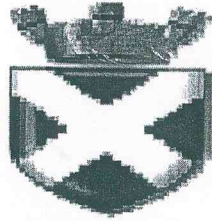


19 APR 2023



Zabbar Local Council

**Business Plan
for the
Period
2023 - 2027**

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Overview and Summary

The Haz-Zabbar Local Council hereby presents its Business Plan for the period 2023-2027, that is based on the contractual obligations at the time of drawing up the estimates of both income and expenditure, as well as those obligations that can presently be foreseen to arise within the current year.

For the year 2023, the Council has based its primary income flow on the Central Government's allocation of €1,096,089. The expenditure items, based on the current commitments of the Council are principally, the payroll costs at €258,248, operations and maintenance costs at €928,000 and administration and other costs at €61,900. Other expenditure costs include €145,429 of depreciation that is not in itself a cash outlay. The estimated Capital Projects are expected to amount to €528,000 and such projects include new footpaths costing €50,000, construction of alleys costing €70,000 the construction of Ferdinand Von Hompesch monument, which will cost €100,000, and the embellishment of St Peter and in the Plier are will cost €50,000 all funded from the Council's retained funds. The installation of ancillary equipment for scheduled school-zoned pedestrianised superblock which is estimated to cost €50,000, funded through the Grant for Permanent European Sustainable Mobility Measures. Furthermore, through Planning funds, the Council will refurbish Ġnien il-Mistrieħ located in St.Peter, estimated to cost €183,000 and the renovation of the public convenience costing €25,000.

For 2024, the Government's allocation shall be €1,110,000. The expenditure for this year shall be around €1,249,276 consisting of €253,248 payroll costs, €778,400 operations and maintenance costs, €41,900 administration costs and €175,728 other costs. The Capital Projects shall amount to €68,000, of which €50,000 will be used on footpaths, €15,000 on improvements and €3,000 on equipment.

The consecutive year 2025, was estimated to have a Government allocation of €1,105,000 and the total expenditure shall be around €1,253,276, consisting of payroll costs €254,248, operations and maintenance €781,400, administration costs €41,900 and other expenditure costs €175,728. The capital projects shall amount to €70,000, of which €50,000 will be spent on footpaths, €17,000 on improvements and €3,000 on equipment.

For the year 2026, the Government's allocation shall be €1,100,000. The expenditure shall be around €1,260,276 consisting of payroll costs €255,248, operations and maintenance €787,400, administration costs €41,900 and other expenditure costs €175,728. The Capital Projects shall amount to €72,000, of which €50,000 will be invested in footpaths, €19,000 in improvements and €3,000 in equipment. The Capital Projects shall amount to €72,000, of which €50,000 will be invested in footpaths, €19,000 in improvements and €3,000 in equipment.

For 2027, the Government's allocation shall be €1,115,000. The expenditure shall be around €1,265,276 consisting of payroll costs €256,248, operations and maintenance €791,400, administration costs €41,900 and other expenditure costs €175,728. The Capital Projects shall amount to €74,000, of which €50,000 will be invested in footpaths, €21,000 in improvements and €3,000 in equipment.

SIGNED

Jorge Grech
Mayor

SIGNED

Stephanie Testaferrata de Nc
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

A	B	C	D	E	F (A+B+C+D+E)
BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Period 2023-2027
€	€	€	€	€	€

Income

Funds received from Central Government (1)	1,424,089	1,210,000	1,215,000	1,220,000	1,225,000	6,294,089
Income raised from Bye-Laws (2)	30,500	30,500	30,500	30,500	30,500	152,500
Income raised from LES (3)	8,000	8,500	9,000	9,500	10,000	45,000
Investment Income (4)	-	-	-	-	-	-
Other Income (5)	1,000	500	500	500	500	3,000
TOTAL	1,463,589	1,249,500	1,255,000	1,260,500	1,266,000	6,494,589

Expenditure

Personal Emoluments (6)	258,248	253,248	254,248	255,248	256,248	1,277,240
Operations and Maintenance (7)	928,000	778,400	781,400	787,400	791,400	4,066,600
Administration (8)	61,900	41,900	41,900	41,900	41,900	229,500
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	145,429	175,728	175,728	175,728	175,728	848,341
TOTAL	1,393,577	1,249,276	1,253,276	1,260,276	1,265,276	6,421,681

Surplus / Deficit

70,012	224	1,724	224	724	72,908
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Statement of Financial Position

DESCRIPTION

A	B	C	D	E	F (A+B+C+D+E)
BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Period 2023-2027
€	€	€	€	€	€

Non-current Assets

Property, Plant and Equipment (16)

994,349	886,621	780,893	677,165	575,437	3,914,465
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Current Assets

Inventories (11)

Receivables (12)

Cash and Cash Equivalents (13)

-	-	-	-	-	-
69,445	149,328	150,000	153,000	31,500	553,273
1,953,850	2,123,345	2,294,340	2,457,835	2,622,830	11,452,200

Total Current Assets

2,023,295	2,272,673	2,444,340	2,610,835	2,654,330	12,005,473
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Current Liabilities (14)

Payables

300,443	245,000	252,150	257,000	263,000	1,317,593
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Total Current Liabilities

300,443	245,000	252,150	257,000	263,000	1,317,593
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Net Current Assets

1,722,852	2,027,673	2,192,190	2,353,835	2,391,330	10,687,880
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Non-current liabilities (15)

8,046	-	-	-	-	8,046
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Net Assets

2,709,155	2,914,294	2,973,083	3,031,000	2,966,767	14,594,299
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Reserves

Retained Funds

2,709,155	2,914,294	2,973,083	3,031,000	2,966,767	14,594,299
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Financial Situation Indicator

DESCRIPTION

A	B	C	D	E	F (A+B+C+D+E)
BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Period 2023-2027
€	€	€	€	€	€
2,023,295	2,272,673	2,444,340	2,610,835	2,654,330	12,005,473
300,443	245,000	252,150	257,000	263,000	1,317,593
1,722,852	2,027,673	2,192,190	2,353,835	2,391,330	10,687,880
1,096,089	1,100,000	1,105,000	1,110,000	1,115,000	5,526,089

Working Capital

FSI	157 %	184 %	198 %	212 %	214 %	193 %
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Cash Budget

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2026	2027	2023-2027
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	1,424,089	1,210,000	1,215,000	1,220,000	1,225,000	6,294,089
Cash flows from Bye-Laws & L.N fees	30,500	30,500	30,500	30,500	30,500	152,500
Local Enforcement cash flows	8,000	8,500	9,000	9,500	10,000	45,000
Finance cash flows						
Loan Proceeds						-
Investment income						-
	-	-	-	-	-	-
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds						-
Cash received from Twinning						-
Cash from Community Services						-
Other Cash Inflows	1,000	500	500	500	500	3,000
TOTAL Inflows	1,463,589	1,249,500	1,255,000	1,260,500	1,266,000	6,494,589
Cash Outflows						
Personal Emoluments	258,248	232,240	233,240	234,240	235,240	1,193,208
Operations & Maintenance	847,349	723,200	724,200	734,200	735,200	3,764,149
Administration	61,900	56,565	56,565	56,565	56,565	288,160
Finance						-
Capital						
Acquisition of property						-
Construction	50,000	50,000	50,000	50,000	50,000	250,000
Improvements	15,000	15,000	17,000	19,000	21,000	87,000
Special programmes	398,000					398,000
Equipment/Motorvan	23,000	3,000	3,000	3,000	3,000	35,000
	486,000	68,000	70,000	72,000	74,000	770,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
Cash outflows re PPP Payment	24,957					24,957
	24,957	-	-	-	-	24,957
TOTAL Outflows	1,678,454	1,080,005	1,084,005	1,097,005	1,101,005	6,040,474
SURPLUS / (DEFICIT)	(214,865)	169,495	170,995	163,495	164,995	454,115
Brought forward (Bank /Cash Bal.)	2,168,715	1,953,850	2,123,345	2,294,340	2,457,835	2,168,715
Carry forward	1,953,850	2,123,345	2,294,340	2,457,835	2,622,830	2,622,830

Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2026	2027	2023-2027
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	1,096,089	1,100,000	1,105,000	1,110,000	1,115,000	5,526,089
0002-0004 In terms of section 58 CAP 363	10,000	10,000	10,000	10,000	10,000	50,000
0005-0019 Other Income	318,000	100,000	100,000	100,000	100,000	718,000
	1,424,089	1,210,000	1,215,000	1,220,000	1,225,000	6,294,089
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	500	500	500	500	500	2,500
0026-0035 Income from Permits	30,000	30,000	30,000	30,000	30,000	150,000
	30,500	30,500	30,500	30,500	30,500	152,500
3 Local Enforcement Income						
0037 Commission from Regional Committees	8,000	8,500	9,000	9,500	10,000	45,000
0038-0055 Contraventions						-
	8,000	8,500	9,000	9,500	10,000	45,000
4 Investment Income						
0091-0095 Bank Interest						-
0096-0099 Income received from Government Securities						-
	-	-	-	-	-	-
5 General Income						
0056-0065 Sponsorships						-
0066-0069 Documents & Information						-
0070-0075 EU Funds						-
0076-0080 Twinning						-
0081-0089 Insurance Claims	500	500	500	500	500	2,500
0100-0109 Donations						-
0110-0119 Contributions	500					500
0120-0129 General Income						-
	1,000	500	500	500	500	3,000
Total	1,463,589	1,249,500	1,255,000	1,260,500	1,266,000	6,494,589

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2026	2027	2023-2027
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	49,400	49,400	49,400	49,400	49,400	247,000
1200 Employees' Salaries & Wages	161,000	162,000	163,000	164,000	165,000	815,000
1300 Bonuses	4,248	4,248	4,248	4,248	4,248	21,240
1400 Income Supplements	11,000	11,000	11,000	11,000	11,000	55,000
1500 Social Security Contributions	17,600	17,600	17,600	17,600	17,600	88,000
1600 Allowances	4,000	4,000	4,000	4,000	4,000	20,000
1700 Overtime	11,000	5,000	5,000	5,000	5,000	31,000
	258,248	253,248	254,248	255,248	256,248	1,277,240
7 Operations and Maintenance						
2100-2149 Public Utilities	8,000	8,000	8,000	8,000	8,000	40,000
2200-2259 Public Materials & Supplies	2,000	2,000	2,000	2,000	2,000	10,000
2300-2399 Repairs & Upkeep	170,000	54,000	54,000	54,000	54,000	386,000
2400-2449 Rent	5,500	5,500	5,500	5,500	5,500	27,500
3010 Street Lighting	20,000	17,000	20,000	20,000	20,000	97,000
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	6,000	6,000	6,000	6,000	6,000	30,000
3035 Bank Charges	1,000	400	400	400	400	2,600
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-
3041 Refuse Collection	406,500	406,500	406,500	406,500	406,500	2,032,500
3042 Bulky Refuse Collection	47,000	47,000	47,000	47,000	47,000	235,000
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	1,000	1,000	1,000	1,000	4,000
3051 Road & Street Cleaning	120,000	120,000	120,000	120,000	124,000	604,000
3052 Cleaning & Maintenance of Non-Urban Areas	9,000	9,000	9,000	9,000	9,000	45,000
3053 Cleaning of Public Conveniences	15,000	15,000	15,000	15,000	15,000	75,000
3055 Cleaning of Council Premises	1,200	1,200	1,200	1,200	1,200	6,000
3060 Cleaning & Maintenance of Parks & Gardens	20,000	15,000	15,000	15,000	15,000	80,000
3061 Cleaning & Maintenance of Soft Areas	19,000	19,000	19,000	25,000	25,000	107,000
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	16,000	10,000	10,000	10,000	10,000	56,000
3070-3090 Consultation Fees	1,000	1,000	1,000	1,000	1,000	5,000
3100-3139 Contract & Project Management	10,000	5,000	5,000	5,000	5,000	30,000
3300-3379 Hospitality	45,000	30,000	30,000	30,000	30,000	165,000
3380-3389 Community	5,000	5,000	5,000	5,000	5,000	25,000
3600-3694 Local Enforcement Expenses	800	800	800	800	800	4,000
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
	928,000	778,400	781,400	787,400	791,400	4,066,600

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2026	2027	2023-2027
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	9,000	9,000	9,000	9,000	9,000	45,000
2260-2299 Office Materials & Supplies	1,500	1,500	1,500	1,500	1,500	7,500
2450-2499 Office Rent	1,000	1,000	1,000	1,000	1,000	5,000
2500-2599 National & International Memberships	1,000	1,000	1,000	1,000	1,000	5,000
2600-2699 Office Services	6,000	6,000	6,000	6,000	6,000	30,000
2700-2799 Transport	3,500	3,500	3,500	3,500	3,500	17,500
2800-2899 Travel	3,500	3,500	3,500	3,500	3,500	17,500
2900-2999 Information Services	10,000	5,000	5,000	5,000	5,000	30,000
3050 Office Cleaning	1,200	1,200	1,200	1,200	1,200	6,000
3140-3199 Professional Services	25,000	10,000	10,000	10,000	10,000	65,000
3200-3299 Training	100	100	100	100	100	500
3345 Office Hospitality						-
3400-3499 Incidental Expenses	100	100	100	100	100	500
	61,900	41,900	41,900	41,900	41,900	229,500
9 Finance Costs						
3036 Interest on Bank Loan						-
						-
						-
						-
10 Other Expenditure						
3500-3599 Loss / (Profit) on Disposal of assets						-
3695 Increase/(Decrease) in allowance for bad debts						-
8000-8099 Depreciation (charge for the year)	145,429	175,728	175,728	175,728	175,728	848,341
	145,429	175,728	175,728	175,728	175,728	848,341
Total:	1,393,577	1,249,276	1,253,276	1,260,276	1,265,276	6,421,681

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2026	2027	2023-2027
€	€	€	€	€	€	
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables						-
Books						-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	37,623	17,828	18,000	18,000	18,000	109,451
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	31,822	131,500	132,000	135,000	13,500	443,822
	69,445	149,328	150,000	153,000	31,500	553,273
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	1,953,850	2,123,345	2,294,340	2,457,835	2,622,830	11,452,200
	1,953,850	2,123,345	2,294,340	2,457,835	2,622,830	11,452,200
14 Payables						
4000 Payables	190,548	215,000	221,150	225,000	230,000	1,081,698
4100 Accruals	89,895	30,000	31,000	32,000	33,000	215,895
4150 Deferred Income	20,000					20,000
Short-term Borrowings						-
Other Payables						-
	300,443	245,000	252,150	257,000	263,000	1,317,593
15 Non Current Liabilities						
4200 Long Term Borrowings						-
PPP	8,046					8,046
	8,046	-	-	-	-	8,046

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Construction	Furn & Fittings	Street Signs	Urban Improvements	Office Equipment	Plant & Machinery	Motor Vehicles	Not Yet Capitalised	Total			
											0%	10%	8%
% of depreciation	€	€	€	€	€	€	€	€	€	€			
Cost													
As at 01 January 2023	29,617	3,304,486	121,321	31,395	481,225	73,180	41,488	31,150	45,613	4,159,475			
Additions	-	528,000	2,000	-	15,000	3,000	-	20,000	-	568,000			
Disposals	-	-	-	-	-	-	-	-	-	-			
As at 31 December 2023	29,617	3,832,486	123,321	31,395	496,225	76,180	41,488	51,150	45,613	4,727,475			
Grants/ other reimbursements													
As at 01 January 2023	16,851	1,369,626	598		60,437	8,755	15,767		7,485	1,479,519			
Additions		230,000								230,000			
Transfers													
As at 31 December 2023	16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485	1,709,519			
Accumulated Depreciation													
As at 01 January 2023	-	1,398,313	83,458	31,395	266,883	50,490	23,323	24,316	-	1,878,178			
Charge for the year	-	89,467	5,185	-	38,186	4,970	1,068	6,553	-	145,429			
Released on disposal	-	-	-	-	-	-	-	-	-	-			
As at 31 December 2023	-	1,487,780	88,643	31,395	305,069	55,460	24,391	30,869	-	2,023,607			
Budgeted NBV 31 Dec 2022	12,156	751,375	29,877	0	39,704	4,993	9,814	201	323,254	1,171,374			
Budgeted NBV 31 Dec 2023	12,766	745,080	34,080	-	130,719	11,965	1,330	20,281	38,128	994,349			

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Construction	Furn & Fittings	Street Signs	Urban Improvements	Office Equipment	Plant & Machinery	Motor Vehicles	Not Yet Capitalised	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2024	29,617	3,832,486	123,321	31,395	496,225	76,180	41,488	51,150	45,613	4,727,475
Additions		50,000			15,000	3,000				68,000
Disposals										-
As at 31 December 2024	29,617	3,882,486	123,321	31,395	511,225	79,180	41,488	51,150	45,613	4,795,475
Grants/ other reimbursements										
As at 01 January 2024	16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485	1,709,519
Additions										-
Transfers										-
As at 31 December 2024	16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485	1,709,519
Accumulated Depreciation										
As at 01 January 2024	-	1,487,780	88,643	31,395	305,069	55,460	24,391	30,869	-	2,023,607
Charge for the year		143,331	4,407	-	16,384	8,216	890	2,500		175,728
Released on disposal										-
As at 31 December 2024	-	1,631,111	93,050	31,395	321,453	63,676	25,281	33,369	-	2,199,335
Budgeted NBV 31 Dec 2023	12,766	745,080	34,080	-	130,719	11,965	1,330	20,281	38,128	994,349
Budgeted NBV 31 Dec 2024	12,766	651,749	29,673	-	129,335	6,749	440	17,781	38,128	886,621

16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	€										Total	
		Trees	Construction	Furn & Fittings	Street Signs	Urban Improvements	Office Equipment	Plant & Machinery	Motor Vehicles	Not Yet Capitalised			
Cost													
As at 01 January 2025		29,617	3,882,486	123,321	31,395	511,225	79,180	41,488	51,150	45,613			4,795,475
Additions			50,000			17,000	3,000						70,000
Disposals													-
As at 31 December 2025		29,617	3,932,486	123,321	31,395	528,225	82,180	41,488	51,150	45,613			4,865,475
Grants/ other reimbursements													
As at 01 January 2025		16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485			1,709,519
Additions													-
Transfers													-
As at 31 December 2025		16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485			1,709,519
Accumulated Depreciation													
As at 01 January 2025		-	1,631,111	93,050	31,395	321,453	63,676	25,281	33,369	-			2,199,335
Charge for the year			143,331	4,407	-	16,384	8,216	890	2,500				175,728
Released on disposal													-
As at 31 December 2025		-	1,774,442	97,457	31,395	337,837	71,892	26,171	35,869	-			2,375,063
Budgeted NBV 31 Dec 2024		12,766	651,749	29,673	-	129,335	6,749	440	17,781	38,128			886,621
Budgeted NBV 31 Dec 2025		12,766	558,418	25,266	-	129,951	1,533	(450)	15,281	38,128			780,893

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Construction	Furn & Fittings	Street Signs	Urban Improvements	Office Equipment	Plant & Machinery	Motor Vehicles	Not Yet Capitalised	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2026	29,617	3,932,486	123,321	31,395	528,225	82,180	41,488	51,150	45,613	4,865,475
Additions		50,000			19,000	3,000				72,000
Disposals										-
As at 31 December 2026	29,617	3,982,486	123,321	31,395	547,225	85,180	41,488	51,150	45,613	4,937,475
Grants/ other reimbursements										
As at 01 January 2026	16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485	1,709,519
Additions										-
Transfers										-
As at 31 December 2026	16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485	1,709,519
Accumulated Depreciation										
As at 01 January 2026	-	1,774,442	97,457	31,395	337,837	71,892	26,171	35,869	-	2,375,063
Charge for the year		143,331	4,407	-	16,384	8,216	890	2,500		175,728
Released on disposal										-
As at 31 December 2026	-	1,917,773	101,864	31,395	354,221	80,108	27,061	38,369	-	2,550,791
Budgeted NBV 31 Dec 2025	12,766	558,418	25,266	-	129,951	1,533	(450)	15,281	38,128	780,893
Budgeted NBV 31 Dec 2026	12,766	465,087	20,859	-	132,567	(3,683)	(1,340)	12,781	38,128	677,165

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Trees	Construction	Furn & Fittings	Street Signs	Urban Improvements	Office Equipment	Plant & Machinery	Motor Vehicles	Not Yet Capitalised	Total
	€	€	€	€	€	€	€	€	€	
	29,617	3,982,486	123,321	31,395	547,225	85,180	41,488	51,150	45,613	4,937,475
As at 01 January 2027		50,000			21,000	3,000				74,000
Additions										
Disposals										
As at 31 December 2027	29,617	4,032,486	123,321	31,395	568,225	88,180	41,488	51,150	45,613	5,011,475
	16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485	1,709,519
As at 01 January 2027										
Additions										
Transfers										
As at 31 December 2027	16,851	1,599,626	598	-	60,437	8,755	15,767	-	7,485	1,709,519
	-	1,917,773	101,864	31,395	354,221	80,108	27,061	38,369	-	2,550,791
As at 01 January 2027		143,331	4,407	-	16,384	8,216	890	2,500		175,728
Charge for the year										
Released on disposal										
As at 31 December 2027	-	2,061,104	106,271	31,395	370,605	88,324	27,951	40,869	-	2,726,519
	12,766	465,087	20,859	-	132,567	(3,683)	(1,340)	12,781	38,128	677,165
Budgeted NBV 31 Dec 2026										
Budgeted NBV 31 Dec 2027	12,766	371,756	16,452	-	137,183	(8,899)	(2,230)	10,281	38,128	575,437