

**HAL GHARGHUR LOCAL COUNCIL
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

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HAL GHARGHUR LOCAL COUNCIL

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HAL GHARGHUR LOCAL COUNCIL

STATEMENT OF COUNCIL MEMBERS' AND EXECUTIVE SECRETARY'S RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023

The Local Councils (Financial) Regulations 1993 require the Secretary to prepare a detailed Annual Administrative Report which includes a statement of the Council's statement of comprehensive income for the year and of the Council's retained funds at the end of the year. By virtue of the same regulations it is the duty of the Council and the Executive Secretary to ensure that the financial statements forming part of the report present fairly, in accordance with accounting policies applicable to Local Councils, the income and expenditure of the Council for the year and its retained funds as at the year end, and that they comply with the Act, the Local Councils (Financial) Regulations, 1993, and the Local Council (Financial) Procedures, 1996 issued in terms of the said Act.

This entails, inter alia, responsibility for ensuring that an appropriate system of internal control is in operation to provide them with reasonable assurance that the assets of the Council are properly safeguarded, that fraud and other irregularities will be detected and that the operations of the Council are properly conducted in accordance with the Local Councils Act, 1993, the Local Council (Financial) Regulations, 1993, and the policies, systems and time scales referred to in the Local Council (Financial) Procedures, 1996.

This statement was approved by the Council on 23 February 2024 and signed on its behalf by:



Helen Gauci
Mayor



Maria Tanti
Executive Secretary

HAL GHARGHUR LOCAL COUNCIL

STATEMENT OF COMPREHENSIVE INCOME for the year ended 31 December 2023

	Notes	Year Ended 2023 €	Year Ended 2022 €
Income			
Funds received from Central Government	3	366,610	373,580
Income from Law Enforcement System	4	464	3,852
General income	5	33,672	25,420
		<hr/>	<hr/>
		400,746	402,852
Expenditure			
Personal emoluments	7	113,086	(116,797)
Operations and maintenance	8	155,158	(222,873)
Administrative and other expenses	9	149,884	(155,858)
		<hr/>	<hr/>
		418,128	(495,528)
Operating loss for the year		(17,382)	(92,676)
Finance cost	10	(536)	(536)
Finance income		76	28
		<hr/>	<hr/>
Net loss for the year	6	(17,842)	(93,184)

The notes on pages 6 to 27 form an integral part of these financial statements

HAL GHARGHUR LOCAL COUNCIL

STATEMENT OF FINANCIAL POSITION As at 31 December 2023

	Notes	Year Ended 2023 €	Year Ended 2022 €
Assets			
<u><i>Non-current assets</i></u>			
Property, plant and equipment	11	217,472	229,603
Intangible assets	12	319	556
Right-of-use asset	13	5,402	10,803
Total non-current assets		223,193	240,962
<u><i>Current assets</i></u>			
Inventories	14	1,041	1,044
Trade and other receivables	15	71,865	45,069
Cash and cash equivalents	16	58,732	32,648
Total current assets		131,638	78,761
Total assets		354,831	319,723
Reserves and liabilities			
<u><i>Reserves</i></u>			
Retained earnings		152,611	170,453
Total reserves		152,611	170,453
<u><i>Non-current liabilities</i></u>			
Lease liabilities	19	-	4,604
Total non-current liabilities		-	4,604
<u><i>Current liabilities</i></u>			
Trade and other payables	18	198,433	139,113
Lease liabilities	19	3,787	5,553
Total current liabilities		202,220	144,666
Total liabilities		202,220	149,270
Total reserves and liabilities		354,831	319,723

The financial statements were approved by the Council on 23 February 2024 and signed on its behalf by:


Helen Gauci
Mayor


Maria Tanti
Executive Secretary

The notes on pages 6 to 27 form an integral part of these financial statements

HAL GHARGHUR LOCAL COUNCIL

STATEMENT OF CHANGES IN EQUITY For the year ended 31 December 2023

	Retained Earnings
	€
At 1 January 2022	263,637
Total comprehensive loss for the year	(93,184)
At 31 December 2022	<u>170,453</u>
At 1 January 2023	170,453
Total comprehensive loss for the year	(17,842)
At 31 December 2023	<u>152,611</u>

The notes on pages 6 to 27 form an integral part of these financial statements

HAL GHARGHUR LOCAL COUNCIL

STATEMENT OF CASH FLOWS For the year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Loss for the year		(17,842)	(93,184)
<u>Adjustments to reconcile profit with net cash flows:</u>			
Depreciation and amortisation		20,065	49,415
Amortisation of grants made by council		-	-
Movement in provision for doubtful debts		(3,017)	991
Finance cost		536	536
Finance income		-	(28)
<u>Working capital adjustments:</u>			
Movement in inventories		4	(1,044)
Movement in receivables		(27,973)	6,169
Movement in payables		62,996	5,316
Finance income received		-	28
Net cash flows used in operating activities		34,770	(31,801)
Cash flows from investing activities			
Purchase of property, plant and equipment	11	(11,935)	(10,739)
Purchase of intangible assets	12	-	-
Net cash used in investing activities		(11,935)	(10,739)
Cash flows from financing activities			
Repayment of lease liabilities		(6,089)	(5,553)
Repayment of interest on leases		(536)	(536)
Capital grants received during the year		9,875	-
Other grants received		-	-
Net cash used in financing activities		3,250	(6,089)
Net movement in cash and cash equivalents in the year		26,084	(48,629)
Cash and cash equivalents at beginning of year	16	32,648	81,277
Cash and equivalents at end of year		58,732	32,648
Total cash in hand and at bank at year end	16	58,732	32,648

The notes on pages 6 to 27 form an integral part of these financial statements

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

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1. General Information

The Hal Gharghur Local Council is a local authority of Malta set up in accordance with the Local Councils Act (1993). The office of the Local Council is situated at Triq San Nikola, Hal Gharghur, GHR 1162, Malta. These financial statements were approved for issue by the Council Members on the 23 February 2024.

The Local Council's presentations as well as functional currency are denominated in Euro (€). Its ultimate controlling party is the Department for Local Government within Ministry for Justice, Culture and Local Government.

2. Accounting Policies and Reporting Procedures

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Accounting convention

These financial statements are prepared under the historical cost convention, as modified to include fair values where it is stated in the accounting policies below. These financial statements are prepared in accordance with the provisions of the Local Councils Act, 1993 (Chap. 363), the Financial Regulations issued in terms of this Act and the Local Councils (Financial) Procedures, 1996 enacted in Malta and with the requirements of the International Financial Reporting Standards, as adopted by the European Union.

These financial statements have been drawn up in accordance with the accounting policies and reporting procedures prescribed for Local Councils in the Financial Regulations issued by the Minister of Finance in conjunction with the Minister responsible for Local Government in terms of Section 67 of the Local Councils Act, 1993 (Cap 363).

New or revised standards or interpretations

New standards adopted as at 1 January 2022

Some accounting pronouncements which have become effective from 1 January 2022 and have therefore been adopted do not have a significant impact on the Councils's financial results or position. Accordingly, the Council has made no changes to its accounting policies in 2022.

Other Standards and amendments that are effective for the first time in 2022 and could be applicable to the company are:

- Reference to the Conceptual Framework (Amendments to IFRS 3)
- COVID-19 – Related Rent Concessions beyond 30 June 2021 (Amendments to IFRS 16)
- Property, Plant and Equipment: Proceeds Before Intended Use (Amendments to IAS 16)
- Onerous Contracts – Cost of Fulfilling a Contract (Amendments to IAS 37)

The notes on pages 6 to 27 form an integral part of these financial statements

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

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- Annual Improvements (2018-2020 Cycle):
 - Fees in the ‘10 per cent’ Test for Derecognition of Liabilities (Amendments to IFRS 9)
 - Lease Incentives (Amendments to IFRS 16)

These amendments do not have a significant impact on these financial statements and therefore no additional disclosures have been made.

Standards, amendments and interpretations to existing standards that are not yet effective and have not been adopted early by the Council

At the date of authorisation of these financial statements, several new, but not yet effective, Standards and amendments to existing Standards, and Interpretations have been published by the IASB. None of these Standards or amendments to existing Standards have been adopted early by the Council.

Other Standards and amendments that are not yet effective and have not been adopted early by the Council include:

- Classification of Liabilities as Current or Non-current (Amendments to IAS 1)
- Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2)
- Deferred Tax related to Assets and Liabilities from a Single Transaction
- Disclosure of Accounting Policies (Amendments to IAS 1)
- Definition of Accounting Estimates (Amendments to IAS 8)

These amendments are not expected to have a significant impact on the financial statements in the period of initial application and therefore no disclosures have been made.

The Council anticipates that all relevant pronouncements will be adopted for the first period beginning on or after the effective date of the pronouncement. New standards, amendments and interpretations not adopted in the current year have not been disclosed as they are not expected to have a material impact on the Council’s financial statements.

Management anticipates that all of the relevant pronouncements will be adopted in the Council’s accounting policies for the first period beginning after the effective date of the pronouncement. No new standards, amendments and interpretations are expected to be relevant to the Council’s financial statements.

Property, plant and equipment

Property, plant, and equipment are stated at cost less accumulated depreciation, impairment and grants received for specific projects (which grants were treated through the balance sheet approach). Depreciation is calculated on a monthly basis using the straight-line method of depreciation at rates estimated to write down the cost of all assets over their expected useful life, other than land and trees, as follows:

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

	Rates in %
Land	0
Trees	0
Buildings	1
Office Furniture & Fittings	7.5
Construction Works	10
Urban Improvements (Street Furniture)	10
Special Programmes (Projects)	10
Office Equipment and Computer Equipment	25
Intangible asset – computer software	25
Motor Vehicles	20
Plant and Machinery	20
Road/Street Signs	Replacement Basis
Litter Bins	Replacement Basis
Playground Equipment	100
Street Lighting	100
Street Mirrors	Replacement Basis
Plants	100

Assets under construction represents professional fees incurred in relation to capital projects that have not been completed at year end are stated at cost. Costs included under assets under construction will be transferred to 'Construction & Street Paving' upon completion. The account is not depreciated until such time that the asset is completed and available for use.

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining operating loss. The residual values and useful lives of the assets are reviewed and adjusted as appropriate, at each year end. The carrying amount of an asset is written down immediately to its recoverable amount if the carrying amount of the asset is greater than its estimated recoverable amount.

Subsequent costs are included in the carrying amount of the asset or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Comprehensive Income Statement during the financial year in which they are incurred.

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

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Impairment of non-financial assets

At the end of each reporting period, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Intangible assets

Intangible assets include acquired computer software. It is accounted for using the cost model whereby capitalised cost is amortised on a straight-line basis over its estimated useful life, as this asset is considered finite. Residual value and useful life are reviewed at each reporting date. In addition, it is subject to impairment testing.

The following rate is applied:

	%
Computer software	25

The notes on pages 6 to 26 form an integral part of these financial statements.

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

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Acquired computer software is capitalised on the basis of the costs incurred to acquire and install the specific software.

Fully amortised asset is retained in the accounts until these are no longer in use and no further charge for amortisation is made in respect of those asset.

Leases

The Council as a lessee

A lease is defined as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration. To apply this definition the Council assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Council.
- the Council has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract.
- the Council has the right to direct the use of the identified asset throughout the period of use. The Council assess whether it has the right to direct "how and for what purpose" the asset is used throughout the contract period.

At the commencement date, the Council measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the Council's incremental borrowing rate because as the lease contracts are negotiated with third parties it is not possible to determine the interest rate that is implicit in the lease. The incremental borrowing rate is the estimated rate that the Council would have to pay to borrow the same amount over a similar term, and with similar security to obtain an asset of equivalent value. This rate is adjusted should the lessee entity have a different risk profile to that of its group.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced by lease payments that are allocated between repayments of principal and finance costs. The finance cost is the amount that produces a constant periodic rate of interest on the remaining balance of the lease liability.

The lease liability is reassessed when there is a change in the lease payments. Changes in lease payments arising from a change in the lease term or a change in the assessment of an option to purchase a leased asset. The revised lease payments are discounted using the Council's incremental borrowing rate at the date of reassessment when the rate implicit in the lease cannot be readily determined. The amount of the remeasurement of the lease liability is reflected as an adjustment to the carrying amount of the right-of-use asset. The exception being when the carrying amount of the right-of-use asset has been reduced to zero then any excess is recognized in profit or loss.

Payments under leases can also change when there is either a change in the amounts expected to be paid under residual value guarantees or when future payments change through an index or a rate used to determine those payments, including changes in market rental rates following a market rent review. The lease liability is remeasured only when the adjustment to lease payments takes effect and the revised contractual payments for the remainder of the lease term are discounted using an unchanged discount rate. Except for where the change in lease payments results from a change in floating interest rates, in which case the discount rate is amended to reflect the change in interest rates.

The notes on pages 6 to 26 form an integral part of these financial statements.

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

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The remeasurement of the lease liability is dealt with by a reduction in the carrying amount of the right-of-use asset to reflect the full or partial termination of the lease for lease modifications that reduce the scope of the lease. Any gain or loss relating to the partial or full termination of the lease is recognized in profit or loss. The right-of-use asset is adjusted for all other lease modifications.

The Council has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in statement of profit or loss on a straight-line basis over the lease term.

Cash and cash equivalents

Cash and cash equivalents are carried in the Statement of Financial Position at face value. For the purpose of the Statement of Cash Flows, cash and cash equivalents comprise cash in hand and balances held banks.

Financial instruments

Recognition and derecognition

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and initial measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets are classified into the following categories:

- amortised cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

The Council does not have any financial assets categorised as FVTPL and FVOCI in the periods presented.

The classification is determined by both:

- the entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within 'finance costs', 'finance income' or 'other financial items'.

The notes on pages 6 to 26 form an integral part of these financial statements.

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Notes to the Financial Statements for the year ended 31 December 2023

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Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Council's cash and cash equivalents, trade receivables and most other receivables fall into this category of financial instruments.

Impairment of financial assets

IFRS 9's impairment requirements use more forward-looking information to recognise expected credit losses – the 'expected credit loss (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Recognition of credit losses is no longer dependent on the Council first identifying a credit loss event. Instead, the Council considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Classification and measurement of financial liabilities

The Council's financial liabilities include trade and other payables and lease liabilities.

The notes on pages 6 to 26 form an integral part of these financial statements.

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Notes to the Financial Statements for the year ended 31 December 2023

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Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Council designates a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within 'finance costs' or 'finance income'.

Related Parties

Related parties are those persons or bodies of persons having relationships with the Council as defined in International Accounting Standard No. 24.

Income recognition

Income in general is stated when there is reasonable certainty that the income would be receivable and thus can be accrued for. Other income such as that derived from the organization of courses, cultural, sporting and social activities is only recognized on a cash basis.

Income from investment activities is recognized when the rights of receipt have been established. Income from Law Enforcement System represents the income as it accrues from contraventions as controlled by the Local Enforcement System (LES).

Interest income from financial assets is recognized when it is probable that the economic benefits will flow to the Council and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Government grants

Government grants relating to operating expenditure are recognised in the Statement of Comprehensive income in the same period that the related expenditure is incurred.

Government grants relating to the purchase of property, plant and equipment are accounted for using the capital approach; and are thus deducted from the carrying amount of the relative non-current asset.

Foreign currencies

In preparing the financial statements of the Council, transactions in currencies other than the Council's functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical costs in a foreign currency are not retranslated.

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for the intended use or sale.

Investment income on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization. All other borrowing costs are recognized in Total Comprehensive Income for the period in which they are incurred.

Provisions

Provisions are recognized when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (where the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset if it is virtually certain that reimbursement will be received, and the amount of the receivable can be measured reliably.

Judgements in applying accounting policies and key sources of estimating uncertainty

In the process of applying the Council's accounting policies, the Council Members have made no judgements which can significantly affect the amounts recognized in the financial statements.

At the end of the reporting period, except as disclosed in note 21, there were no key assumptions concerning the future, or any other key sources of estimating uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

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3. Funds received from Central Government

	2023	2022
	€	€
In terms of section 55 of the Local Councils Act, 1993	316,093	311,093
Supplementary income	50,311	33,699
Other government income	206	28,788
	<u>366,610</u>	<u>373,580</u>

4. Income from Law Enforcement System

	2023	2022
	€	€
LES share of joint committee results	(2,344)	1,204
Income from Regional Committees	2,808	2,648
	<u>464</u>	<u>3,852</u>

5. General income

	2023	2022
	€	€
Cultural activities	848	4,327
Income from permits	15,255	16,271
Income from adverts & sponsorships	7,611	2,620
Other general income	9,958	2,202
	<u>33,672</u>	<u>25,420</u>

6. Net loss for the year

Net loss for the year is stated after charging:

	Notes	2023	2022
		€	€
Personal emoluments	7	113,086	116,797
Depreciation on property, plant and equipment, right-of-use asset & amortization of intangible assets	11, 12 & 13	<u>20,065</u>	<u>49,415</u>

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

7. Personnel emoluments

	2023	2022
	€	€
Personnel emoluments include, inter alia:		
Mayor's honoraria	11,079	10,742
Councillors' allowance	13,000	13,000
Executive Secretary's salary and allowance	39,348	46,616
Employees' salaries	40,739	37,859
Social security contributions	6,438	6,128
Overtime	2,482	2,452
	<u>113,086</u>	<u>116,797</u>

The average number of personnel for the year was 4 FTEs (full time equivalents) which remained the same as that applicable for 2022. These figures exclude four councilors as they are recipients of allowances only.

8. Operations and maintenance

	2023	2022
	€	€
Operations and maintenance include, inter alia:		
Repairs and upkeep:		
Road and street pavements (patching works)	981	3,620
Road markings & signs	2,234	11,424
Plant & machinery	1,538	10,978
Other repairs and public property	20,727	16,140
	<u>25,480</u>	<u>42,162</u>
Contractual services:		
Refuse collection	27,049	57,866
Bulky refuse collection	6,398	5,776
Bring in sites/tipping fees	32,379	26,466
Roads and street cleaning	35,515	53,524
Cleaning and maintenance public conveniences	6,630	6,520
Cleaning and maintenance non-urban, parks and gardens	2,567	2,024
LES expenditure	1,057	1,336
Other contractual services	18,083	27,199
	<u>129,678</u>	<u>180,711</u>
TOTAL OPERATIONS AND MAINTENANCE	<u>155,158</u>	<u>222,873</u>

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

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9. Administrative and other expenses

	2023	2022
	€	€
Utilities	6,538	6,762
Cleaning materials & supplies	1,426	1,611
Rent	3,690	4,907
Operating materials and supplies	953	1,106
Street lighting	18,916	13,511
Bank charges	1,093	1,029
Insurance coverage	4,079	2,274
Participation fees and memberships	711	617
Advertising & public relations expenses	845	1,879
ICT expenses	1,141	1,896
Legal and professional fees	9,690	7,205
Office services	6,480	8,369
Community and hospitality	64,750	45,894
Fines, penalties and other minor expenses	-	178
Depreciation of property, plant and equipment	19,828	43,869
Depreciation of right-of-use asset	5,401	5,401
Amortisation of intangibles	238	146
Library & information service expenses	1,764	1,608
Transport costs	5,355	4,404
Training costs	-	1,539
Movement in provisions on bad debts	(3,017)	991
Cost of books sold	3	662
TOTAL ADMINISTRATION AND OTHER EXPENSES	149,884	155,858

10. Finance cost

	2023	2022
	€	€
Interest on leasing arrangements	536	536

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HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

11. Property, plant and equipment

Cost	Council Premises		Construction & Street Paving		Office Furniture Fixtures & Fittings		Street Signs		Urban Improvements		Office/Computer Equipment		Plant & Machinery		Special Programmes		Assets under Construction		Total
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	
At 01 January 2023	120,927	426,877	36,193	14,908	174,091	30,141	32,239	1,257,634	1,480	2,094,490									
Additions	-	-	-	-	14,979	-	-	-	-	2,594									17,573
Transfers	-	-	-	-	-	-	-	-	-	-									-
At 31 December 2023	120,927	426,877	36,193	14,908	189,070	30,141	32,239	1,257,634	4,074	2,112,063									
Grant																			
At 01 January 2023	(4,669)	(63,937)	(843)	-	(36,686)	(1,328)	-	(716,224)	-	(823,687)									
Allocation for the year	-	-	-	-	(9,875)	-	-	-	-	(9,875)									
At 31 December 2023	(4,669)	(63,937)	(843)	-	(46,561)	(1,328)	-	(716,224)	-	(833,562)									
Depreciation																			
At 01 January 2022	(14,492)	(286,628)	(31,068)	(14,908)	(107,808)	(25,954)	(32,008)	(528,335)	-	(1,041,201)									
Charge for the year	(1,163)	(11,735)	(521)	-	(3,560)	(1,790)	(58)	(1,000)	-	(19,828)									
At 31 December 2022	(15,655)	(298,363)	(31,589)	(14,908)	(111,368)	(27,744)	(32,066)	(529,335)	-	(1,061,029)									
Carrying Amount																			
At 31 December 2023	100,603	64,577	3,761	-	31,141	1,069	173	12,075	4,074	217,472									

The notes on pages 6 to 27 form an integral part of these financial statements

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

Cost	Council Premises		Construction & Street Paving		Office Furniture Fixtures & Fittings		Street Signs		Urban Improvements		Office/Computer Equipment		Plant & Machinery		Special Programmes		Assets under Construction		Total	
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
At 01 January 2022	120,927	402,197	35,775	14,908	166,044	29,538	32,049	1,257,634	24,680	2,083,752										
Additions	-	-	418	-	8,047	603	190	-	1,481	10,739										
Transfers	-	24,680	-	-	-	-	-	-	(24,680)	-										
At 31 December 2022	120,927	426,877	36,193	14,908	174,091	30,141	32,239	1,257,634	1,481	2,094,491										
Grant																				
At 01 January 2022	(4,669)	(63,937)	(843)	-	(36,686)	(1,328)	-	(716,224)	-	(823,687)										
At 31 December 2022	(4,669)	(63,937)	(843)	-	(36,686)	(1,328)	-	(716,224)	-	(823,687)										
Depreciation																				
At 01 January 2022	(13,330)	(252,086)	(29,165)	(14,908)	(104,024)	(24,540)	(31,945)	(527,335)	-	(997,333)										
Charge for the year	(1,162)	(34,542)	(1,903)	-	(3,784)	(1,414)	(63)	(1,000)	-	(43,868)										
At 31 December 2022	(14,492)	(286,628)	(31,068)	(14,908)	(107,808)	(25,954)	(32,008)	(528,335)	-	(1,041,201)										
Carrying Amount																				
At 31 December 2022	101,766	76,312	4,282	-	29,597	2,859	231	13,075	1,481	229,603										

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

12. Intangible Assets

	2023	2022
	€	€
Cost of software		
Opening balance	3,306-	3,306
Additions	-	-
Grants received	-	-
Closing balance	<u>3,306</u>	<u>3,306</u>
Depreciation		
Opening balance	2,750	2,604
Charge for the year	238	146
Closing balance	<u>2,988</u>	<u>2,750</u>
Net book value	<u>319</u>	<u>556</u>

13. Right-of-use asset

	Motor Vehicle	Motor Vehicle
	2023	2022
	€	€
Gross carrying amount		
At 1 January 2023	21,605	21,605
Additions	-	-
At 31 December 2023	<u>21,605</u>	<u>21,605</u>
Accumulated depreciation		
At January 2023	10,802	5,401
Depreciation	5,401	5,401
At 31 December 2023	<u>16,203</u>	<u>10,802</u>
Net book amount		
At 31 December 2023	<u>5,402</u>	<u>10,803</u>

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

14. Inventories

	2023	2022
	€	€
Inventory of books for sale	<u>1,041</u>	<u>1,044</u>

15. Trade and other receivables

	2023	2022
	€	€
Receivables and amounts owed by related parties	39,888	36,942
Other receivables (note i)	-	4,568
LES debtors (note ii)	23,629	26,446
Provision for doubtful debts	(29,369)	(32,387)
Prepayments & accrued income	37,717	9,500
	<u>71,865</u>	<u>45,069</u>

	2023	2022
	€	€
<i>Note i - Credit period analysis:</i>		
Within credit period	3,876	5,423
Exceeded credit period but not impaired	30,272	30,147
Impaired and provided for	5,740-	5,940
	<u>39,888-</u>	<u>41,510</u>

(ii) – LES Debtors

LES debtors amount to €23,629 (2022: €26,446). As these are older than 2 years, the full amounts were provided for. Trade receivables are net of a provision for doubtful debts amounting to €5,740 (2022: €5,941).

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

16. Cash and cash equivalents

Cash and cash equivalents in the cash flow statement comprise the following amounts:

	2023	2022
	€	€
Cash at bank	58,713	32,640
Cash in hand	19	8
Cash at bank and in hand	<u>58,732</u>	<u>32,648</u>

17. Capital creditors

Capital creditors at the end of current year amounted to €5,638. The comparative figure for the prior year amounted to nil.

18. Trade and other payables

	2023	2022
	€	€
Trade & other payables	86,685	67,532
Capital creditors (note 17)	5,638	-
Related party undertakings	25,769	7,138
Accruals	21,636	35,970
Deferred income	58,705	28,473
Total payables	<u>198,433</u>	<u>139,113</u>

19. Leases

Lease liabilities are included in the statement of financial position as follows:

	2023	2022
	€	€
Current	3,787	5,553
Non-current	--	4,604
Total	<u>3,787</u>	<u>10,157</u>

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

The Council has lease for motor vehicle. Lease is included as a right-of-use asset in the statement of financial position, with the exception of short-term leases (leases with an effected term of 12 months or less) and leases of low-value underlying assets. Variable lease payments which do not depend on an index or a rate are excluded from the initial measurement of the lease liability and asset. The Council classifies its right-of-use assets in a consistent manner to its property, plant and equipment.

Right-of-use assets	No of right-of use assets leased	Remaining leased term
Motor vehicle	1	2 years

No sublease payments or contingent rent payments were made or received. No sublease income is expected as all assets held under lease agreements are used exclusively by the Council.

The Council's lease agreement does not contain any contingent rent clauses. Unless otherwise stated, the lease agreement does not contain purchase options, renewal or escalation clauses or any restrictions regarding further leasing or additional debts.

Future minimum lease payments at 31 December 2023 were as follows:

	Not later than one year	Later than one year but not later than five years	Total
	€	€	€
31 December 2023			
Lease payments	5,271	-	5,271
Finance charges	(536)	(948)	(1,484)
Net present values	4,735	(948)	3,787

20. Capital commitments

Capital commitments at year end amounted to €€277,479 and covered projects financed by the Development Planning Funds. The capital commitments at year end 2022 stood at €326,860 and referred to capital expenditure on an architectural lighting system and resurfacing of a Triq L-Ghaxqet l-Ghajn. This will be partly financed up to the sum of €195,867 emanating from UIF funds.

21. Contingent liabilities

The council forms part of a Local Enforcement Pooling System, profits and losses generated from which system cannot be quantified at year end and have been excluded from these financial statements.

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

22. Related party transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions. The ultimate controlling part of the Local Council is the Department for Local Governance since the Council's main revenue is from the Government allocation received every quarter. Apart from the normal funds received from Government, Councils also receive funds relating to specific projects as well as other funds for the improvement and betterment of the locality

All the companies, Authorities and Agencies set up by the Central Government are also considered to be related parties to Gharghur Local Council but do not have significant control.

All Regional Committees (from 1 September 2011), the Local Councils Association and the other Local Councils are also considered to be related parties.

During the year under review the Council carried out transactions with the following parties:

Name of Entity:	Nature of Relationship
Department of Local Councils	Significant
Regional Committee - Local Law Enforcement	No Control
Bank of Valletta	No Control
Department of Education	No Control
L.E.S.A.	No Control
Local Councils Association	No Control
Water Services Corporation	No Control
Wasteserv Malta Limited	No Control
Works Division - Director General Works	No Control

The following were the significant transactions carried out by the Council with related parties having significant control

	2023	2022
	€	€
Income – Annual Financial Allocation	<u>316,093</u>	<u>311,093</u>

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

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The council considers the Mayor, councilors, and executive secretary to be key personnel. Remuneration paid to these amounted to €63,427 (2022: €70,358). Transactions with key personnel are reported in note 7 above.

23. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial asset is any asset that is cash or a contractual right to receive cash. A financial liability is a contractual obligation to deliver cash or another financial asset to another entity. Financial instruments give rise to the following risks:

Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's cash at banks, receivables and due from related parties. The Local Council controls this credit risk through strict monitoring procedures and regular coordination with its related parties, with the result that the Local Council's exposure to impairment loss is not significant. The Local Council's maximum exposure to credit risk is the carrying amount of its financial assets.

	2023	2022
	€	€
Trade and other receivables	39,888-	41,756
Cash and cash equivalents	58,732-	32,648
	<u>98,620-</u>	<u>74,404</u>

Liquidity Risk

This is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

The council receives guaranteed funds from central government which are predetermined as to how they are to be spent in services towards the community. Other funds are available to the council to finance capital projects.

The Council's objectives to manage its liquidity profile are: (a) to ensure that adequate funding is available at all times; (b) to meet commitments as they arise without incurring unnecessary costs; (c) to be able to access funding when needed at the least possible cost; and (d) to maintain an adequate

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

Page 25

time spread of refinancing maturities. The Council closely monitors its cash flows to be able to finance its operations and capital expenditures and pay its obligation as and when they fall due.

The table below summarises the maturity profile of the Local Council's financial liabilities on 31 December 2022 and 2023 based on the contractual undiscounted payments.

	Less than 1 year	From 1 to 5 years	More than 5 years
Accruals	35,970	-	-
Lease liability	5,553	4,604	-
Payables	74,670	-	-
Totals	116,193	4,604	-

	Less than 1 year	From 1 to 5 years	More than 5 years
Accruals	-21,636	-	-
Lease liabilities	-3,787	-	-
Payables	118,092-	-	-
Totals	143,515-	-	-

Foreign Currency Risk

Foreign currency transactions arise when the council buys and sells goods whose price is denominated in a foreign currency or incurs or settles liabilities denominated in a foreign currency, the council does not trade in foreign currency.

Interest Rate Risk

Interest rate risk mainly arise through interest bearing liabilities and assets. The objective of interest rate risk management is to optimize the balance between minimizing uncertainty caused by fluctuations in interest rates and maximize the net interest income and expenses.

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The notes on pages 6 to 27 form an integral part of these financial statements

HAL GHARGHUR LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2023

..... continued

24. Financial Risk Management

Credit risk

Financial assets which potentially subject the Council to concentration of credit risk consist primarily of cash at bank and receivables. The Council's cash is placed with quality financial institutions as well as it limits the amount of credit exposure with any financial credit history.

In this respect, credit with respect to receivables is monitored continuously and the Council places a provision on any debt on which there is doubt of recoverability. Bad debts are therefore negligible and in this respect the Council has no significant concentration of credit risk.

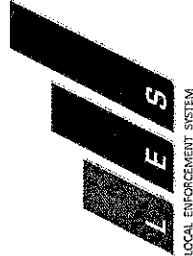
Movement in provision for doubtful debts

	2023	2022
	€	€
Provision as of 1 January	5,940-	5,810
Movement during the year	(200)-	130
Provision as at 31 December	<u>5,740-</u>	<u>5,940</u>

Provision for doubtful debts is in respect of trade debtors. At year end the council provided for all debts that were due for more than 24 months. With respect to LES debtors the council made a full provision after correctly reflecting the amount due to the council in respect of LES as per Loqus (Datatrak) report. Included in the Council's receivables balance are the following receivables which are past due at the end of the reporting period net of an allowance for doubtful debts and excluding related party receivables. The credit period allowed by the Council to its debtors is 30 days.

25. Events after the reporting date

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of approval by the council members of the financial statements for the year.



LOCAL ENFORCEMENT SYSTEM

Financial Report (483) – Pre Regional Tickets

Created By George Debono Date Thu, 04-Sep-25 13:23
 Report ID 34 Version 2.13
 Auth. Key 20250904011818367857

Date Paid From **01-Jan-24 00:00** Date Paid To **31-Dec-24 23:59** Sort By **ReceiptNo** Page Break **Null**

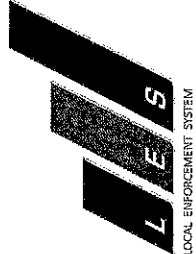
Total Payments Count	6	Total Payment Value	267.86 €
Total Reversed Payments Count	0	Total Reversed Payments Value	0.00 €
Total Payments Count	6	Total Payments Value	267.86 €

Contra No	Contra Id	Receipt	LES v1 Receipt	Date Issued	Place of Incident	Date Paid	Paid At	Payment Type	Fine (€) Damages(€)	Late Payment Penalty(€) Fee(€)	Tribunal Amount Paid (€)	Accepted By
036-08451-2	108912	16087131	6010735	17-Feb-2003 13:14	GHARGHUR	17-Sep-24	LESA	Part Payment	23.29	0.00	23.29	ANNA CARUANA
901-61460-6	109212	16087137	6010741	27-Feb-2003 14:20	GHARGHUR	17-Sep-24	LESA	Part Payment	46.59	0.00	23.29	ANNA CARUANA
901-61461-7	109213	16087138	6010742	27-Feb-2003 14:20	GHARGHUR	17-Sep-24	LESA	Part Payment	23.29	0.00	23.29	ANNA CARUANA
133-07639-1	258182	16087424	6011028	21-Mar-2007 10:21	GHARGHUR	17-Sep-24	LESA	Part Payment	23.29	11.65	0.00	ANNA CARUANA
132-08888-0	482928	16087461	6011065	30-Jan-2008 12:30	GHARGHUR	17-Sep-24	LESA	Part Payment	23.29	11.65	0.00	ANNA CARUANA
904-59143-1	454438	16099368	6016703	08-Feb-2008 14:20	GHARGHUR	23-Sep-24	LESA	Part Payment	23.29	11.65	0.00	ANNA CARUANA

Financial Report (483) – Pre Regional Tickets

Created By George Debono
 Report ID 34
 Auth. Key 20250904011818367857

Date Thu, 04-Sep-25 13:23
 Version 2.13



Total Payments Count	6	Total Payment Value	267.86 €
Total Reversed Payments Count	0	Total Reversed Payments Value	0.00 €
Total Payments Count	6	Total Payments Value	267.86 €

Report Parameters

Date Paid From	01-Jan-24 00:00	Date Paid To	31-Dec-24 23:59	Sort By	ReceiptNo	Page Break	None
Place of Incident (IC)	All	Place of Incident (By Council)	All	Place of Incident (Region)	All	Place of Incident (Region Tribunal)	All - Tramuntana - Qormi - Zurrieg - Lvant - Ghawdex - Fgura - Valletta - Zejtun
Place of Incident (Region Council)	All	Paid At (Tribunal)	All	Paid At (Region Tribunal)	All	Paid At (JC)	All
Paid At (By Council)	All	Paid At (Region)	All	Paid At (Region Council)	All	Payment Type	All
Paid At (Other)	All	Summary	False	Details	True	Full Details	False

Ticket Type All Tickets Excluding Mepa

DIPARTIMENT GHALL- GVERN LOKALI



DEPARTMENT FOR LOCAL
GOVERNMENT

Our Ref. **45/2024**

Your Ref.

27 February 2024

Attn: GHARGHUR L.C.

EX.SEC

ANNUAL REPORT AND FINANCIAL STATEMENTS 31 DECEMBER 2023 (C.B.)

Kindly be informed that your letter dated 27 February 2024 has been forwarded to the officer concerned and attention is being given accordingly.

Emanuel Abela

Registry Section

DEPARTMENT FOR LOCAL GOVERNMENT

DEPT. FOR LOCAL GOVERNMENT DIPT. GHALL- GVERN LOKALI

26-28 ARCHBISHOP STREET, VALLETTA VLT 1443

TEL:22052300

Tanti Maria at Gharghur Local Council

From: NAO at NAO
Sent: Monday, 26 February 2024 07:45
To: Tanti Maria at Gharghur Local Council
Subject: RE: Unaudited Financial Statements

Gharghur Local Council

This is to acknowledge receipt of the Unaudited Financial Statements of Gharghur Local Council for the year ended 31st December 2023, on 23rd February 2024.

Thanks for your attention and best regards,

Caroline

Caroline Fenech Dip.RSA
Personal Assistant

National Audit Office
Notre Dame Ravelin, Floriana FRN 1601, Malta

Email: caroline.fenech@gov.mt
Office: +356 22055000
Direct: +356 22055036

Please read our Legal Notice: <http://www.nao.gov.mt/emailpolicy>

Kindly consider your environmental responsibility before printing this e-mail.

-----Original Message-----

From: Tanti Maria at Gharghur Local Council <maria.d.tanti@gov.mt>
Sent: Friday, February 23, 2024 4:36 PM
To: NAO at NAO <nao.malta@gov.mt>
Subject: Unaudited Financial Statements

Good afternoon,

Please find attached Unaudited Financial Statements for the year ended 31 December 2023.

Best regards,

Maria Tanti
Executive Secretary
Hal Gharghur Local Council

Tanti Maria at Gharghur Local Council

From: Sheila Subingsubing <sheila.subingsubing@mt.gt.com>
Sent: Friday, 23 February 2024 16:41
To: Tanti Maria at Gharghur Local Council; Gelli Ferrer
Subject: RE: Unaudited Financial Statements

CAUTION: This email originated from OUTSIDE the Government Email Infrastructure. DO NOT CLICK LINKS or OPEN attachments unless you recognise the sender and know the content is safe.

Dear Tanti,

Confirming receipt.

Also, introducing @Gelli Ferrer, who will be working on Gharghur local council.

Thank you.

Sheila Subingsubing
Manager | Audit

D +356 2093 1507
T +356 2093 1000
M +356 9996 5462
E sheila.subingsubing@mt.gt.com
www.grantthornton.com.mt



Grant Thornton
Level 2, Fort Business Centre, Triq L-Intornjatur, Zone 1,
Central Business District, Birkirkara CBD1050, Malta



Tanti Maria at Gharghur Local Council

From: Tanti Maria at Gharghur Local Council
Sent: Friday, 23 February 2024 16:35
To: Compliance at Local Government Division
Subject: Unaudited Financial Statements
Attachments: Hal Gharghur Local Council UFS.pdf

Good afternoon,

Please find attached Unaudited Financial Statements for the year ended 31 December 2023.

Best regards,

Maria Tanti
Executive Secretary
Hal Gharghur Local Council

Tanti Maria at Gharghur Local Council

From: Tanti Maria at Gharghur Local Council
Sent: Friday, 23 February 2024 16:36
To: 'sheila.subingsubing@mt.gt.com'
Subject: Unaudited Financial Statements
Attachments: Hal Gharghur Local Council UFS.pdf

Good afternoon,

Please find attached Unaudited Financial Statements for the year ended 31 December 2023.

Best regards,

Maria Tanti
Executive Secretary
Hal Gharghur Local Council

Tanti Maria at Gharghur Local Council

From: Tanti Maria at Gharghur Local Council
Sent: Friday, 23 February 2024 16:36
To: NAO at NAO
Subject: Unaudited Financial Statements
Attachments: Hal Gharghur Local Council UFS.pdf

Good afternoon,

Please find attached Unaudited Financial Statements for the year ended 31 December 2023.

Best regards,

Maria Tanti
Executive Secretary
Hal Gharghur Local Council