



Pembroke Local Council

Business Plan
for the
Period
2023 - 2027

Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates of Income	<i>Page 7</i>
Detailed Estimates of Expenditure	<i>Page 8</i>
Detailed Estimates of Statement of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>
Depreciation of Property, Plant and Equipment	<i>Page 12</i>
Depreciation of Property, Plant and Equipment	<i>Page 13</i>
Depreciation of Property, Plant and Equipment	<i>Page 14</i>
Depreciation of Property, Plant and Equipment	<i>Page 15</i>

Overview and Summary

SIGNED

Mayor

SIGNED

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)	528,255	528,255	528,255	528,255	528,255	2,641,273
Income raised from Bye-Laws (2)	13,000	13,000	13,000	13,000	13,000	65,000
Income raised from LES (3)	4,500	4,500	4,500	4,500	4,500	22,500
Investment Income (4)	-	-	-	-	-	-
Other Income (5)	100	100	100	100	100	500
TOTAL	545,855	545,855	545,855	545,855	545,855	2,729,273

Expenditure

Personal Emoluments (6)	118,906	121,573	123,473	125,373	127,273	616,598
Operations and Maintenance (7)	355,779	353,932	352,063	377,479	377,890	1,817,142
Administration (8)	41,170	40,350	40,350	40,350	40,350	202,570
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	30,000	30,000	29,969	2,653	342	92,964
TOTAL	545,855	545,855	545,855	545,855	545,855	2,729,273

Surplus / Deficit

	(0)	0	0	0	0	0
--	-----	---	---	---	---	---

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
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	93,054	63,054	33,085	30,432	30,090	249,715
Current Assets						
Inventories (11)	1,500	1,500	1,500	1,500	1,500	7,500
Receivables (12)	2,000	2,000	2,000	2,000	2,000	10,000
Cash and Cash Equivalents (13)	772,811	802,811	832,780	835,433	835,775	4,079,609
Total Current Assets	776,311	806,311	836,280	838,933	839,275	4,097,109
Current Liabilities (14)						
Payables	53,000	53,000	53,000	53,000	53,000	265,000
Total Current Liabilities	53,000	53,000	53,000	53,000	53,000	265,000
Net Current Assets	723,311	753,311	783,280	785,933	786,275	3,832,109
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	816,365	816,365	816,365	816,365	816,365	4,081,824
Reserves						
Retained Funds	816,365	816,365	816,365	816,365	816,365	4,081,824

Financial Situation Indicator

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
	€	€	€	€	€	€
Current Assets	776,311	806,311	836,280	838,933	839,275	4,097,109
Current Liabilities	53,000	53,000	53,000	53,000	53,000	265,000
Working Capital	723,311	753,311	783,280	785,933	786,275	3,832,109
Government Allocation	499,872	499,872	499,872	499,872	499,872	2,499,360
FSI	145 %	151 %	157 %	157 %	157 %	153 %

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	528,255	528,255	528,255	528,255	528,255	2,641,273
Cash flows from Bye-Laws & L.N fees	13,000	13,000	13,000	13,000	13,000	65,000
Local Enforcement cash flows	4,500	4,500	4,500	4,500	4,500	22,500
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	100	100	100	100	100	500
TOTAL Inflows	545,855	545,855	545,855	545,855	545,855	2,729,273
Cash Outflows						
Personal Emoluments	118,906	121,573	123,473	125,373	127,273	616,598
Operations & Maintenance	355,779	353,932	352,063	377,479	377,890	1,817,142
Administration	40,720	40,350	40,350	40,350	40,350	202,120
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements						-
Special programmes						-
Other Projects		-	-	-	-	-
	-	-	-	-	-	-
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	515,405	515,855	515,886	543,202	545,513	2,635,859
SURPLUS / (DEFICIT)	30,450	30,000	29,969	2,653	342	93,414
Brought forward (Bank /Cash Bal.)	742,361	772,811	802,811	832,780	835,433	742,361
Carry forward	772,811	802,811	832,780	835,433	835,775	835,775

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	499,872	499,872	499,872	499,872	499,872	2,499,360
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	28,383	28,383	28,383	28,383	28,383	141,913
	528,255	528,255	528,255	528,255	528,255	2,641,273
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	-	-	-	-	-	-
0026-0035 Income from Permits	13,000	13,000	13,000	13,000	13,000	65,000
	13,000	13,000	13,000	13,000	13,000	65,000
3 Local Enforcement Income						
0037 Commission from Regional Committees	4,500	4,500	4,500	4,500	4,500	22,500
0038-0055 Contraventions	-	-	-	-	-	-
	4,500	4,500	4,500	4,500	4,500	22,500
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						-
0100-0109 Donations						-
0110-0119 Contributions	100	100	100	100	100	500
0120-0129 General Income						-
	100	100	100	100	100	500
Total	545,855	545,855	545,855	545,855	545,855	2,729,273

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	11,079	11,079	11,079	11,079	11,079	55,395
1200 Employees' Salaries & Wages	76,379	77,879	79,379	80,879	82,379	396,895
1300 Bonuses	8,277	8,527	8,777	9,027	9,277	43,885
1400 Income Supplements	800	800	800	800	800	4,000
1500 Social Security Contributions	6,871	7,788	7,938	8,088	8,238	38,923
1600 Allowances	13,000	13,000	13,000	13,000	13,000	65,000
1700 Overtime	2,500	2,500	2,500	2,500	2,500	12,500
	118,906	121,573	123,473	125,373	127,273	616,598
7 Operations and Maintenance						
2100-2149 Public Utilities	3,083	3,200	3,200	3,200	3,200	15,883
2200-2259 Public Materials & Supplies	1,100	1,000	1,000	1,000	1,000	5,100
2300-2399 Repairs & Upkeep	116,440	114,317	112,448	137,864	138,275	619,344
2400-2449 Rent	1,456	1,456	1,456	1,456	1,456	7,280
3010 Street Lighting	8,000	8,000	8,000	8,000	8,000	40,000
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	2,908	3,000	3,000	3,000	3,000	14,908
3035 Bank Charges	742	600	600	600	600	3,142
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	19,905	20,000	20,000	20,000	20,000	99,905
3041 Refuse Collection	64,066	64,066	64,066	64,066	64,066	320,330
3042 Bulky Refuse Collection	14,400	14,400	14,400	14,400	14,400	72,000
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	33,966	33,966	33,966	33,966	33,966	169,830
3052 Cleaning & Maintenance of Non-Urban Areas	19,341	19,341	19,341	19,341	19,341	96,705
3053 Cleaning of Public Conveniences	4,738	4,738	4,738	4,738	4,738	23,689
3055 Cleaning of Council Premises	4,526	4,526	4,526	4,526	4,526	22,630
3060 Cleaning & Maintenance of Parks & Gardens	17,063	17,063	17,063	17,063	17,063	85,315
3061 Cleaning & Maintenance of Soft Areas	22,624	22,624	22,624	22,624	22,624	113,120
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	8,286	8,500	8,500	8,500	8,500	42,286
3070-3090 Consultation Fees	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-
3300-3379 Hospitality	13,135	13,135	13,135	13,135	13,135	65,675
3380-3389 Community	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
	355,779	353,932	352,063	377,479	377,890	1,817,142

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	2,640	3,000	3,000	3,000	3,000	14,640
2260-2299 Office Materials & Supplies	100	100	100	100	100	500
2450-2499 Office Rent	-	-	-	-	-	-
2500-2599 National & International Memberships	1,100	1,100	1,100	1,100	1,100	5,500
2600-2699 Office Services	8,377	7,500	7,500	7,500	7,500	38,377
2700-2799 Transport	500	600	600	600	600	2,900
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	2,508	2,500	2,500	2,500	2,500	12,508
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	24,395	24,000	24,000	24,000	24,000	120,395
3200-3299 Training	500	500	500	500	500	2,500
3345 Office Hospitality	800	800	800	800	800	4,000
3400-3499 Incidental Expenses	250	250	250	250	250	1,250
	-	-	-	-	-	-
	41,170	40,350	40,350	40,350	40,350	202,570
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)	30,000	30,000	29,969	2,653	342	92,964
	30,000	30,000	29,969	2,653	342	92,964
Total	545,855	545,855	545,855	545,855	545,855	2,729,273

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	1,500	1,500	1,500	1,500	1,500	7,500
5250-5299 Consumables						-
						-
	1,500	1,500	1,500	1,500	1,500	7,500
12 Receivables						
0201-0209 Receivables	2,000	2,000	2,000	2,000	2,000	10,000
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income						-
						-
	2,000	2,000	2,000	2,000	2,000	10,000
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	772,811	802,811	832,780	835,433	835,775	4,079,609
	772,811	802,811	832,780	835,433	835,775	4,079,609
14 Payables						
4000 Payables	18,000	18,000	18,000	18,000	18,000	90,000
4100 Accruals	35,000	35,000	35,000	35,000	35,000	175,000
4150 Deferred Income						-
Short-term Borrowings						-
						-
	53,000	53,000	53,000	53,000	53,000	265,000
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs		Total
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2023	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Grants/ other reimbursements										
As at 01 January 2023	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Additions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Accumulated Depreciation										
As at 01 January 2023	23,861	25,089	421,080	569,800	-	4,210	-	11,787	-	1,055,827
Charge for the year	300	342	29,358	-	-	-	-	-	-	30,000
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	24,161	25,431	450,438	569,800	-	4,210	-	11,787	-	1,085,827
Budgeted NBV 31 Dec 2022	945	9,141	83,339	-	17,307	-	-	-	-	110,732
Budgeted NBV 31 Dec 2023	584	14,106	61,042	-	17,307	15	-	-	-	93,054

16 Depreciation of Property, Plant and Equipment

Asset	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs		Total
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2024	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2024	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Grants/ other reimbursements										
As at 01 January 2024	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Additions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2024	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Accumulated Depreciation										
As at 01 January 2024	24,161	25,431	450,438	569,800	-	4,210	-	11,787	-	1,085,827
Charge for the year	300	327	29,358	-	-	15	-	-	-	30,000
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2024	24,461	25,758	479,796	569,800	-	4,225	-	11,787	-	1,115,827
Budgeted NBV 31 Dec 2023	584	14,106	61,042	-	17,307	15	-	-	-	93,054
Budgeted NBV 31 Dec 2024	284	13,779	31,684	-	17,307	-	-	-	-	63,054

16 Depreciation of Property, Plant and Equipment

Asset	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs		Total
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2025	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Grants/ other reimbursements										
As at 01 January 2025	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Additions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Accumulated Depreciation										
As at 01 January 2025	24,461	25,758	479,796	569,800	-	4,225	-	11,787	-	1,115,827
Charge for the year	284	327	29,358	-	-	-	-	-	-	29,969
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	24,745	26,085	509,154	569,800	-	4,225	-	11,787	-	1,145,796
Budgeted NBV 31 Dec 2024	284	13,779	31,684	-	17,307	-	-	-	-	63,054
Budgeted NBV 31 Dec 2025	-	13,452	2,326	-	17,307	-	-	-	-	33,085

16 Depreciation of Property, Plant and Equipment

Asset	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs		Total
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2026	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Grants/ other reimbursements										
As at 01 January 2026	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Additions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Accumulated Depreciation										
As at 01 January 2026	24,745	26,085	509,154	569,800	-	4,225	-	11,787	-	1,145,796
Charge for the year	-	327	2,326	-	-	-	-	-	-	2,653
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	24,745	26,412	511,480	569,800	-	4,225	-	11,787	-	1,148,449
Budgeted NBV 31 Dec 2025	-	13,452	2,326	-	17,307	-	-	-	-	33,085
Budgeted NBV 31 Dec 2026	-	13,125	-	-	17,307	-	-	-	-	30,432

16 Depreciation of Property, Plant and Equipment

Asset	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs		Total
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2027	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2027	24,745	49,795	863,164	621,223	17,307	4,225	653,660	11,787	-	2,245,906
Grants/ other reimbursements										
As at 01 January 2027	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Additions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2027	-	10,258	351,684	51,423	-	-	653,660	-	-	1,067,025
Accumulated Depreciation										
As at 01 January 2027	24,745	26,412	511,480	569,800	-	4,225	-	11,787	-	1,148,449
Charge for the year	-	342	-	-	-	-	-	-	-	342
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2027	24,745	26,754	511,480	569,800	-	4,225	-	11,787	-	1,148,791
Budgeted NBV 31 Dec 2026	-	13,125	-	-	17,307	-	-	-	-	30,432
Budgeted NBV 31 Dec 2027	-	12,783	-	-	17,307	-	-	-	-	30,090