



## 1. INTRODUCTION

The Malta Council for the Voluntary Sector was established to support the development of a more effective and efficient voluntary and community sector both in Malta and Gozo. It provides support and services to organisations through information, advice, and training, as well as facilitating networking and connections within the sector itself, and between voluntary organisations and the public and private sectors.

The aim of this report shall look into the financial generation of funds of the VO sector, quantifying and illustrating the financial turnover of various sectoral organisations, as well as individual organisations.

Organisations enrolling with the Commissioner for Voluntary Organisations need to submit their annual report as well as financial accounts on a yearly basis as per Legal Notice 379 of 2012. In terms of financial reporting, organisations are divided into three categories as follows:

- Category 1 enrolled voluntary organisations incorporate those enrolled voluntary organisations whose annual revenue does not exceed or is equal to twenty thousand euro (€20,000)<sup>1</sup>. The duly filled annual accounts shall be cash basis accounts and follows a template issued by the Commission for Voluntary Organisations. Template is being attached in Annex 1.
- Category 2 enrolled voluntary organisations incorporate those enrolled voluntary organisations whose annual revenue exceeds twenty thousand euro (€20,000) but does not exceed or is equal to two hundred thousand euro (€200,000)<sup>2</sup>. The duly filled annual accounts can either be on cash basis accounts or accrual accounts.
- Category 3 enrolled voluntary organisations incorporate those enrolled voluntary organisations whose annual revenue exceeds two hundred thousand euro (€200,000).<sup>3</sup> The duly filled accounts need to be on an accrual basis and should be audited accounts compiled under the International Financial Reporting Standards duly audited by an auditor.

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<sup>1</sup> Subject to the accounts threshold adjustments laid down in Schedule 5 of the L.N. 379 of 2012 (<http://www.maltacvs.org/wp-content/uploads/2012/02/Annual>Returns-LN-379-of-2012.pdf>)

<sup>2</sup> *Ibid*

<sup>3</sup> *Ibid*

The annual accounts of all enrolled voluntary organisations are drawn up for a financial period commencing on 1<sup>st</sup> January and ending on 31<sup>st</sup> December of each year. However, there are voluntary organisations who have a different financial period and in such cases permission from the Commissioner for Voluntary Organisations is granted on a case by case basis.

The report will highlight statistical data in terms of Category 1, 2 and 3 organisations as well as the sectors they represent which include:

- Social and Humanitarian Organisations
- Education, Sports and Youth
- Arts and Culture
- Health and Safety
- Environment and Animal Welfare<sup>4</sup>

Statistical data being represented in this report will gather information pertaining to:

- Number of registered organisations as at 2014;
- Number of closed down NGOs as at 2014
- Overall number of Category 1 organisations who have submitted their accounts in 2014
- Overall number of Category 2 organisations who have submitted their accounts in 2014
- Overall number of Category 3 organisations who have submitted their accounts in 2014
- Sectoral Organisations for Category 1
- Sectoral Organisations for Category 2
- Sectoral Organisations for Category 3

The report will also look into the Financial Turnover of Individual and Sectoral Voluntary Organisations. Additionally it will also illustrate the financial turnover of 4 non-enrolled voluntary organisations and these include Koperattivi Malta; The Congregation of the Daughters of the Sacred Heart; Dar Tal-Providenza and Malta Community Chest Fund.

Moreover, a sample of 50 voluntary organisations (targeting 10 organisations from each sector) were analysed in further detail pertaining to generation of income and type of expenses incurred in 2014.

To conclude, the report provides recommendations for the Malta Council for the Voluntary Sector for the improvement of financial statistical gathering of data for Voluntary Organisations for the years to come.

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<sup>4</sup> The above sectors have been identified by the Malta Council for the Voluntary Sector. It is to make note that organisations when enrolling with the Commissioner for Voluntary Organisations need to identify the sector they represent as an organisation.

## 2. STATISTICAL ANALYSIS

### 2.1 Number of registered Voluntary Organisations as at 2014

In 2014, there were 1,179 enrolled organisations with the Malta Council for the Voluntary Sector in the fields of art and culture, social and humanitarian, health and disability, education, sports, and youth, and environment and animal welfare.

### 2.2 Number of De-Registered Voluntary Organisations as at 2014

6 voluntary organisations closed down in 2014, in the following sectors:

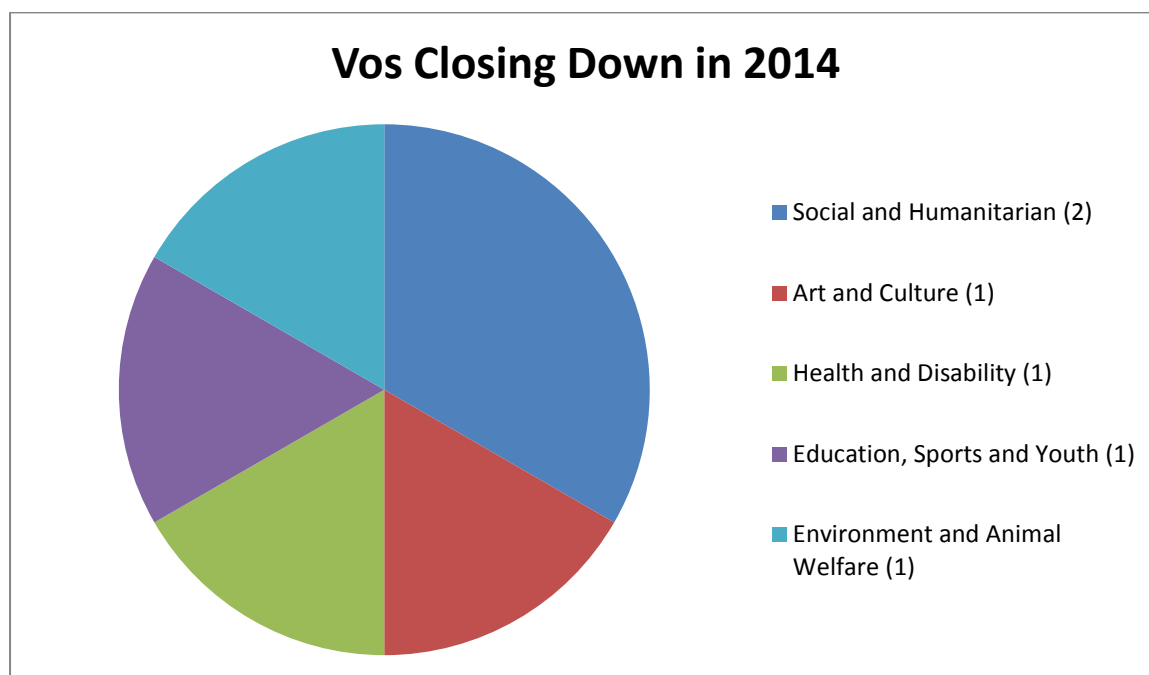


Chart 1 – Voluntary Organisations Closing Down in 2014

This represents 0.5% of the number of enrolled organisations as at 2014.

The table below indicates the organisations that have closed down in 2014.

Sector	VO Number	Organisations Closed Down in 2014
Social and Humanitarian	321	Matters Human
Art and Culture	754	Pilot Cockpit Jobs Association
Health and Disability	435	Order of St. Lazarus – Gozo Commandery
Education, Sports and Youth	736	Sky's the Limit
Environment and Animal Welfare	003	Assocjazzjoni Kunsilli ta' l-Iskejjel (AKS)
	324	Cottonera Cat Care Association

Table 1 – Number of closed down VOs as at 2014 for each sector

A further 17 organisations had their applications cancelled in 2014.

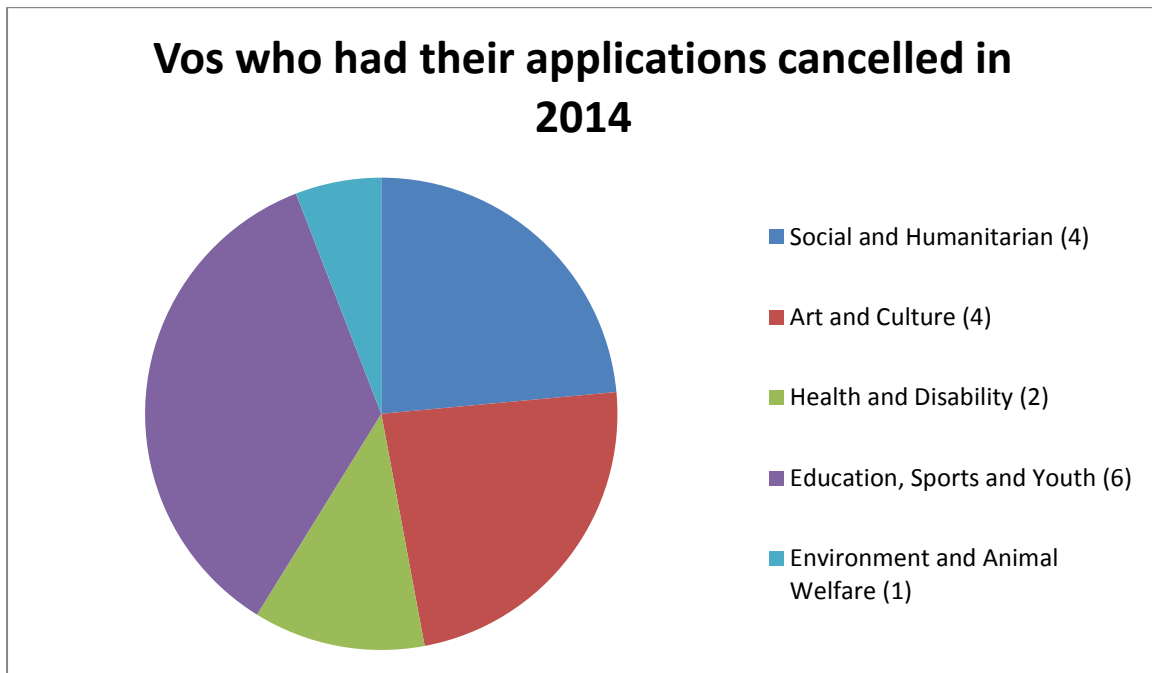


Chart 2 – Voluntary Organisations who had their applications cancelled in 2014

This represents 1.44% of the number of enrolled organisations as at 2014.

The table below indicates the organisations that have had their applications cancelled in 2014.

Sector	VO Number	Organisations who had their applications cancelled in 2014
Social and Humanitarian	933	Saint Paul the Apostle Parish of the Russian Orthodox Church
	846	Sovereign Grand Lodge of Egypt
	864	Ghaqda Hbieb tal-Knisja San Frangisk Hamrun
	924	Fondazzjoni Kumittiva Ghawdex
Art and Culture	962	Ghaqda Kulturali Wirt Naxxari
	743	Socjeta Filarmonika G.M.Fra Antoine De Paule Banda Kristu Re
	865	King's Own Band Club
Health and Disability	918	Blitz
	854	Saint Lazarus Cooperative Foundation
	915	We Are All One
Education, Sports and Youth	723	Malta Football Association
	971	Lija/Iklin Football Youth Nursery
	806	European Judo Union
	858	Maltese Professional Yachting Association
	768	COMNET Foundation for ICT Development
Environment and Animal Welfare	836	Mariam Albatool School
	897	Ceratonina Foundation

Table 2 – Number of VOs who had their applications cancelled in 2014 for each sector

4 organisations resigned from the Commission for Voluntary Organisations

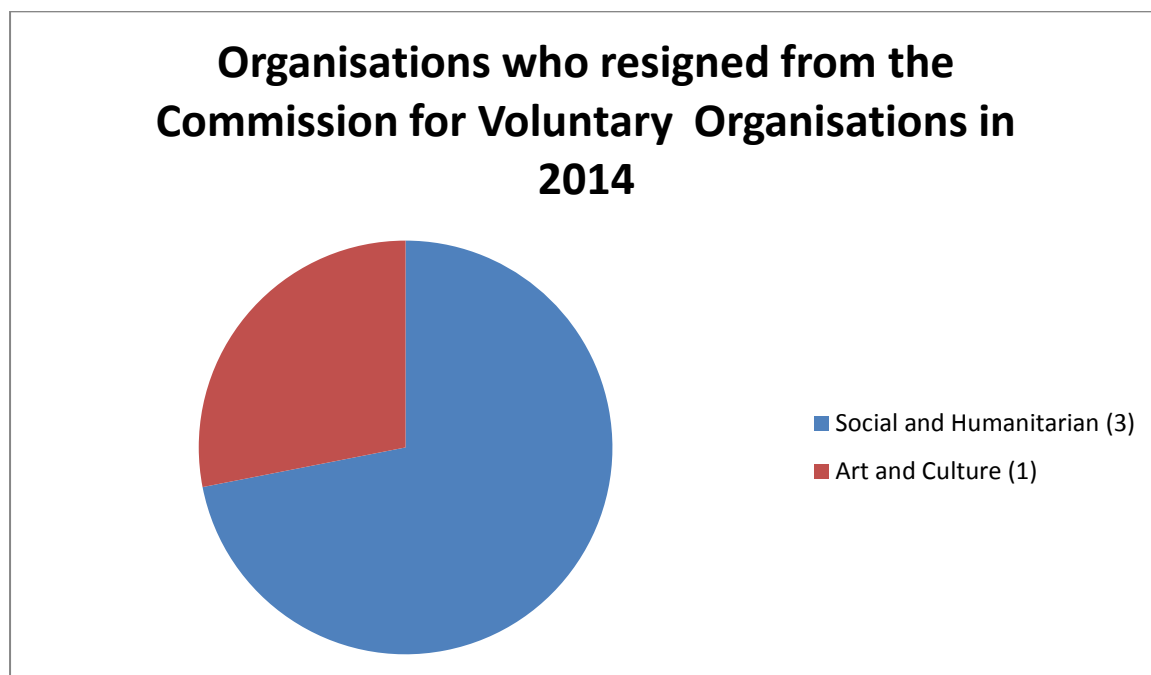


Chart 3 – Organisations who resigned from the Commission for Voluntary Organisations in 2014

This represents 0.34% of the number of enrolled organisations as at 2014.

The table below indicates the organisations who resigned from the Commission for Voluntary Organisations

Sector	VO Number	Organisations who resigned from the Commission for Voluntary Organisations
Social and Humanitarian	169	Don Bosco House
	110	Telefono Arcobaleno
	594	LIGHT - Living In God's Hands Together
Art and Culture	419	Amadeus Chamber Choir
Health and Disability	-	-
Education, Sports and Youth	-	-
Environment and Animal Welfare	-	-

Table 3– Number of VOs who resigned from the Commission for Voluntary Organisations in 2014 for each sector

In total 27 Voluntary Organisations were de-registered in 2014 as follows:

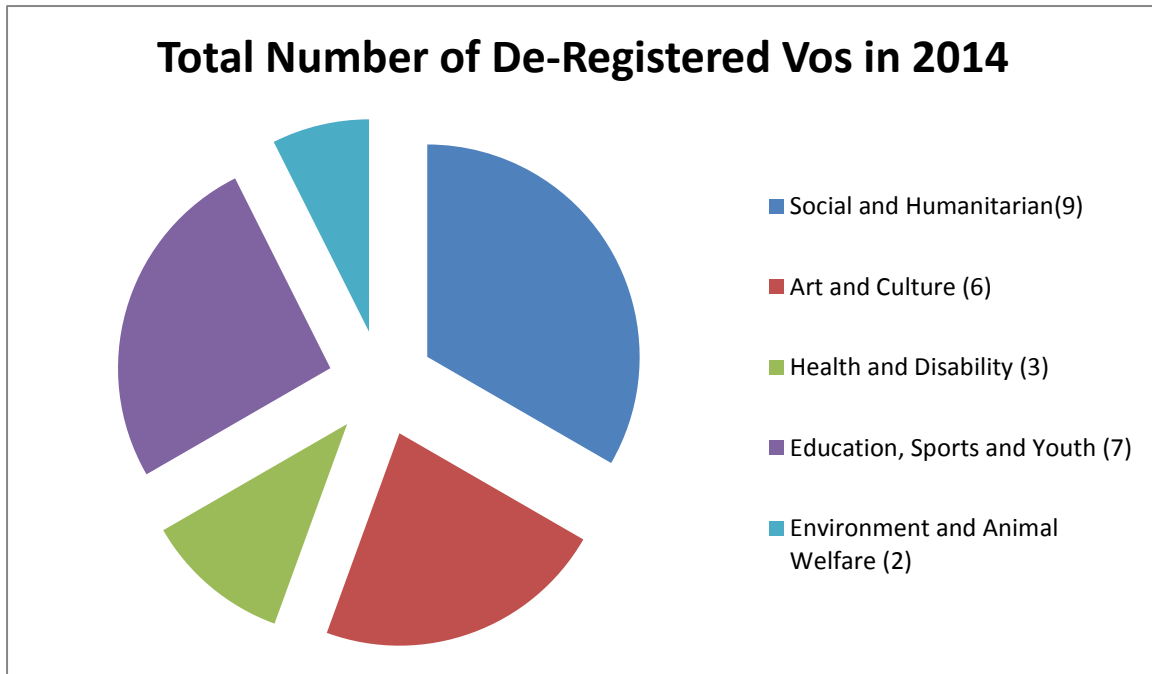


Chart 4 – Total Number of De-registered Voluntary Organisations in 2014

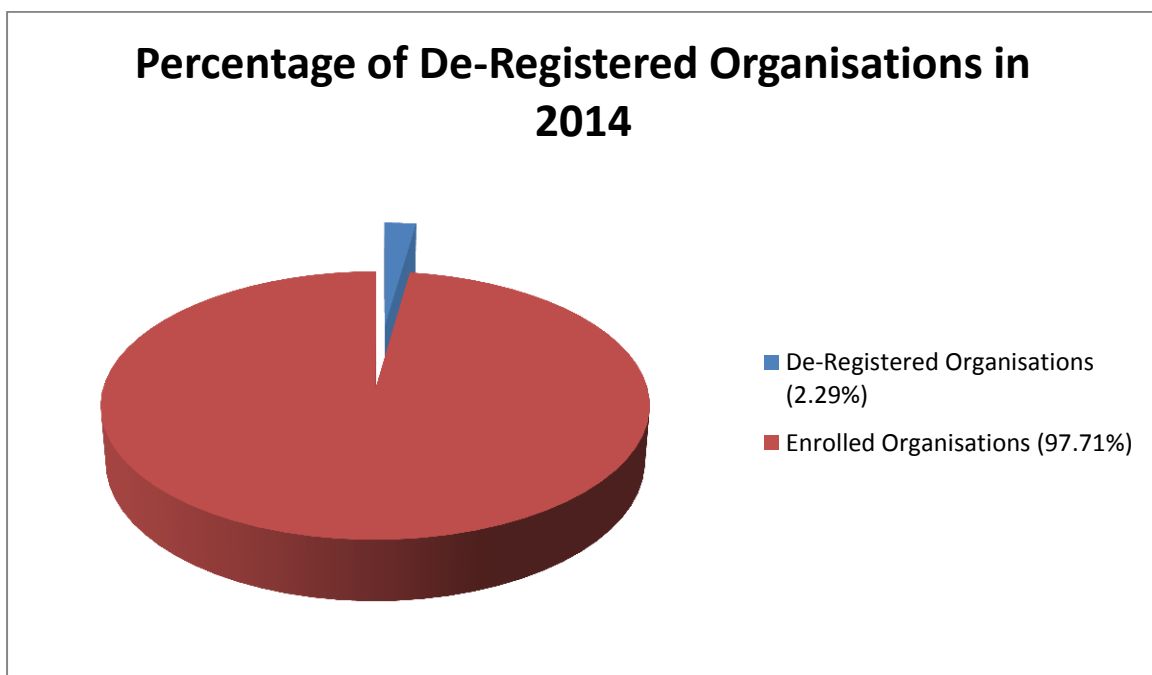


Chart 5 – Percentage of De-Registered Organisations in 2014

Sector	VOs closing down	VOs who had their applications cancelled	VOs who resigned from the Commission of Voluntary Organisations	Total
Social and Humanitarian	2	4	3	9
Art and Culture	1	4	1	6
Health and Disability	1	2		3
Education, Sports and Youth	1	6		7
Environment and Animal Welfare	1	1		2
<b>TOTAL</b>	<b>6</b>	<b>17</b>	<b>4</b>	<b>27</b>

Table 4 – Overview of number of de-registered VOs in 2014

As of 2015, 4 more organisations have closed down:

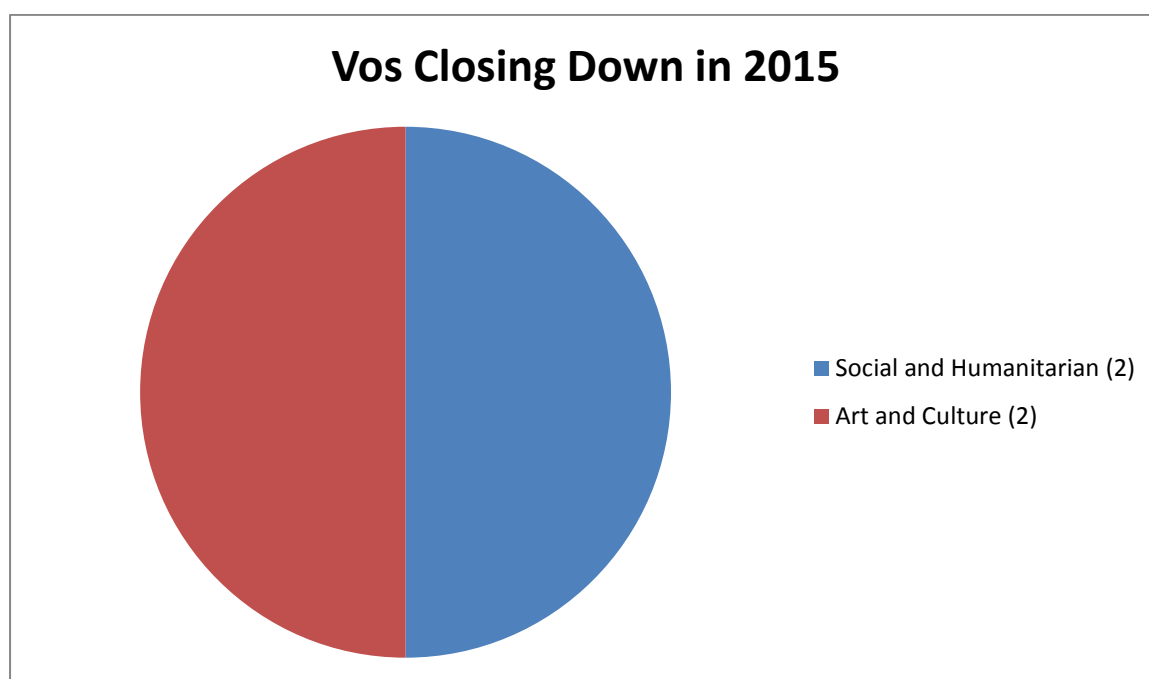


Chart 6 – Voluntary Organisations closing down in 2015

Sector	VO Number	Organisations Closed Down in 2015
Social and Humanitarian	831	The President's Award - Malta
	303	Sliema Residents' Association (Ghaqda Residenti - Sliema)
Art and Culture	258	Ghaqda Soċjali 8 ta' Settembru
	760	Accademia Internazionale Umanitaria Opere

Health and Disability	-	-
Education, Sports and Youth	-	-
Environment and Animal Welfare	-	-

Table 5 – Number of closed down VOs as at 2015 for each sector

And 14 organisations have had their applications cancelled:

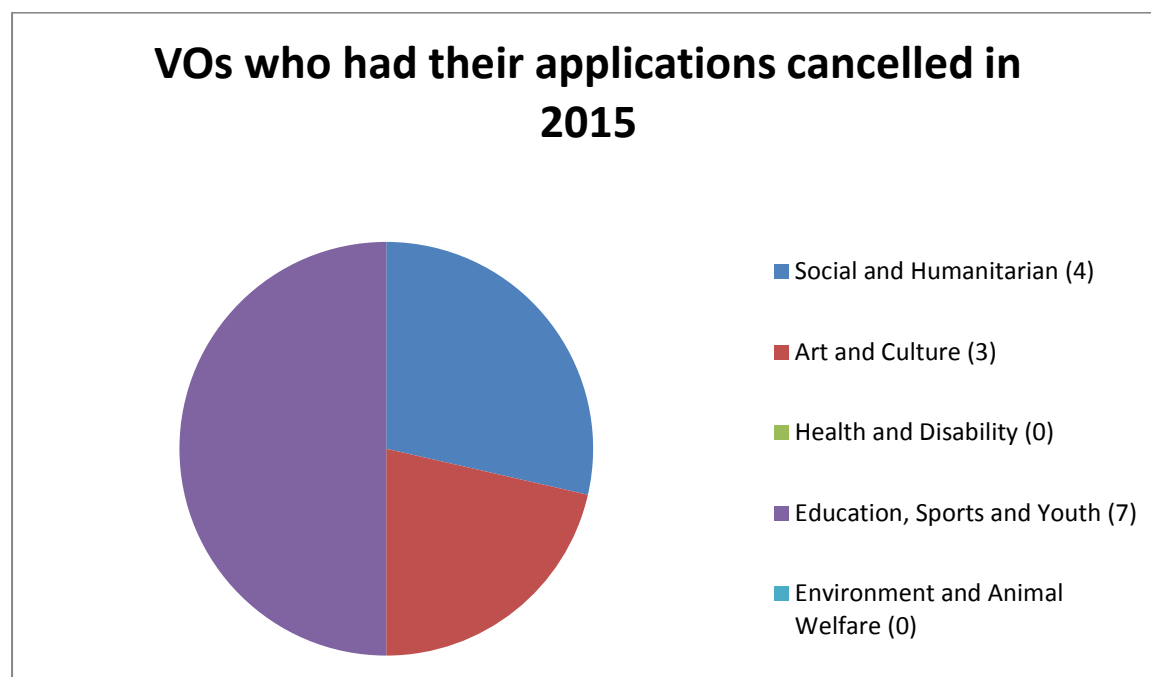


Chart 7 – Voluntary Organisations who had their applications cancelled in 2015

Sector	VO Number	VOs who had their applications cancelled in 2015
Social and Humanitarian	895	Malta Police Association – MPA
	1004	Generation
	1024	European Association of Russian Speaking Teachers
	1027	Russian Community of Malta
Art and Culture	888	Street Artisans Association
	940	L-Akkademja tal-Malti
	1025	Russian Maltese Circle
Health and Disability		
Education, Sports and Youth	811	MedNet-Mediterranean Network for Students
	957	Attard Football Club
	979	Kavallieri Rugby Football Club
	1017	Luqa Youth Centre
	1026	European Organisation of Russian Speaking Students
	1040	Mariam Albatool School
	1101	Malta Health Students Association
Environment and Animal Welfare		

Table 6 – Number of VOs who had their applications cancelled in 2015 for each sector



In total 18 Voluntary Organisations were de-registered in 2015 as follows:

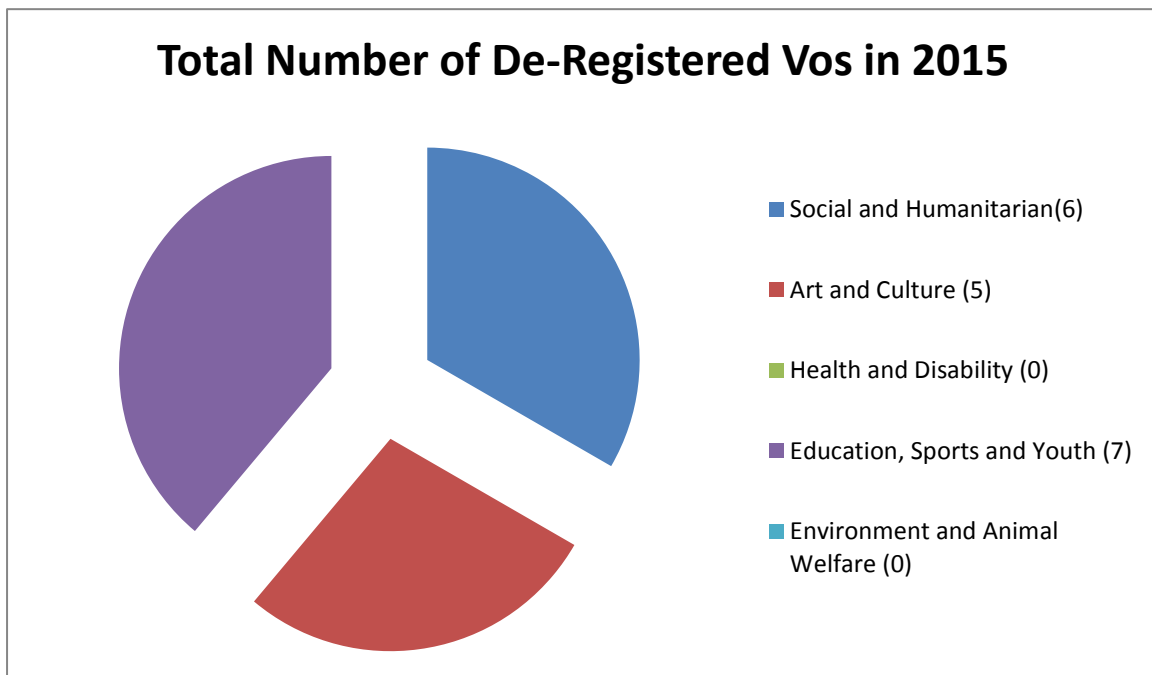


Chart 8 – Total Number of De-Registered Voluntary Organisations in 2015

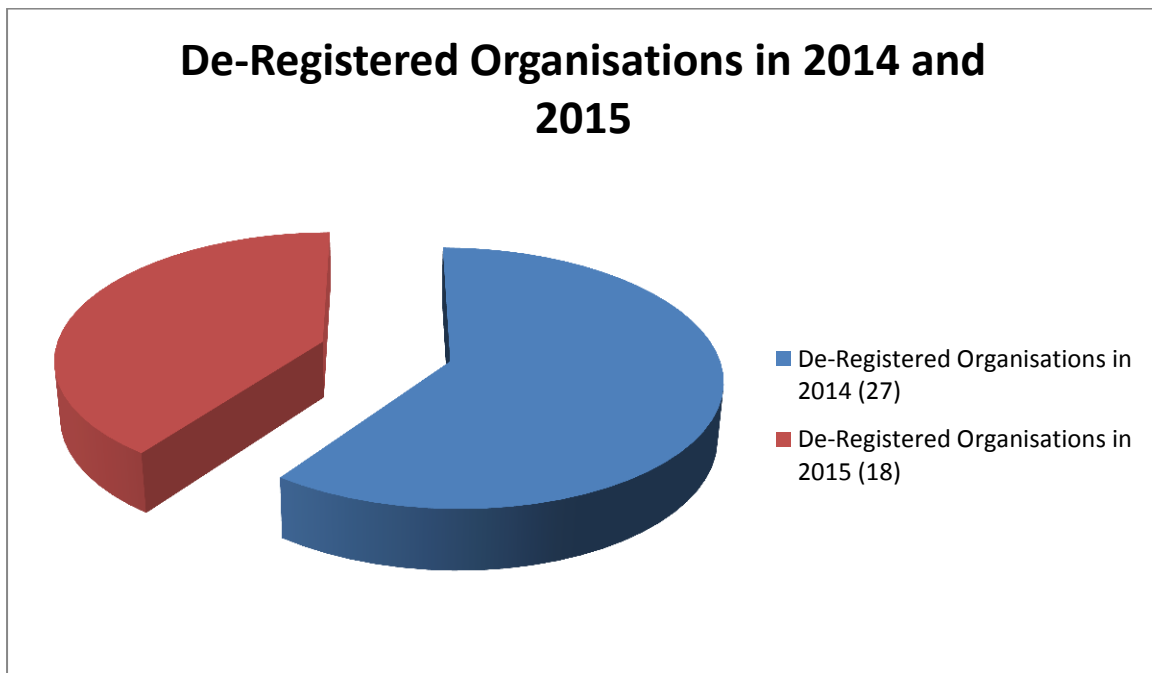


Chart 9 – De-Registered Organisations in 2014 and 2015

Sector	VOs closing down	VOs who had their applications cancelled	VOs who resigned from the Commission of Voluntary Organisations	Total
Social and Humanitarian	2	4	0	6
Art and Culture	2	3	0	5
Health and Disability	0	0	0	0
Education, Sports and Youth	0	7	0	7
Environment and Animal Welfare	0	0	0	0
<b>TOTAL</b>	<b>4</b>	<b>14</b>	<b>0</b>	<b>18</b>

Table 7 – Overview of number of de-registered VOs in 2015

Sector	Total De-Registered Organisations in 2014	Total De-Registered Organisations in 2015
Social and Humanitarian	9	6
Art and Culture	6	5
Health and Disability	3	0
Education, Sports and Youth	7	7
Environment and Animal Welfare	2	0
<b>TOTAL</b>	<b>27</b>	<b>18</b>

Table 8 – Overview of De-Registered Organisations in 2014 and 2015

### 2.3 Overview of VOs who submitted their Financial Accounts in 2014

Of the 1,179, only 301 submitted their accounts in 2014 as illustrated hereunder:

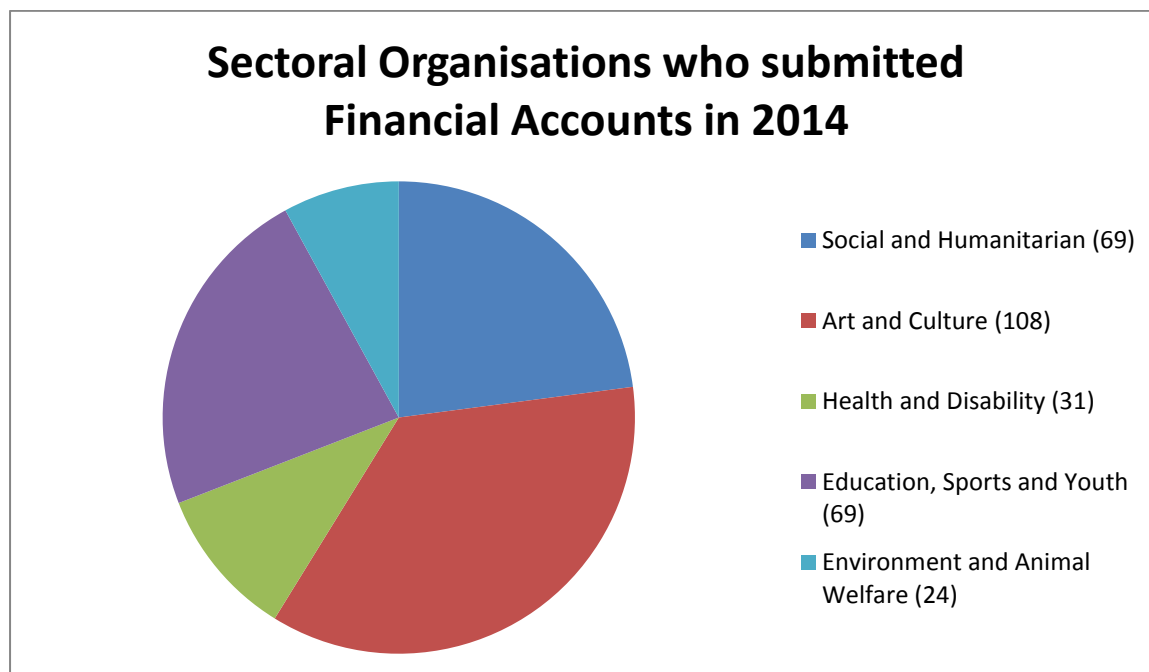


Chart 10 – Sectoral Organisations who submitted Financial Accounts in 2014

Sector	Overall No. of Category 1 VOs who have submitted their Financial Accounts in 2014	Overall No. of Category 2 VOs who have submitted their Financial Accounts in 2014	Overall No. of Category 3 VOs who have submitted their Financial Accounts in 2014	Total
Social and Humanitarian	40	21	8	69
Art and Culture	59	48	1	108
Health and Disability	19	8	4	31
Education, Sports and Youth	46	22	1	69
Environment and Animal Welfare	14	9	1	24
<b>TOTAL</b>	<b>178</b>	<b>108</b>	<b>15</b>	<b>301</b>

Table 9 – Overview of Sectoral Organisations submitting their Financial Accounts per Category in 2014

2.4 Individuals VOs who submitted their Financial Accounts for 2014 falling under Sector for Social and Humanitarian

VO Number	SOCIAL AND HUMANITARIAN - VOs under Category 1	Turnover For 2014 in €
018	Emergency Fire and Rescue Unit	6,493.00
041	ADHD Family Support Group	10,823.00
045	Malta Regional Development and Dialogue Foundation	0
121	Soroptimist Foundation Malta	4,768.00
145	Gozo NGOs Association	7,042.00
178	Zminijietna – Lehen ix-Xellugg	1,099.34
187	Socjeta' Dun Filippu Borgia	3,786.02
205	Malta Tama Tnabar Association	325.00
209	M'Intix Wahdek Foundation	10,144.68
212	Women's Federation for World Peace	150.00
217	Royal Life Saving Society – Malta Branch	960.50
285	Civic Club	10,680.98
293	Pope John XXIII Peace Laboratory	11,647.00
295	Royal Fleet Auxiliary Association Malta	785.00
328	Manna Foundation	1,155.00
353	Gozo Jesus Centre	6,434.00
354	National Foster Care Association Malta	8,585.84
356	Mothers' Union Malta	984.54
363	Grupp Flimkien Naslu	20.00
367	Third World Group	No information available
423	Tghanniqqa	1,255.35
445	Domus Pius IX	7,773.51
455	Maltese Serbian Community	450.00
461	Deeper Christian Life Ministry	14,344.85
469	European Foundation for Freedom	No information available
614	Malta-Iran Peoples Friendship Foundation	168.20
685	Association for Consumer Rights – Malta	686.00
694	Moroccan Community in Malta	11,580.00
696	Malta Accueil	1,390.00
774	Home Away from Home	570.01
778	Ronald McDonald House Charities Foundation	No information available
795	6PM Charity Foundation	9,234.31
869	Nanniet Malta	715.00
870	Reaching Cambodia Foundation	18,447.75
875	Alliance Foundation	282.00
876	Ghaqda tal Konsumaturi – Malta	1,476.13
992	Karl Vella Foundation	15,241.00
1007	Network for European Citizenship	0
1084	Ghaqda Kumittiva Ghawdex	6,803.55
1164	Prison Fellowship Malta	No information available
	<b>TOTAL TURNOVER FOR SOCIAL AND HUMANITARIAN UNDER CATEGORY 1 FOR 2014</b>	<b>176,301.56</b>

Table 10 – Individual Voluntary Organisations falling under Category 1 for the Social and Humanitarian Sector

VO Number	SOCIAL AND HUMANITARIAN - VOs under Category 2	Turnover For 2014 in €
014	Grupp Missjunarju Kull Bniedem Huwa Hija	39,733.52
020	National Council of Women Malta	21,682.00
120	Saint Peter Foundation	21,109.00
223	St. John Rescue Corps – Malta	39,426.00
265	Terra di Mezzo (TDM) Malta	73,390.00
276	Fondazzjoni U	49,807.00
314	Tabgha Foundation	141,798.00
366	SKOP	20,253.87
391	Saint Lazarus Foundation	64,519.00
408	Anglican Church in Malta and Gozo	108,625.00
429	The Redeemed Christian Church of God, Malta	38,070.00
471	Gozo Business Chamber	71,344.00
499	Vivien's Wish Charity	42,141.00
500	Association of Lyceum Past Students	65,734.00
503	Emergency Response and Rescue Corps	146,949.00
512	Aditus Foundation	84,255.00
524	Keralaid Trust	28,098.31
831	The President's Award Malta	29,380.06
861	Save A Life Foundation	34,834.00
917	RA1SE Foundation	50,303.68
942	The Marigold Foundation – BOV in the Community	84,733.00
	<b>TOTAL TURNOVER FOR SOCIAL AND HUMANITARIAN UNDER CATEGORY 2 FOR 2014</b>	<b>1,256,185.44</b>

Table 11 – Individual Voluntary Organisations falling under Category 2 for the Social and Humanitarian Sector

VO Number	SOCIAL AND HUMANITARIAN - VOs under Category 3	Turnover For 2014 in €
015	Mission Fund	630,494.00
032	Fondazzjoni Arka	731,618.00
033	Solidarity and Overseas Service Malta (SOS Malta)	237,648.00
062	Malta Hospice Movement	895,424.00
068	Fondazzjoni Wens	572,841.00
072	OASI Foundation	369,248.00
393	Malta Hotels and Restaurants Association (MHRA)	309,262.00
444	Foundation for Shelter and Support to Migrants (FSM)	591,368.00
	<b>TOTAL TURNOVER FOR SOCIAL AND HUMANITARIAN UNDER CATEGORY 3 FOR 2014</b>	<b>4,337,903.00</b>

Table 12 – Individual Voluntary Organisations falling under Category 3 for the Social and Humanitarian Sector

## Overview of Generation of Financial Turnover for Social and Humanitarian Organisations for 2014 - Total Euro 5,770,390

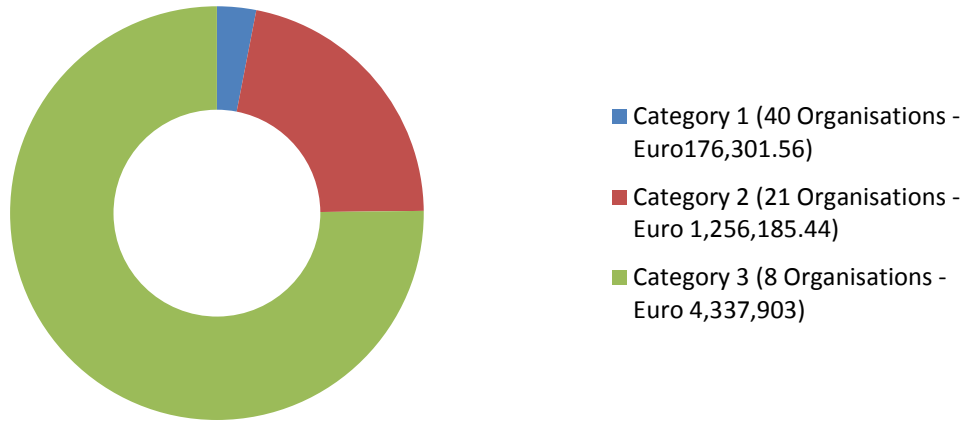


Chart 11 – Overview of Generation of Financial Turnover for Social and Humanitarian Organisation

2.5 Individuals VOs who submitted their Financial Accounts for 2014 falling under Sector for Arts and Culture

VO Number	ARTS AND CULTURE - VOs under Category 1	Turnover For 2014 in €
071	The Malta Society of Model Makers	5,768.50
137	St. Paul Choral Society	6,719.50
180	Ghaxaq Folk Group	0
206	Ghaqda Muzikali Sant'Anna Wied il-Ghajn AD 1994	18,953.23
226	Ghaqda Filantropika Talenti Mosta	4,601.00
231	Touring Club Malta	743.00
258	Ghaqda Socjali 8 ta' Settembru	1,770.11
329	Thai Association of Malta	6,883.97
343	The New Choral Singers	1,344.00
361	The Entomological Society of Malta	2,715.00
371	Troupe	No information available
394	Fondazzjoni Patrimonju Siggiewi	6,269.00
404	Socjeta Filarmonika La Stella Gudja	19,349.00
419	Amadeus Chamber Choir	3,366.74
436	Friends of the National Archives of Malta	8,014.54
484	Association of Model Engineers	7,125.00
491	M3P Foundation	4,924.00
517	Wirt iz-Zejtun	11,987.23
534	Cinema Heritage Group	1,138.67
548	Dance Council Malta	7,303.00
566	Malta Classics Association	6,939.00
568	Naupaca Dance Factory	19,320.01
577	Socjeta Filarmonija Marija Mtellgha is Sema Mgarr AD 2011	19,511.17
578	Malta Film Foundation	15,000.00
600	Art Club 2000	11,087.22
616	Sacra Militia Foundation	1,890.41
626	Yi Xue Life Cultivation Association Malta	10,560.00
628	Cross Culture International Foundation	12,375.00
633	Wargaming and Roleplaying Society	4,938.00
638	Wicked Comics	8,846.35
641	Klabb tal-Bocci San Bastjan Qormi	18,449.00
700	Jubilate Deo Choir	10,467.00
708	Victor Pasmore Foundation	0
720	Malta Film Network	0
730	Mtarfa Drama Group	1,487.04
745	Marconi Amateur Radio Circle	4,425.00
757	Gozo Scale Modellers Club	240.97
773	Georgian Cultural Center 'Euro Georgia-Malta'	14,893.00
814	Ghaqda Drammatika Ghajnsielem	3,264.00
820	Ta' Cangura Folk Group San Lawrence	2,302.18
835	Ordo Sancti Lazari Melitensis Fundatio	No information available
837	L-Ghaqda Maltija tal Folklor	577.73
847	Friends of Villa Frere	2,096.00
899	Unifaun Theatre Foundation	1,761.14
956	Ghaqda Storja u Kultura Birzebbuga AD 1993	2,281.80
972	The Bubble	0

993	Ferramoda	10,185.00
996	UpBeat Music House	0
997	African Media Association Malta	12,150.00
998	Graphic Novels Library Malta	1,388.00
1000	ICOMOS Malta	No information available
1021	Ghaqda Armar Xewkija	11,297.68
1062	Ghaqda Kulturali Siggiewi	3,751.10
1076	Voci Angeliche Choir	1,760.68
1081	Ghaqda Hbieb tal-Presepju – Sezzjoni Ghajnsielem	289.00
1085	Ghaqda Hbieb tal-Presepju Ghawdex-Malta 1985	1,051.00
1089	Centru 19 ta' Novembru 1944	17,900.00
1122	Friends of the Manoel	12,056.00
1179	EnKor	2,890.00
	<b>TOTAL TURNOVER FOR ARTS AND CULTURE UNDER CATEGORY 1 FOR 2014</b>	<b>366,405.97</b>

Table 13 – Individual Voluntary Organisations falling under Category 1 for the Arts and Culture Sector

VO Number	ARTS AND CULTURE - VOs under Category 2	Turnover For 2014 in €
055	Ghaqda Kazini tal-Banda	20,547.75
127	St. Gabriel Band Club Balzan AD 1920	20,699.33
128	Ghaqda Muzikali Sant' Elena	67,319.03
130	Ghaqda Socjo-Muzikali Anici	46,312.00
142	Oratorju Don Bosco Ghawdex	101,456.00
174	Ghaqda Muzikali Santa Marija - Dingli	57,699.00
193	Kazin tal-Banda San Gorg Bormla	No information available
194	Ghaqda Muzikali Immakulata Kuncizzjoni A.D. 1979	23,273.62
203	Socjeta Muzikali La Stella Levantina AD 1894 (Santa Marija)	38,809.21
204	Socjeta Muzikali Madonna tal-Gilju	56,882.12
228	Circolo San Giuseppe Filarmonika Sagra Familja	51,502.91
230	Socjeta Muzikali San Lawrenz – Birgu	71,535.75
238	Socjeta Filarmonika Santa Marija	39,520.82
241	Socjeta Filarmonika Nicolo' Isouard	69,578.87
258	Ghaqda Socjali 8 ta' Settembru	No information available
260	Socjeta Santa Marija Banda Re Gorg V – Mqabba	59,092.00
264	Peace Band Club	68,966.00
266	Ghaqda Muzikali San Leonardo AD 1858	103,869.00
323	Ghaqda Muzikali San Guzepp AD 1874	66,335.00
331	The Classique Foundation	31,723.00
358	The English-Speaking Union of Malta	29,797.00
369	Ghaqda Muzikali Marija Assunta	26,720.00
374	Socjeta Filarmonika La Vittoria AD 1907	113,921.00
381	Socjeta Filarmonika San Pietro Banda Birzebuga AD 1990	84,334.31
382	Ghaqda Muzikali L'Isle Adam	34,350.00
395	Ghaqda Muzikali Sant' Andrija	53,555.00
407	MADC – Malta Amateur Dramatic Club	105,932
412	Ghaqda Muzikali San Gorg Martri AD 1893	69,715.00
415	Ghaqda Madonna tal-Grazzja Banda San Mikiel AD 1883	97,844.00
438	Malta Institute of Professional Photography	21,073.43
443	Ghaqda Muzikali Vizitazzjoni	32,497.00
446	Ghaqda Muzikali San Guzepp – Ghajnsielem A.D 1928	72,033.00



467	Ghaqda Muzikali Madonna ta' Lourdes San Gwann	28,827.00
507	Socjeta Filarmonika Santa Venera AD 1964	24,577.45
519	Malta Youth Ballet Foundation	59,583.00
533	Ghaqda Filarmonika Mnarja	82,063.00
611	Socjeta Filarmonika San Bartilmew	39,582.90
653	Socjeta Filarmonija L-Unjoni AD 1880	64,338.00
688	Gaulitanus Choir	50,916.60
695	Write Deal Association	37,099.27
749	Ghaqda Muzikali Marija Bambina, Banda Vittoria AD 1916	48,078.00
764	Kazin Banda San Nicola	32,564.15
766	Drama Outreach Project	35,705.00
812	Mediterranean Cultural Foundation for Music	105,344.00
1053	Kummisjoni Festa Esterna 16 ta' Lulju Fgura AD 1993	45,081.94
1087	Ghaqda tan-Nar 23 t'April	45,952.00
1102	Socjeta Muzikali Snata Margerita VM	33,754.46
1161	Socjeta' Sant'Andrija Villa Lija AD 1880	24,297.33
	<b>TOTAL TURNOVER FOR ARTS AND CULTURE UNDER CATEGORY 2 FOR 2014</b>	<b>2,494,657.25</b>

Table 14 – Individual Voluntary Organisations falling under Category 2 for the Arts and Culture Sector

VO Number	ARTS AND CULTURE - VOs under Category 3	Turnover For 2014 in €
008	Din L'Art Helwa	483,955.00
	<b>TOTAL TURNOVER FOR ARTS AND CULTURE UNDER CATEGORY 3 FOR 2014</b>	<b>483,955.00</b>

Table 14 – Individual Voluntary Organisations falling under Category 3 for the Arts and Culture Sector

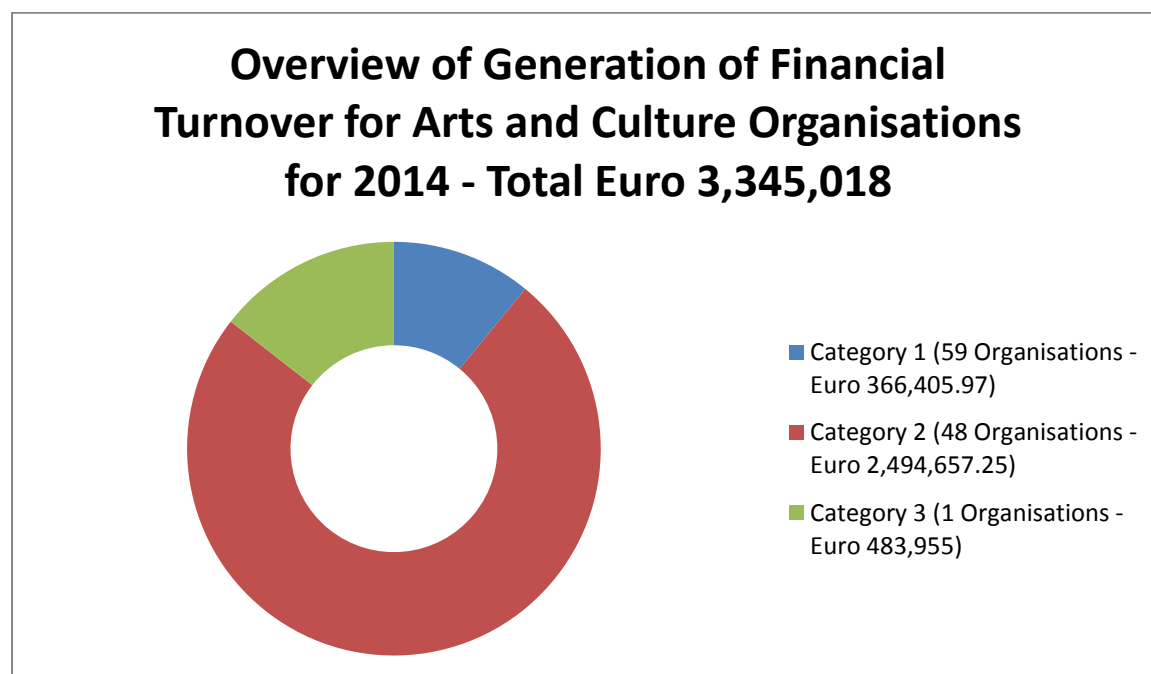


Chart 12 – Overview of Generation of Financial Turnover for Arts and Culture Organisations

2.6 Individuals VOs who submitted their Financial Accounts for 2014 falling under Sector for Health and Disability

VO Number	HEALTH AND DISABILITY - VOs under Category 1	Turnover For 2014 in €
076	The Malta Health Network	4,682.00
159	Down Syndrome Association Malta	11,214.90
172	Ability for Disability Association	18,183.57
179	Geriatric Medicine Society of Malta	1,612.00
191	Malta Society of the Blind	5,014.00
289	Amputees 4 Amputees (A4A)	3,873.01
299	Dental Association of Malta	17,727.64
330	Gozo Association for the Deaf	9,583.69
342	Noise Abatement Society of Malta	659.74
365	S.T.A.N.D (Striving Towards Ability, Not Disability)	6,590.00
425	Arthritis and Rheumatism Association	7,059.14
509	Maltese Association of Psychiatric Nurses	11,430.00
636	Dorthese Ellis Foundation	4,735.00
648	Socjeta tar-Radjografi Medici	3,824.00
717	Breaking Limits	7,865.00
802	Autism Parents Association	585.00
815	Gozo Arthritis Group	333.80
907	Malta Unity Association	0
1048	The Monday Club for the Physically Disabled	921.08
	<b>TOTAL TURNOVER FOR HEALTH AND DISABILITY UNDER CATEGORY 1 FOR 2014</b>	<b>115,893.57</b>

Table 15 – Individual Voluntary Organisations falling under Category 1 for the Health and Disability Sector

VO Number	HEALTH AND DISABILITY - VOs under Category 2	Turnover For 2014 in €
058	Action for Breast Cancer Foundation	47,045.00
215	The Gozo CCU Monitors Foundation	21,883.00
304	Malta Midwives' Association	111,837.00
386	Lumiere Support Group	21,626.49
582	Dr. Klown	27,458.00
661	The Ladybird Foundation	25,283.00
664	Opening Doors Association	22,226.00
834	Rehabilitation in Society Malta Foundation	65,242.00
	<b>TOTAL TURNOVER FOR HEALTH AND DISABILITY UNDER CATEGORY 2 FOR 2014</b>	<b>342,600.49</b>

Table 16 – Individual Voluntary Organisations falling under Category 2 for the Health and Disability Sector

VO Number	HEALTH AND DISABILITY - VOs under Category 3	Turnover For 2014 in €
005	St. Jeanne Antide Foundation	201,782.00
017	Richmond Foundation	1,191,131.00
199	The Eden and Razzett Foundation (INSPIRE)	3,250,235.00
385	Little Sisters of the Poor	931,759.00
	<b>TOTAL TURNOVER FOR HEALTH AND DISABILITY UNDER CATEGORY 3 FOR 2014</b>	<b>5,574,907.00</b>

Table 17 – Individual Voluntary Organisations falling under Category 3 for the Health and Disability Sector

## Overview of Generation of Financial Turnover for Health and Disability Organisations for 2014 - Total Euro 6,033,401

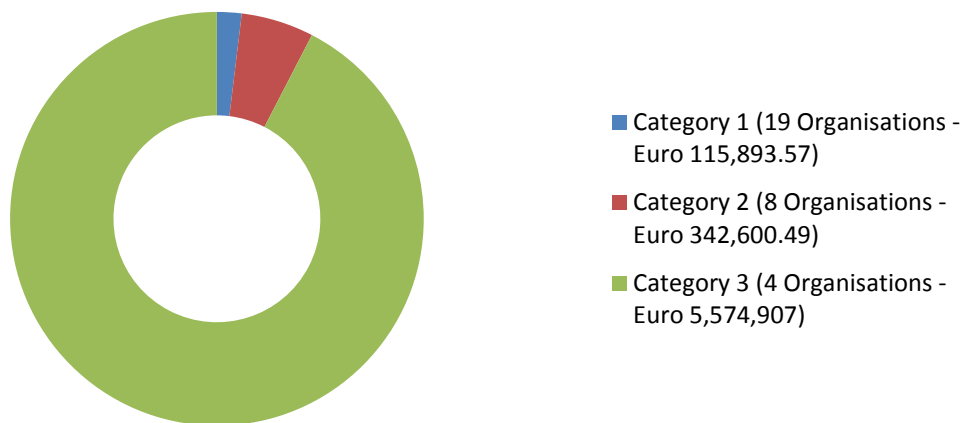


Chart 13 – Overview of Generation of Financial Turnover for Health and Disability Organisations

2.7 Individuals VOs who submitted their Financial Accounts for 2014 falling under Sector for Education, Sports and Youth

VO Number	EDUCATION, SPORTS AND YOUTH – VOs under Category 1	Turnover For 2014 in €
078	Salesian Pastoral Youth Service	11,191.00
095	Civil Service Sports Club	14,193.00
105	Pembroke Athleta Sports Club	9,695.00
124	Lions Club St. Paul's Bay	999.05
135	Moviment Kerygma	18,945.07
158	Hibernians Budokwai Judo Club	5,135.00
405	Mellieha Tritones Club	7,714.00
505	Amplify	4,510.41
522	Entrepreneurial Forum	No information available
552	Malta Chamber Foundation	38.00
623	Salesian Brigade	3,588.75
642	International Foundation for Development	0
658	Malta Actuarial Society	410.00
681	Institute for the Research and Improvement of Social Sciences	686.00
682	Mediterranean Institute for Innovation, Communications and Technology	7,773.93
726	Insite – Student Media Organisation	7,417.04
741	Fondazzjoni IDEAT	657.03
779	Malta GC Unit Sea Cadet Corps	No information available
786	Qawra Wrestling Club	706.68
800	Malta Model United Nations Society	10,579.98
855	Malta Personal and Social Development Association	1,487.33
872	Assocjazzjoni Kulturali u Sportiva San Francesco	19,550.07
873	Youtheme Foundation	250.00
965	Calypso Sub-Aqua Club	11,765.00
974	Malta Association of Play Therapists	785.00
990	Floriana Basketball Club	No information available
995	The Critical Institute	No information available
1001	Design and Technology Educators Association Malta	415.00
1011	The Pedestal Foundation	0
1013	The Enigma Foundation	0
1022	Are You Active Malta	No information available
1029	St. Patrick's Athletic Club	13,279.00
1042	Malta Airport Foundation	0
1054	Malta University Sports Club	11,353.02
1068	Fgura Youth Centre	2,611.50
1072	Gozo Greyhounds Sports Club	300.00
1073	Maltese Association for Physical Education	302.00
1077	Savio Athletics Club	1,077.95
1094	Rotary Club La Valette Malta	16,083.00
1101	Malta Health Students' Association (MHSA)	18,889
1104	Malta Fancy Poultry and Pigeon Club	6,050.67
1109	Malta Table-Top Gaming Society	703.73
1137	Bike Boyz Malta	3,715
1158	Mount Carmel Hospital Sports and Culture Club	8,062.85
1142	ICT Students' Association (ICTSA)	No information available

<b>1162</b>	International Association for the Exchange of Students for Technical Experience	3,976.86
	<b>TOTAL TURNOVER FOR EDUCATION, SPORTS AND YOUTH UNDER CATEGORY 1 FOR 2014</b>	<b>224,896.92</b>

Table 18 – Individual Voluntary Organisations falling under Category 1 for the Education, Sports and Youth Sector

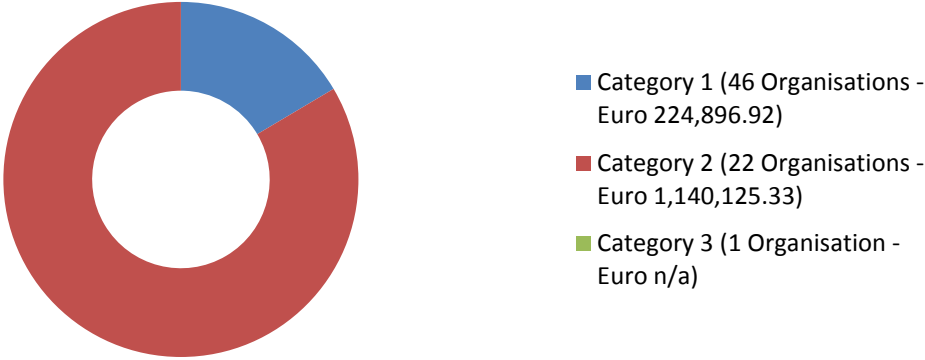
<b>VO Number</b>	<b>EDUCATION, SPORTS AND YOUTH – VOs under Category 2</b>	<b>Turnover For 2014 in €</b>
<b>79</b>	Salesian Oratory	41,047.00
<b>143</b>	Liceo Maratona Bir-Roti	165,898.01
<b>222</b>	Malta Girl Guides	26,333.00
<b>273</b>	Malta Maritime Law Association	36,131.79
<b>297</b>	Malta Motorsport Federation	36,635.00
<b>311</b>	The Scout Association of Malta	89,716.00
<b>320</b>	Parents Foundation for Education	29,446.00
<b>357</b>	Prisms	69,060.00
<b>409</b>	Signum Fidei Malta	21,963.20
<b>451</b>	Maltese Chamber of Scientists	21,195.04
<b>511</b>	AIESEC	44,251.00
<b>613</b>	Teatru Salesjan	23,272.00
<b>619</b>	Institute of Legal Studies Malta	52,864.00
<b>702</b>	Science Students' Society	46,360.64
<b>705</b>	Junior Achievement Malta Foundation	No information available
<b>712</b>	Malta Karate Federation	30,809.00
<b>721</b>	The Spiro Mizzi Foundation	33,154.00
<b>746</b>	Training to Malta	157,507.73
<b>765</b>	Safari Camping Club	79,592.12
<b>777</b>	Youth Alive Foundation	53,067.15
<b>882</b>	MOVE	30,059.65
<b>946</b>	Fingerprints	28,468.00
<b>1038</b>	Information System Audit and Control Association	23,295.00
	<b>TOTAL TURNOVER FOR EDUCATION, SPORTS AND YOUTH UNDER CATEGORY 2 FOR 2014</b>	<b>1,140,125.33</b>

Table 19 – Individual Voluntary Organisations falling under Category 2 for the Education, Sports and Youth Sector

<b>VO Number</b>	<b>EDUCATION, SPORTS AND YOUTH – VOs under Category 3</b>	<b>Turnover For 2014 in €</b>
<b>184</b>	Maltese Olympic Committee	No information available

Table 20 – Individual Voluntary Organisations falling under Category 3 for the Education, Sports and Youth Sector

**Overview of Generation of Financial  
Turnover for Education, Sports and Youth  
Organisations for 2014 - Total Euro  
1,365,022.25**



*Chart 14 – Overview of Generation of Financial Turnover for Education, Sports and Youth Organisations*

2.8 Individuals VOs who submitted their Financial Accounts for 2014 falling under Sector for Environment and Animal Welfare

VO Number	ENVIRONMENT AND ANIMAL WELFARE – VOs under Category 1	Turnover For 2014 in €
047	National Cat Society	9,242.23
057	Animal Rights Group	3,693.29
091	Friends of the Earth Malta	7,396.00
093	International Tree Foundation Malta	1,952.00
108	Socjeta Agrarja	7,558.00
173	Cats and Dogs Shelter	1,330.00
296	Greenhouse Malta	4,195.00
432	Ghaqda Produtturi tal-Ghasel Malti	0
551	Animal Care Malta	6,689.00
807	Ghaqda Bajja San Tumas	6,349.53
1009	Fondazzjoni Socio-Kulturali Ambjentali Augustina	2,901
1049	Kaccaturi San Uberty	3,005.42
1140	Malta Gloster Association	4,618.00
1176	Hooked on Fishing Malta	5,656.00
	<b>TOTAL TURNOVER ENVIRONMENT AND ANIMAL WELFARE UNDER CATEGORY 1 FOR 2014</b>	<b>64,585.47</b>

Table 21 – Individual Voluntary Organisations falling under Category 1 for the Environment and Animal Welfare Sector

VO Number	ENVIRONMENT AND ANIMAL WELFARE – VOs under Category 2	Turnover For 2014 in €
038	The Island Sanctuary Association	85,809.00
040	Noah's Ark Foundation	29,225.00
069	Gozo SPCA	55,221.00
081	Association of Carers for Strays and Abandoned Felines	36,295.55
092	Association for Abandoned Animals (A.A.A)	65,906.81
101	Flimkien Ghal Ambjent Ahjar	56,158.00
119	Happy Paws Charity Organisations	199,913.00
134	Stray Animals Support Group	72,337.00
1088	Southern Pigeon Club	20,654.00
	<b>TOTAL TURNOVER ENVIRONMENT AND ANIMAL WELFARE UNDER CATEGORY 2 FOR 2014</b>	<b>621,591.36</b>

Table 22 – Individual Voluntary Organisations falling under Category 2 for the Environment and Animal Welfare Sector

VO Number	ENVIRONMENT AND ANIMAL WELFARE – VOs under Category 3	Turnover For 2014 in €
306	Federation for Hunting and Conservation Malta	200,012.00
	<b>TOTAL TURNOVER ENVIRONMENT AND ANIMAL WELFARE UNDER CATEGORY 3 FOR 2014</b>	<b>200,012.00</b>

Table 23 – Individual Voluntary Organisations falling under Category 3 for the Environment and Animal Welfare Sector

## Overview of Generation of Financial Turnover for Environment and Animal Welfare Organisations for 2014 - Total Euro 886,188.83

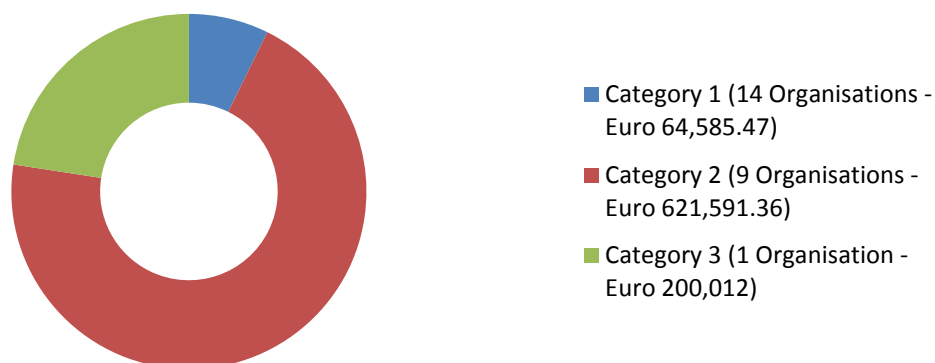


Chart 15 – Overview of Generation of Financial Turnover for Environment and Animal Welfare Organisations

SECTOR	No. of VOs	CATEGORY 1	CATEGORY 2	CATEGORY 3	Turnover For 2014 in €
Social and Humanitarian	69	176,301.56	1,256,185.44	4,337,903.00	5,770,390.00
Art and Culture	108	366,405.97	2,494,657.25	483,955.00	3,345,018.22
Health and Disability	31	115,893.57	342,600.49	5,574,907.00	6,033,401.06
Education, Sports and Youth	69	224,896.92	1,140,125.33		1,365,022.25
Environment and Animal Welfare	24	64,585.47	621,591.36	200,012.00	886,188.83
<b>TOTAL FOR 2014</b>	<b>301</b>	<b>948,083.49</b>	<b>5,855,159.87</b>	<b>10,596,777.00</b>	<b>17,400,020.36</b>

Table 24 – Overview of Sector Organisations and Financial Turnover per category



## Overview of Generation of Financial Turnover for All Sector Organisations for 2014 - Total Euro 17,400,020

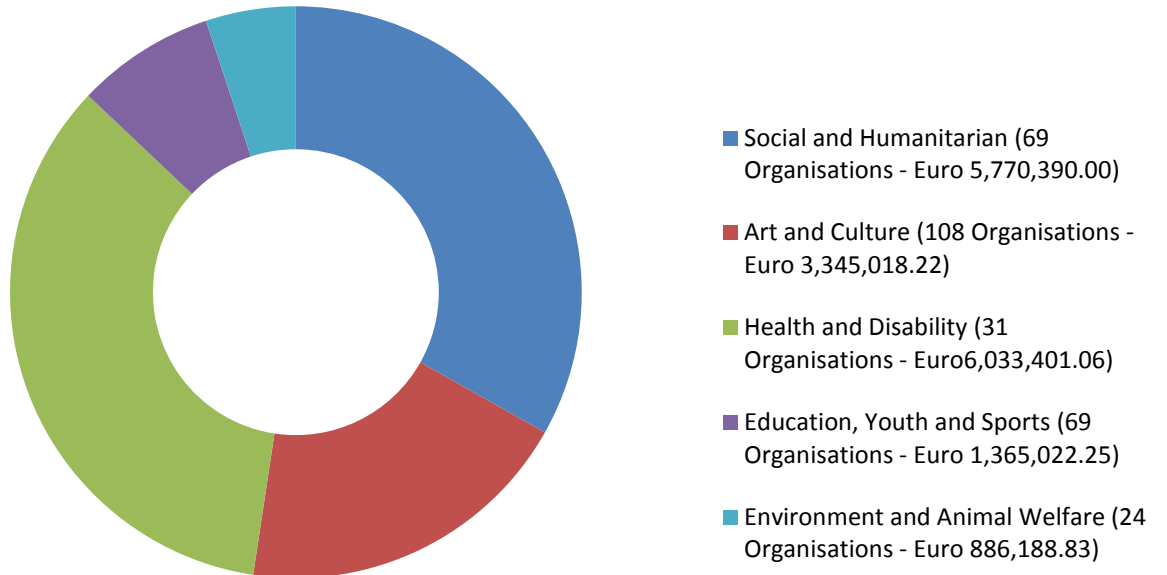


Chart 16 – Overview of Generation of Financial Turnover for all Sector Organisations

## 2.9 Financial Turnover of non-enrolled organisations not registered with the Commission for Voluntary Organisations

5 Non-enrolled organisations have been contacted to provide their financial accounts for 2014 – however only 4 organisations provided us with the necessary information. These included the following:

- Dar Tal Providenza
- The Congregation of the Daughters of the Sacred Heart
- Koperattivi Malta and
- Malta Community Chest Fund

The following table illustrates the turnover of each organisation:

Organisation	Financial Turnover in 2014 in €
Dar Tal-Providenza	4,278,013
The Congregation of the Daughters of the Sacred Heart	666,336
Koperattivi Malta	130,116
Malta Community Chest Fund	3,645,272

Table 25 – Financial Turnover for non-enrolled Voluntary Organisations

### **3. GENERATION OF FUNDS OF 50 ORGANISATIONS**

A sample of 50 organisations have been selected in order to analyse in more detail their income and expenditure for the financial year 2014. The following table highlights a breakdown of the Income and Expenses of each selected organisation.

Organisation	Sector	Category	Turnover	Sponsors/Donors	Grants EU/Other	Grants Gov	Members	Fund-Raising Activities	Trade/Economic Activities	Other Income	Expenses	Rent	Utilities (W&E)	Staff Costs	Telecomm	Professional Fees	Other Expenses
Wicked Comics	Art and Culture	Cat 1	8,846.35	1,800.00	-	-	260.00	-	6,786.35	-	9,697.84	253.55	-	-	-	-	9,444.29
Klabb tal Bocci San Bastjan Qormi	Art and Culture	Cat 1	18,449.00	4,229.00	-	-	700.00	2,530.00	10,990.00	-	17,067.00	512.47	398.00	-	60.00	11,000.00	5,097.00
Malta Film Foundation	Art and Culture	Cat 1	15,000.00	-	-	15,000.00	-	-	-	-	14,789.63	354.00	-	3,136.00	300.00	4,200.00	6,799.63
Wirt iz-Zejtun	Art and Culture	Cat 1	11,987.23	6,716.29	-	-	1,740.00	170.00	3,263.00	97.94	9,330.86	-	-	-	-	-	9,330.86
The Classique Foundation	Art and Culture	Cat 2	31,723.00	29,798.00	-	-	70.00	-	1,855.00	-	26,888.00	-	-	-	220.00	15,038.00	11,630.00
Ghaqda Muzikali Santa Marija Dingli	Art and Culture	Cat 2	57,699.00	13,933.00	-	11,845.00	670.00	16,311.00	12,930.00	2,010.00	41,927.00	-	2,164.00	-	518.00	2,876.00	36,369.00
Drama Outreach Project	Art and Culture	Cat 2	35,705.00	35,703.00	-	-	-	-	-	2.00	31,689.00	-	-	-	-	-	31,689.00
Malta Youth Ballet Foundation	Art and Culture	Cat 2	59,583.00	23,040.00	-	32,543.00	-	-	-	4,000.00	59,583.00	-	1,581.00	33,108.00	322.00	285.00	14,687.00
Din l-Art Helwa	Art and Culture	Cat 3	483,955.00	271,837.00	-	-	89,109.00	38,632.00	84,377.00	-	432,009.00	5,119.00	2,277.00	45,691.00	2,518.00	6,384.00	370,020.00
Salesian Pastoral Youth Service	Education, Youth and Sports	Cat 1	11,191.00	2,743.00	-	-	-	1,645.00	-	6,803.00	16,059.00	-	379.00	-	-	-	15,650.00
Sacra Militia Foundation	Education, Youth and Sports	Cat 1	1,890.41	605.00	-	-	1,090.00	-	140.00	55.41	98.86	-	-	-	-	-	98.86
Qawra Wrestling Club	Education, Youth and Sports	Cat 1	706.68	705.92	-	-	-	-	-	0.76	80.00	-	-	-	-	-	80.00
Malta Personal and Social Development Association	Education, Youth and Sports	Cat 1	1,487.33	-	-	-	617.00	867.00	-	2.58	937.28	50.00	-	50.00	6.99	225.00	605.29
Parents Foundation for Education	Education, Youth and Sports	Cat 2	29,446.00	233.00	-	-	-	-	-	29,213.00	18,384.00	-	-	-	-	15,361.00	3,023.00
Malta Girl Guides	Education, Sports and Youth	Cat 2	26,333.00	3,198.00	-	2,098.00	16,455.00	3,782.00	225.00	575.00	19,890.00	1,409.00	-	-	172.00	-	18,309.00
Institute of Legal Studies	Education, Sports and Youth	Cat 2	52,864.00	-	-	-	-	52,177.00	-	687.00	42,751.00	10,997.00	-	16,461.00	193.00	421.00	14,679.00
The Presidents' Award Malta	Education, Sports and Youth	Cat 2	29,380.06	3,600.00	-	-	2,100.00	23,549.56	-	130.50	6,833.06	-	-	-	-	210.98	6,622.08
Friends of the Earth	Environment and Animal Welfare	Cat 1	7,396.00	330.00	-	-	-	-	-	7,066.00	6,410.88	-	-	-	-	-	6,410.88
Greenhouse Malta	Environment and Animal Welfare	Cat 1	4,195.80	-	4,160.00	-	-	35.80	-	-	2,380.56	-	-	-	-	50.00	2,330.56
National Cat Society	Environment and Animal Welfare	Cat 1	9,592.23	1,531.35	-	1,000.00	-	1,105.00	-	5,955.88	8,798.05	-	-	-	-	-	8,798.05
Animal Rights Group	Environment and Animal Welfare	Cat 1	3,693.29	588.29	-	-	-	3,105.00	-	-	3,510.64	-	-	-	227.72	265.50	3,017.42
Gozo Spca	Environment and Animal Welfare	Cat 2	55,221.00	19,578.00	-	-	1,435.00	23,196.00	5,959.00	5,052.00	67,106.00	-	-	6,838.00	-	-	60,268.00
Flimkien ghal Ambjent Ahjar	Environment and Animal Welfare	Cat 2	56,158.00	7,908.00	-	1,125.00	6,192.00	39,903.00	1,030.00	-	41,774.00	-	-	23,695.00	-	-	18,079.00
Happy Paws Charity Organisation	Environment and Animal Welfare	Cat 2	199,913.00	32,934.00	-	-	25,414.00	139,449.00	-	2,116.00	192,305.00	35,740.00	2,867.00	105,286.00	1,162.00	2,244.00	45,006.00
Association of Abandoned Animals	Environment and Animal Welfare	Cat 2	65,906.81	38,817.81	-	-	-	-	24,847.62	2,241.38	86,722.51	9,938.72	649.35	16,551.23	405.92	5,638.85	53,538.44
Federation for Hunting and Conservation Malta	Environment and Animal Welfare	Cat 3	200,012.00	-	-	10,000.00	176,832.00	-	-	13,180.00	179,277.00	3,804.00	1,202.00	26,829.00	10,243.00	6,766.00	130,433.00
ADHD Family Support Group	Health and	Cat 1		2,861.00													

	Disability		10,823.00		-	3,540.00	1,330.00	-	-	3,092.00	11,839.00	322.00	-	18.00	170.00	900.00	10,429.00
Malta Society of the Blind	Health and Disability	Cat 1	5,014.00	925.00	-	-	727.00	1,057.00	-	2,306.00	9,168.00	-	162.00	495.00	198.00	861.00	7,452.00
Gozo Arthritis Support Group	Health and Disability	Cat 1	333.80	178.30	-	-	155.00	-	-	0.50	173.30	-	-	-	-	-	173.30
Dental Association of Malta	Health and Disability	Cat 1	17,727.64	-	-	-	5,675.00	2,011.36	10,000.00	41.28	18,280.53	-	-	-	112.60	625.00	17,542.93
Malta Midwives Association	Health and Disability	Cat 2	111,837.00	5,460.00	80,761.00	-	3,622.00	21,288.00	-	707.00	89,290.00	1,091.00	853.00	-	20.00	708.00	86,618.00
Opening Doors Association	Health and Disability	Cat 2	22,226.36	1,140.00	12,650.00	4,229.36	263.00	2,325.00	1,619.00	-	15,266.76	-	-	8,935.00	187.40	-	6,144.36
Dr. Klown	Health and Disability	Cat 2	27,175.19	4,717.88	-	-	-	3,741.74	-	18,715.57	18,558.61	-	-	-	151.00	2,009.50	16,398.11
Lumiere Support Group	Health and Disability	Cat 2	21,626.49	20,950.00	-	-	676.49	-	-	-	839.00	-	-	-	-	-	839.00
Fondazzjoni Arka	Health and Disability	Cat 2	731,618.00	97,210.00	-	-	1,520.00	83,779.00	415,103.00	134,006.00	548,855.00	-	-	-	-	-	548,855.00
Malta Hospice Movement	Health and Disability	Cat 3	895,424.00	315,756.00	5,933.00	201,409.00	1,640.00	184,984.00	-	185,702.00	584,795.00	-	-	425,015.00	-	-	159,780.00
OASI Foundation	Health and Disability	Cat 3	369,248.00	69,323.00	299,908.00	-	-	-	-	17.00	331,414.00	517.00	12,653.00	178,563.00	4,247.00	-	135,434.00
Inspire	Health and Disability	Cat 3	3,250,235.00	540,269.00	-	-	-	1,021,830.00	1,448,917.00	239,219.00	3,255,213.00	645.00	428.00	2,438,883.00	23,433.00	13,251.00	778,573.00
Alliance Foundation	Social and Humanitarian	Cat 1	282.00	125.00	-	-	-	157.00	-	-	165.80	-	-	-	-	-	165.80
Women's Federation for World Peace	Social and Humanitarian	Cat 1	150.00	25.00	-	-	100.00	25.00	-	-	83.82	-	-	-	-	-	83.82
Peace Lab	Social and Humanitarian	Cat 1	11,647.00	-	-	11,647.00	-	-	-	-	23,679.00	401.00	1,423.00	840.00	949.00	60.00	20,006.00
Moroccan Community in Malta	Social and Humanitarian	Cat 1	11,580.00	2,000.00	-	9,580.00	-	-	-	-	11,570.00	-	-	-	250.00	-	11,320.00
St. Peter Foundation	Social and Humanitarian	Cat 2	21,109.00	11,807.00	-	-	-	9,069.00	-	233.00	14,639.00	-	-	-	-	-	14,639.00
St. Johns Rescue Corp	Social and Humanitarian	Cat 2	39,426.00	7,610.00	-	-	1,340.00	23,566.00	-	6,910.00	27,849.00	-	-	780.00	-	-	27,069.00
Aditus	Social and Humanitarian	Cat 2	84,255.00	8,288.00	57,157.00	18,799.00	-	-	-	11.00	77,925.00	2,975.00	-	48,668.00	1,349.00	5,089.00	19,844.00
Spiro Mizzi Foundation	Social and Humanitarian	Cat 2	33,154.00	23,796.00	-	-	-	-	2,572.00	6,786.00	6,280.00	-	-	-	-	280.00	6,000.00
St. Jeann Antide Foundation	Social and Humanitarian	Cat 3	201,782.00	68,553.00	9,527.00	94,244.00	-	29,458.00	-	-	184,954.00	-	1,027.00	36,303.00	3,046.00	6,626.00	184,954.00
SOS Malta	Social and Humanitarian	Cat 3	273,649.00	25,141.00	61,046.00	122,159.00	-	-	-	65,303.00	293,453.00	8,200.00	4,268.00	125,060.00	-	7,650.00	148,275.00
Fondazzjoni Wens	Social and Humanitarian	Cat 3	572,841.00	116,878.00	-	223,087.00	-	-	12,838.00	220,038.00	400,831.00	-	6,469.00	148,027.00	3,542.00	2,350.00	240,443.00
MHRA	Social and Humanitarian	Cat 3	309,262.00	26,992.00	51,690.00	10,000.00	73,397.00	26,992.00	5,500.00	114,691.00	254,458.00	13,103.00	2,653.00	103,353.00	5,869.00	9,766.00	119,714.00

**Overview of Sponsors/Donors Received for each Sectoral Organisation - Total amounting to Euro 1,849,834**

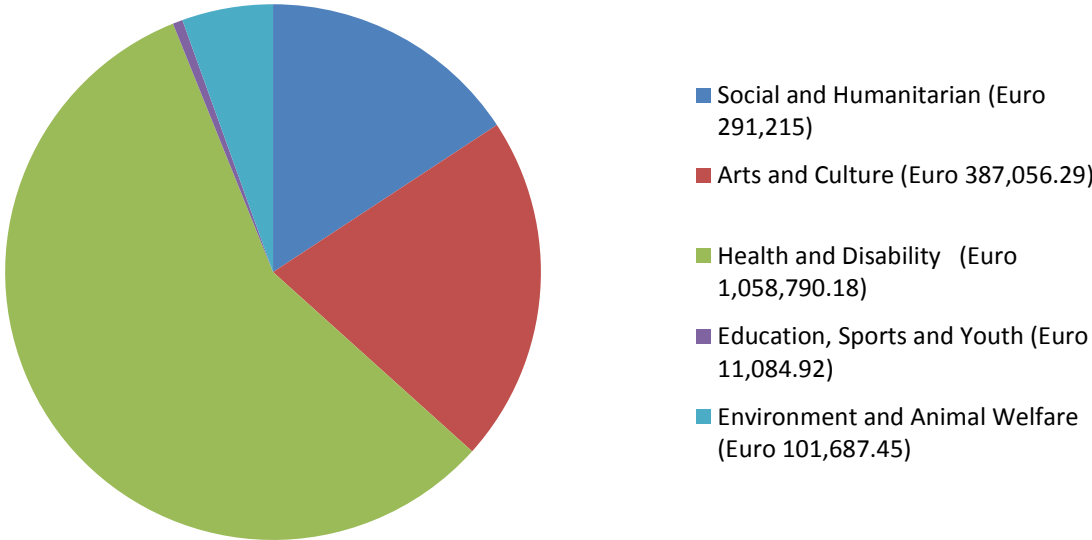


Chart 17 – Overview of Sponsors/Donors Received for each Sectoral Organisation

**Overview of EU Grants/Non-EU Grants received for each Sectoral Organisation - Total amounting to Euro 582,832**

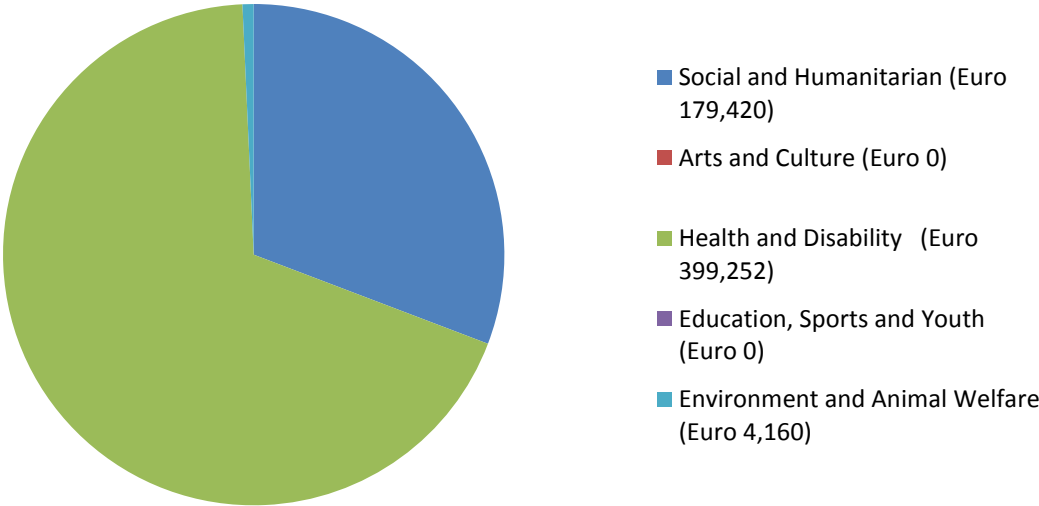


Chart 18 – Overview of EU Grants/Non-Eu Grants Received for each Sectoral Organisation

## Overview of Government Grants Received for each Sectoral Organisation - Total amounting to Euro 772,305

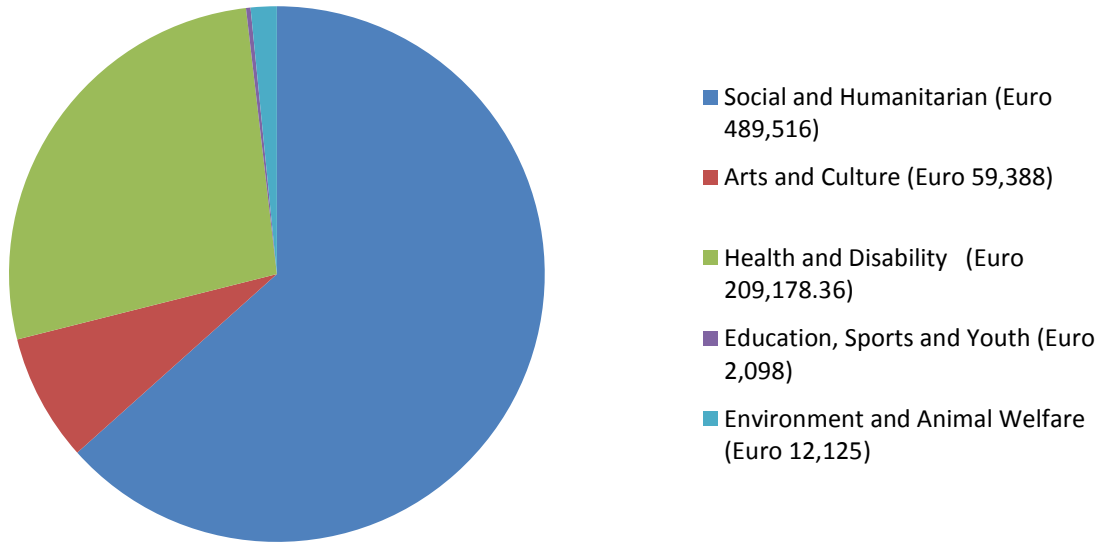


Chart 19 – Overview of Government Grants Received for each Sectoral Organisation

## Overview of Membership Fees Received for each Sectoral Organisation - Total amounting to Euro 413,129.49

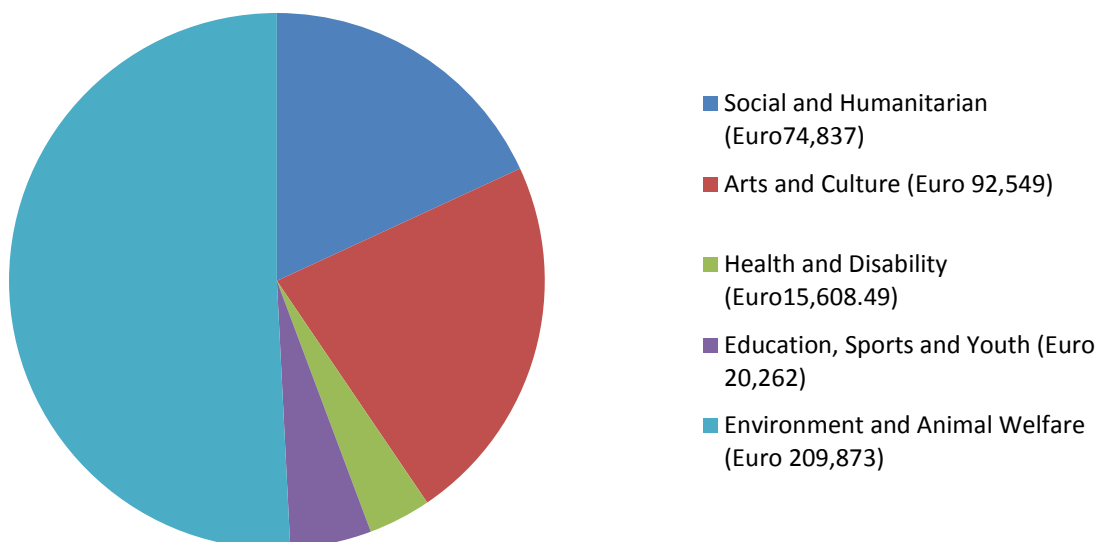


Chart 20 – Overview of Membership Fees Received for each Sectoral Organisation

**Overview of Income generated through Fund-Raising Activities for each Sectoral Organisation - Total amounting to Euro 1,756,740.46**

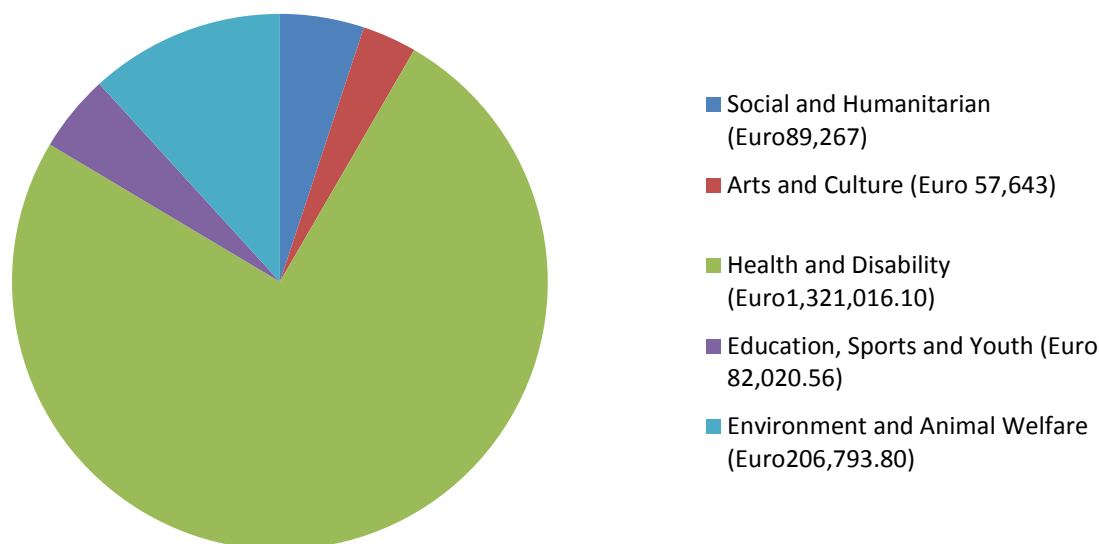


Chart 21 – Overview of Income generated through Fund-Raising Activities for each Sectoral Organisation

**Overview of Income generated through Trade/Economic Activities for each Sectoral Organisation - Total amounting to Euro 2,048,951**

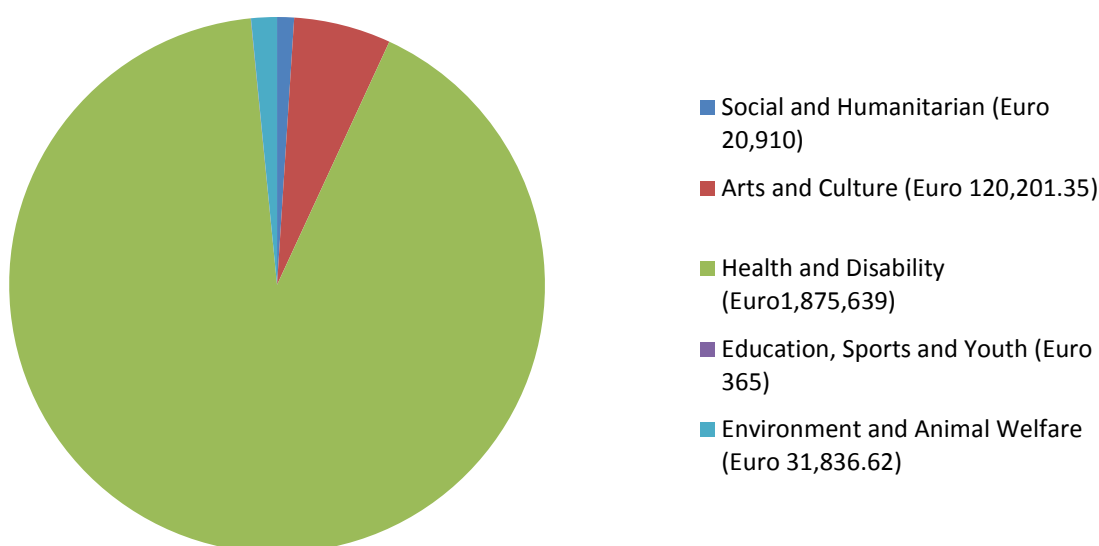


Chart 22 – Overview of Income generated through Trade/Economic Activities for each Sectoral Organisation



### Overview of Other Income for each Sectoral Organisation - Total amounting to Euro 1,076,967

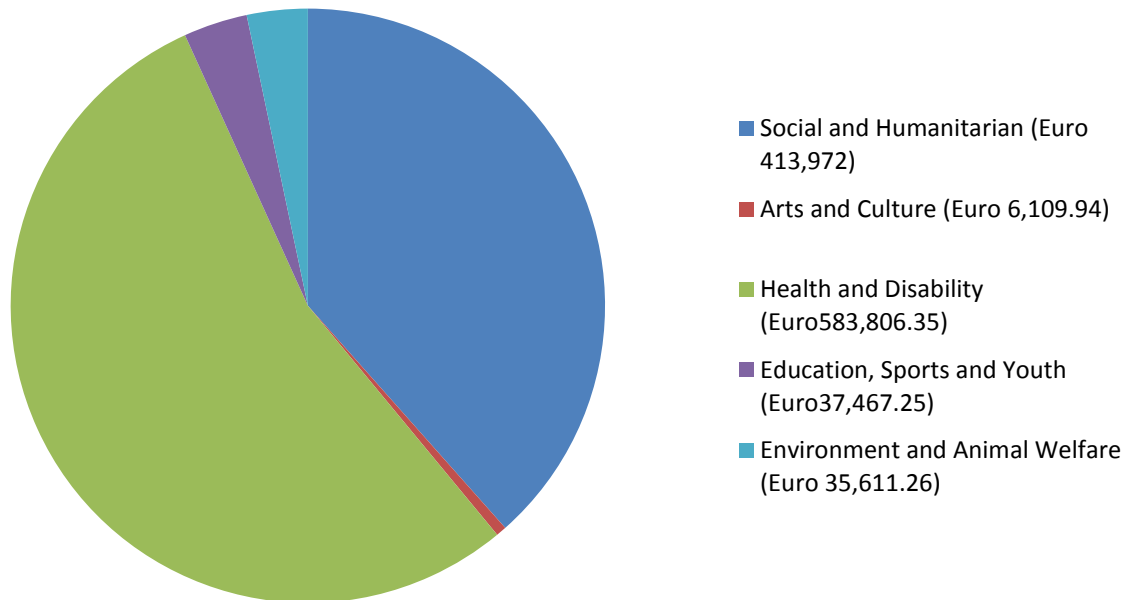


Chart 23– Overview of Other Income for each Sectoral Organisation

### Overview of Expenses for each Sectoral Organisation - Total amounting to Euro 7,515,879

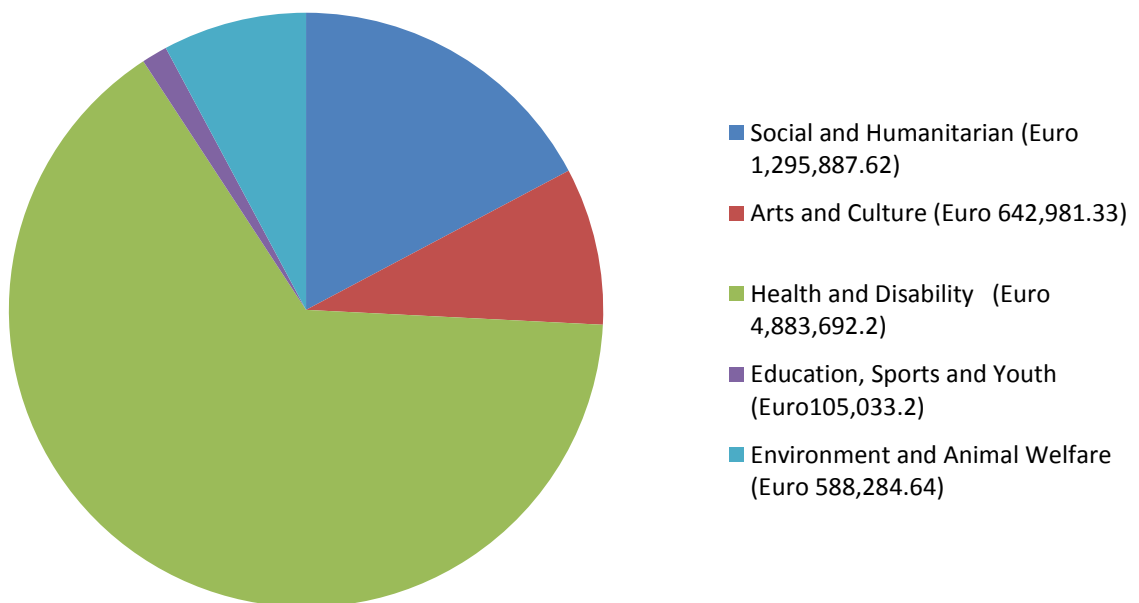


Chart 24– Overview of Expenses for each Sectoral Organisation

## Overview of Rent Expenses for each Sectoral Organisation - Total amounting to Euro 95,432

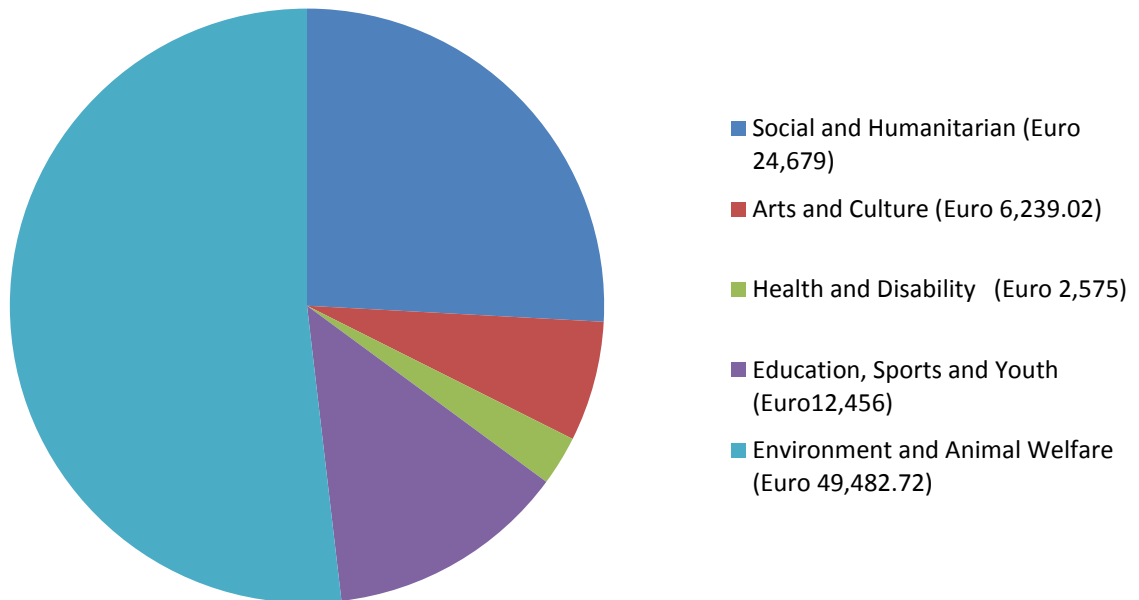


Chart 25– Overview of Rent Expenses for each Sectoral Organisation

## Overview of Utilities Expenses for each Sectoral Organisation - Total amounting to Euro 41,453

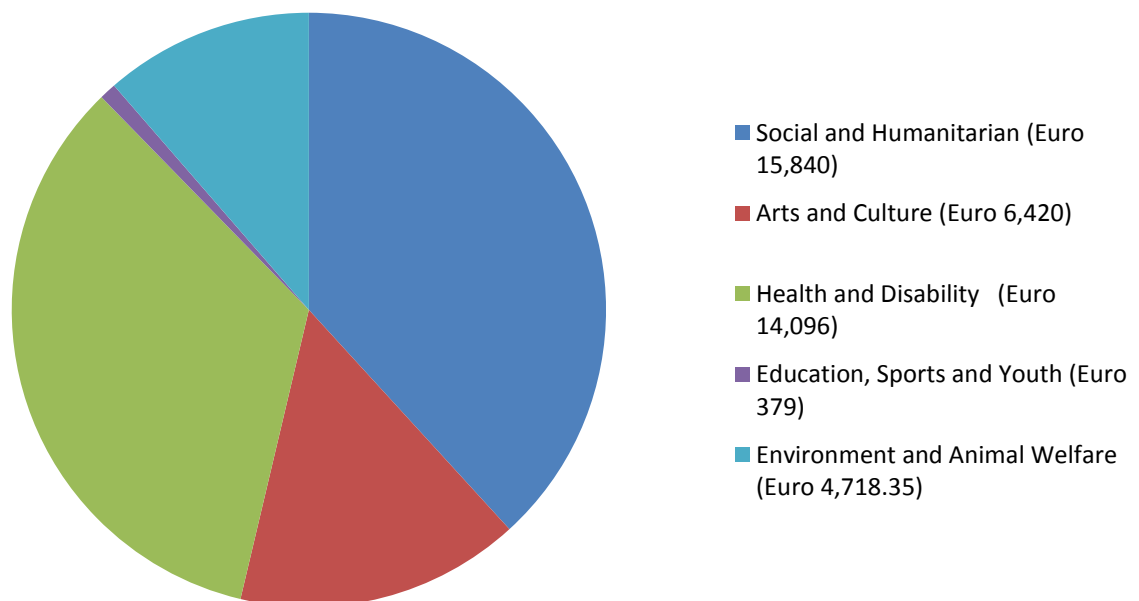


Chart 26– Overview of Utilities Expenses for each Sectoral Organisation

**Overview of Staff Costs Expenses for each Sectoral Organisation - Total amounting to Euro 3,792,585**

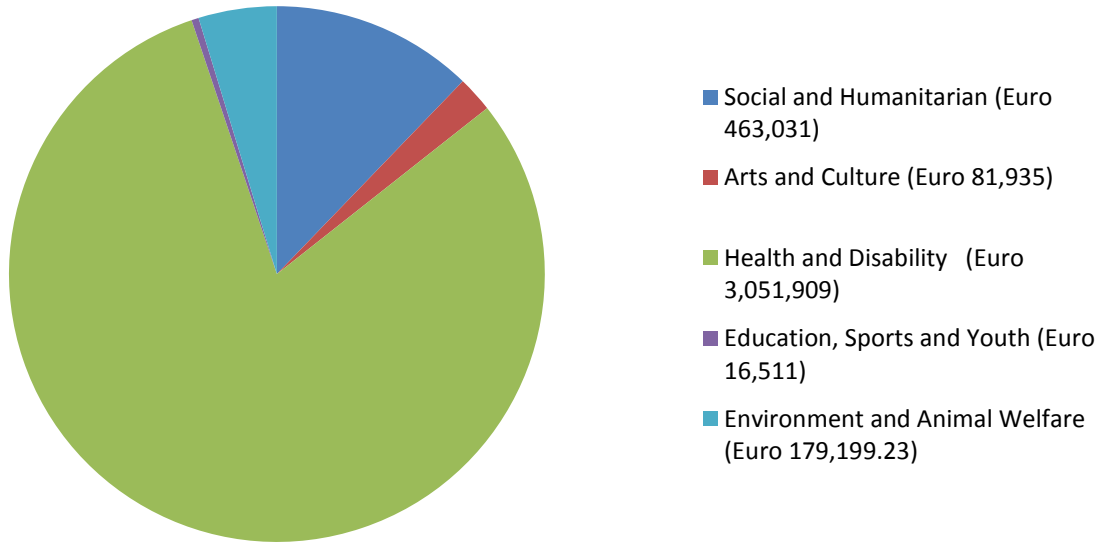


Chart 27– Overview of Staff Costs Expenses for each Sectoral Organisation

**Overview of Telecommunication Expenses for each Sectoral Organisation - Total amounting to Euro 59,873**

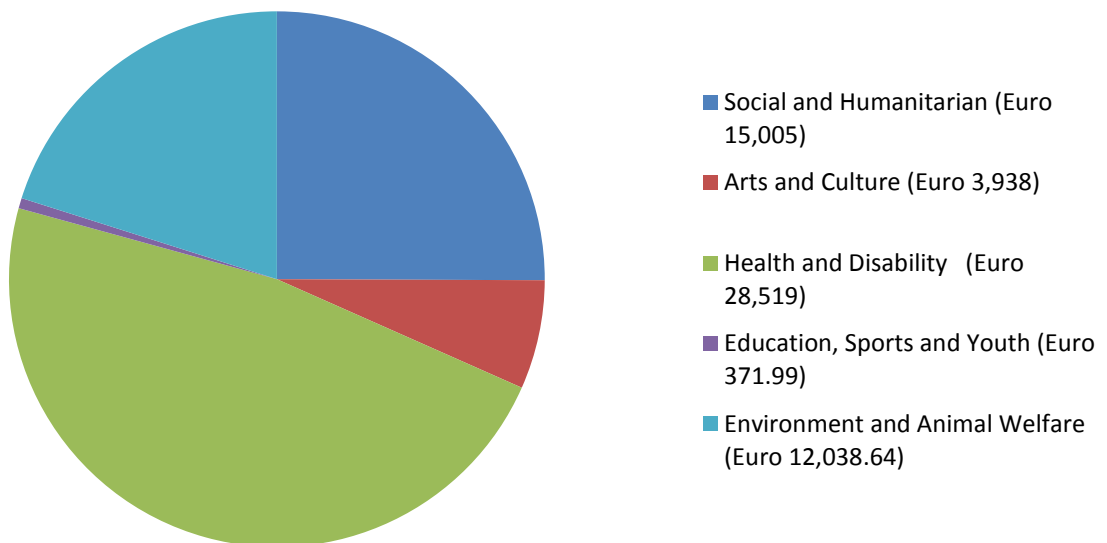


Chart 28 – Overview of Telecommunication Expenses for each Sectoral Organisation

**Overview of Professional Fees Expenses for each Sectoral Organisation - Total amounting to Euro 121,141**

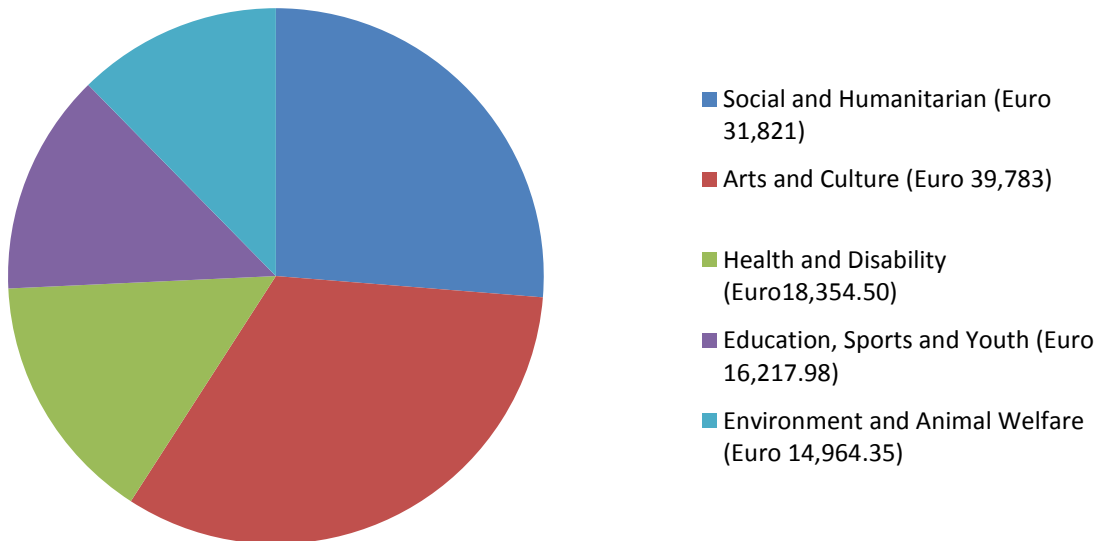


Chart 29 – Overview of Professional Fees Expenses for each Sectoral Organisation

**Overview of Other Expenses for each Sectoral Organisation - Total amounting to Euro 3,442,767.68**

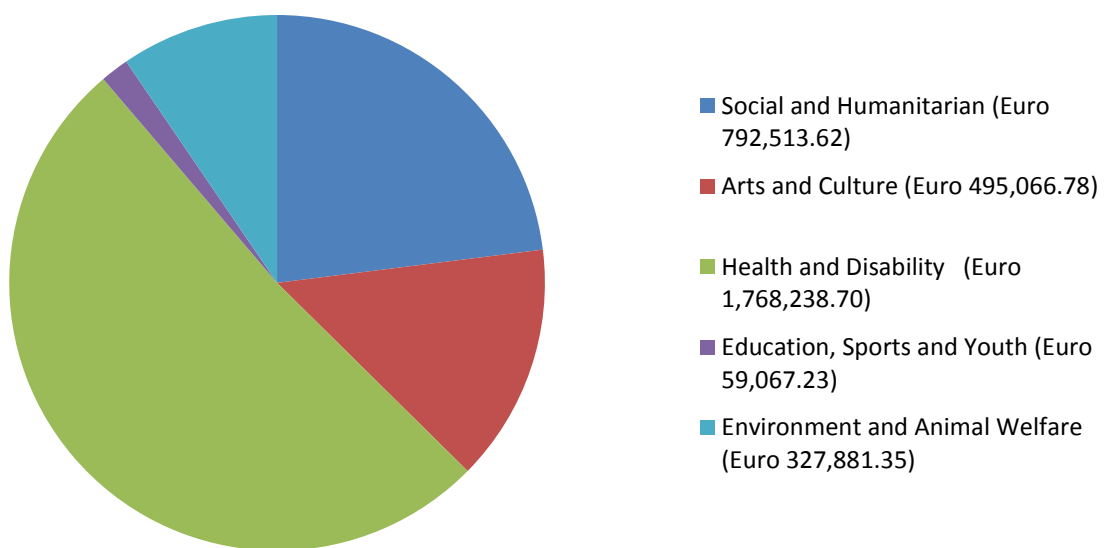


Chart 30 – Overview of Other Expenses for each Sectoral Organisation

## 4. RECOMMENDATIONS

MS Advisory Services engaged an Auditor to provide recommendations for the improvement for the collection of financial information for Voluntary Organisations. The proposed recommendations are as follows:

### 1. *Create Time-Saving Policies*

A first step towards accounting function improvement is creating accounting discipline policies for the monthly cut off of all related information, be it invoicing and/or recording of expenses incurred. Too many end of year adjustments, or waiting for late officials to comply and submit their documentation/information, can waste time and delay the completion of the financial statements. A good practice is to require that invoices, be it sales invoices or expense invoices be submitted to the treasurer by the end of each month. These policies must be reviewed often to find errors or opportunities to improve on inefficient processes. Moreover, once all information is being timely inputted, voluntary organisations should go a little step further so as to save hours of work at the end of the year by reconciling the bank accounts shortly after each end of the month or fund raising activity. Thereafter one must reconcile both the debtors for those who haven't paid and creditors for those amounts outstanding. Keeping in mind it's much easier to correct errors at an early stage.

### 2. *Collect Information Efficiently*

Financial Accounting Templates can be designed so as to boost efficiency and audit trails. The treasurer of a voluntary organisation needs a variety of information to enter both the expense side of the story and the incoming part of the story into the accounting system. One can speed up the process by collecting all of that information on specifically designed templates. These templates do list the organization's general ledger account names, as seen in the latter part of this report, so that the treasurer entering the data doesn't have to look them up each time. All one might be required to add IF the VO uses an accounting software is the nominal code. The Expense sheets should also indicate whether the invoices are to be paid by cheque, electronic transfer, cash or credit card and provide a place for the appropriate persons to approve and authorise the invoice for payment, keeping in mind this must be a dual function to deter error.

### 3. *Learning about Accounting Software*

Many organizations underuse the accounting software package they've purchased because they haven't invested enough time to learn its full functionality. If this is the case, organisations can hire trainers to review the software's basic functions with the staff concerned and teach time-saving tricks and shortcuts. Using your accounting software to its fullest potential will help organisation avoid any calculations or

financial report presentations in excel or other spreadsheet programs. Moreover when one standardizes the reports coming from the software, the efficiency level to meet the needs without modification is a time-saving factor. This will not only reduce input errors, but will also provide helpful financial information at any point during the year rather than just at month end.

#### *4. Monitor Systems Closely*

Accounting procedures and systems can become inefficient over time if they aren't monitored. Example Voluminous labour-intensive steps that could be automated, or steps that don't add value that could be eliminated. In one's efforts to review these processes and the "modus operandi" of a voluntary organisation, one may come across weak points that have gone unnoticed for a long period of time, simply due to the, "But that's how we've always done it." This might be due to resistance to change obstacle by the voluntary organisation. The appointed treasurer or finance committee should be responsible for the organization's overall financial oversight and should promptly review monthly bank statements, financial statements and accounting entries for obvious errors or unexpected amounts.

#### *5. Leverage Resources*

One must always aim to optimize the accounting resources and those of their team. Developing protocols and/or policies and procedures, and making them known of course, is a big help. This can be as simple as setting aside a block of time to enter invoices or cut cheques when one has multiple items to process, rather than taking care of them as they come in separately. If one processes items on specific days each month, there is less likelihood you'll come across staff needing urgent assistance from the accounting department that will take away from their other duties.

Another option is to partially outsource your accounting function. This is a popular alternative for non-profit organisations due to the efficiency and cost-effective platform it provides. In this role, organizations have an outside accounting firm to complete all, or a portion of, their accounting functions, even to the extent of having an outsourced internal auditor to comfort the final auditor signing off the financial statements. Considering the growing list of tasks that arise, implementing one or more of the above processes can help free up valuable time, allowing the leadership team to focus on larger projects or initiatives that directly impact the VO's mission. Dedicating time now to streamline processes and create efficient platforms will ultimately save an organisation valuable time and resources in the future.

## APPENDIX 1

<b>ANNUAL ACCOUNTS</b>
------------------------

**Name of Voluntary Organisation:** \_\_\_\_\_

**VO Number:** \_\_\_\_\_

**Year Ended:** \_\_\_\_\_

<b>Income</b>
---------------

	€
Donations received	
Interest on Fixed Deposit Accounts	
Interest on Savings Accounts	
Interest/Dividends on Investments	
Membership Fees	
Proceeds from Sale of Fixed Assets	
Rents Receivable	
Sponsorships Received	
<i>Fund Raising Activity 1 – net</i>	
<i>Fund Raising Activity 2 – net</i>	
<i>Fund Raising Activity 3 – net</i>	
<i>Fund Raising Activity 4 – net</i>	
<i>Fund Raising Activity 5 – net</i>	
<i>Fund Raising Activity 6 – net</i>	
<i>Other Income</i>	
<b>Total income</b>	<b>0</b>

<b>Expenditure</b>
--------------------

Advertising	
Annual Registration Fees	
Cleaning and Consumables	
Conferences and Training	
Insurance - Motor Vehicle	
Insurance – other	
Internet	
Licences	
Mobile Expenses	
Postages	
Professional Fees (Accountants, Lawyers etc)	
Rent	

Repairs and Maintenance – Equipment	
Repairs and Maintenance - Motor Vehicle	
Repairs and Maintenance - Office / Buildings	
Salaries	
Stationery and Printing	
Subscriptions	
Telephone	
Travelling – Foreign	
Travelling – Local	
Wages	
Water and Electricity	
Website Expenses	
<i>Expense 1</i>	
<i>Expense 2</i>	
<i>Other Expences</i>	

<b>Total expenditure</b>	0
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Excess of Income over Expenditure	0
Excess of Expenditure over Income	0

<b>Funds Movement</b>
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	At the beginning of the year	Movements for year	At end of year
	€	€	€
Cash in hand/petty cash			
Current accounts			
Savings accounts			
Fixed Deposit accounts			
Malta Government Stocks			
Shares – Local			
Other local investments			
Foreign investments			
	0	0	0



The accounts have been approved by the members  
at the Annual General Meeting held on:

\_\_\_\_\_

\_\_\_\_\_

**Signature of Administrator**

\_\_\_\_\_

**Signature of Administrator**

\_\_\_\_\_

**Name of Administrator**

\_\_\_\_\_

**Name of Administrator**

**Date:** \_\_\_\_\_