



E.U.C. Sitio de Calahonda

PRESIDENT'S REPORT 2022

As every year, I could not write this report without thanking all the directors and EUC staff for their good work in the daily duties carried out by our entity, without their support and effort it would be impossible to carry out each and every one of the tasks that are carried out in our urbanisation throughout the year.

During the year 2022, all the maintenance tasks have been carried out, cleaning streets, gardens, green areas, etc., as well as a multitude of works in the conservation of manholes, fences, pavements, and a long etcetera. Likewise, the office has attended many calls and incidents that have occurred in our area, always trying to provide service to all our residents.

Everyone knows that they can consult all the information they want on our website, as well as on social networks, where we try to have the maximum presence and give all the information we deem convenient, to keep you informed. In this regard, this year we are going to renew our website to adapt it to new technologies, make it more intuitive and accessible. However, we must remind you that we do not deal with incidents registered on social networks due to their anonymous nature, so if you need to communicate or consult something, you must do so through the office, or by email.

In this report I will briefly inform about the most relevant issues that have occurred during the year 2022, as they will be able to be commented in more detail at the assembly, and any doubts that you may have will be clarified.

MIJAS TOWN HALL.

Everyone knows that we are permanently demanding that Mijas Town Hall provide us with the services that we should have, which are none other than those they provide in other areas of the municipality, such as street cleaning, maintenance of parks and public areas, etc. Unfortunately, this situation has not changed much since last year.

As was informed at the last annual meeting, the Town Hall had just started a new cleaning service that included cleaning in urbanisations. After several meetings with the cleaning councillor and the awarded company, it was determined that they would send a sweeper 3 times a month and a monthly spray-cleaning. Therefore, several cleaning routes were designed so that all our streets would be cleaned at least once a month and at least the areas that were most in need would be washed down once a month. Likewise, we asked them to coordinate these works with our cleaning service to make it more efficient. After several months of waiting and many complaints, I regret to say that the sweeper has come very rarely, the spray-cleaning lorry has only come once and they never coordinated with us in order to do the service adequately. All this has been transmitted to them and we are in the phase of finding a way to see the impact on the street cleaning in our urbanisation, which at present is absolutely deficient on the part of the Town Hall.

In the same document as the new cleaning service, the waste collection was also awarded, and this has been a total fiasco, not only did they change all the containers we had for



others used ones from another town in Andalusia and which were in a deplorable condition, but they are not cleaned and they are breaking very quickly, so many of them no longer have a lid, are missing the pedal, etc. In this regard, we have received many complaints at the office and we have transferred them to the Town Hall, and they always reply saying that they are working on it, that the new containers are about to arrive, although they do not have a date for said delivery. On the other hand, when changing the type of container and lorry, we have had to change some locations to adapt the collection.

Insistently, we have told you that the rubbish collection service is a service for which we pay, and more than in urban centre areas, so do not hesitate to take your complaints to the Town Hall, because you are paying for it.

With reference to the streams, last year the three streams that cross Sitio de Calahonda were properly cleaned by the Town Hall, and we hope that this year they will do the same, although we are still waiting for them to give us a date to do so. Said works will be done (possibly) during the spring, where the growth of the canes is not as fast as in the winter.

On occasions, you may see the basic income program staff cleaning our streets. We have asked them many times to coordinate with us to make the cleaning more effective, but they do not notify us and they clean without criteria and without order, so there are streets where they never go and/or sometimes they clean what we already cleaned the day before. We will continue to insist that they coordinate with our cleaning service.

As for the asphalt, this year 2023 some sections that were very dangerous have been carried out. Sections of calle José de Orbaneja, Avda España (down to the roundabout), end of Calle Jaen, Calle Julian Lozano, Calle Cadiz, and some small side streets off Calle Malaga. Supposedly the rest of the streets and sections will be executed in future years since they are included in the municipal budgets. The amount for Calahonda is 800,000 euros in 4 years, and this year, approximately 230,000 euros will be spent We will continue to insist on the need to pave all our streets.

In this regard, we have a great problem in calle Las Postas by Calahonda Beach that we all know is in an absolutely disgraceful and dangerous state. This area corresponds to the Ministry of Public Works and we have asked very insistently about the need to repair it, both to the Ministry and to the Town Hall, without any response to date. We will continue to insist and we do not rule out that if it is not repaired, we will have to file a lawsuit for which we will request authorisation from the Assembly.

We continue to insistently request access to the beach through the stream in the same area, and we do not get a response. They insist that it corresponds to the Southern Hydrographic Confederation and that that's why they can't do anything, however we can all see how they have created accesses in other similar streams of the municipality.

With respect to security, last year we already informed about the possibility of putting license plate recognition cameras to give more security to our streets. To this day we are still waiting for the Town Hall to give us permission to install them. This project is on halt in the infrastructure department, because they are requesting a very rigorous project to give us the building license.

Speed on our streets continues to be a recurring problem, as you know, the powers in this regard correspond to the Local Police, and although we put up some informative radars



that we rotate throughout different streets, we continue to see how many drivers greatly exceed the speed limit. Periodically we ask the local police for more presence on the streets and to place radars to try to get drivers to adjust the speed to the law.

On the other hand, a few years ago, we requested the possibility of burying Endesa's airlines, we even contacted the person responsible for them, to this day we still have no response in this regard, but we insist that it can be dangerous to have this type of lines in urban areas. We will continue to insist.

Finally this year, one of the plots in the worst condition of Avda de España has been developed, a sports club has been built that I imagine you will have noticed. Soon they will start building the apartments. We think that all these projects will create parking problems in the area. The owners of the sports club have sent us a parking proposal that will be presented to the Assembly.

Regarding garden rubbish, the price of the collection service keeps rising, on one side due to the increase in the costs of petrol, inflation, etc. and on the other side, the extra cost they add on if the rubbish has plastic bags or other non-vegetable waste. For this reason, we want to ask you to only deposit garden waste, in the points enabled for it, and to inform your gardeners so that they never deposit garden rubbish in bags or sacks, as the price of the collection service goes up considerably. For some years now we have been reducing the number of authorised points for throwing away garden rubbish, and we will continue in this line since it allows us to control the waste better and therefore make the collection cheaper, at the same time the Town Hall doesn't agree with having containers in the streets for this purpose.

TREASURY.

The financial situation during the year has been very satisfactory for the EUC, we have managed to collect 100% of the budget, thanks to the collection of the current year's debts, 94% of the quotas and what was collected from previous years. Thanks to this, we have been able to undertake certain investments that allow us to reduce current costs in the future and also allow us to maintain a healthy situation in the event of any economic uncertainty.

On the other hand, regarding the debtors, although they continue to be high, we are carrying out the necessary actions. This year we have initiated several proceedings by enforced recovery, thanks to the consensus reached with Mijas Town Hall.

The auditors, as every year, have reviewed our accounts resulting in a favourable report. The management of the entity is carried out efficiently, having been able to manage the high inflation in recent times, without the need to significantly increase the budgets. In fact, our proposed budget for 2023, even if it increases by 2.68% It is 12% lower than that of 2015.

Nor have the effects of the pandemic had a significant impact on our accounts, for which we are very grateful for the support of the owners in paying the fees.



ENVIRONMENT.

As everyone knows, in Calahonda, there are around 600,000 m² of green areas, and fortunately they are in perfect condition, we can enjoy their grove of trees and take some beautiful walks through nature a few meters from our houses. Every year, the Town Hall obliges us to carry out an annual self-protection plan, which we prepare during the spring months, however, there are many pruning and felling jobs (always authorised by the Town Hall) that are carried out in order to keep the trees in perfect condition. A clear example is the more than 200 palm trees that we clean annually in our streets and green areas. The pines are also treated against the procession caterpillar that can be very dangerous for us and our pets. I want to remind you that the treatment of pines in private areas is mandatory, if the treatment is not general, the caterpillars move from one pine to another and the treatment is not effective. This year, as a novelty, they have not allowed us to fumigate the pines closest to the houses, so we have had to treat them in a different way (injecting the trunk), and this has made the service a bit more expensive, although we appreciate that it is much more beneficial both for the environment (bees) and for us.

We continue to have many problems with wild boars, they run free through our urbanisation and destroy garden areas. In no case should you feed them, because they get used to it and ask for food again, they are wild animals and can be very dangerous. Although we repeatedly request the Town Hall to help us, they do nothing to help us minimize the population of these animals in our urbanisation.

SECURITY

The security service in Calahonda continues to work efficiently, in fact we continue to have the lowest crime rates in the area, all thanks to the excellent work of the security guards, who not only carry out preventive work but also carry out duties of collaboration and help towards the owners of the urbanisation, being very numerous the interventions that they carry out during their service. Although security is our biggest item on the budget, we must be aware that an urbanisation as large as ours, and with such a significant number of homes, requires more personnel. However, we must be realistic and efficient when managing our budget, reaching a reasonable balance between the cost used and the service received for it. In this way, it is a matter of maintaining permanent control and review of the action processes to maintain a high standard.

César Contreras.
Presidente EUC. Sitio de Calahonda.

To the members of
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Marbella, 3rd February 2023

REPORT ON AGREED-UPON PROCEDURES

Ladies and Gentlemen,

By contrast with what happens in other countries, the Instituto de Contabilidad y Auditoría de Cuentas de España (the Spanish Accounting and Auditing Institute) does not permit the use of the term "audit" when referring to the work performed by an Auditor on the financial statements of Conservation Entities (E.U.C.), as this does not have a financial information standards framework.

Despite the above, we have performed the procedures agreed upon in the engagement letter dated 16th January 2023 and consisting of a series of checks on the attached Financial Statements at 31 December 2022 which, although they may not be considered to be an audit, do correspond to internationally generally accepted audit procedures. Our work was carried out in accordance with the professional guidelines issued by the *Instituto de Censores Jurados de Cuentas* in respect of agreed-upon procedures.

Purpose and scope

The following are the procedures agreed upon with the E.U.C. Sitio de Calahonda:

1. We have examined the Entity's minutes book so as to verify that this includes the signed minutes for the latest Annual General Meeting and of the Committee's meetings and that the decisions of an economic nature approved in the Meeting have been carried out. We also verified that bad debt balances are individually approved by the Meeting and that the necessary powers have been approved for taking legal action against delinquent debtors.
2. We have checked that the entity fees charged during the year were calculated on the basis of the coefficient set out in the Entity's statutes and the budget approved in the Annual General Meeting for the year in progress. We also checked the correct calculation of interest applied in accordance with what is stipulated in the entity's statutes and approved by the General Meeting. These checks were carried out using substantive audit tests.

3. We checked that the bank balances were reconciled with the accounts at the year-end. Using substantive audit tests we also compared the movements in the bank statements with the accounts so as to check that these correctly reflect the movements in the bank accounts.
4. Using substantive audit tests we verified that the expenses are backed up by supporting documentation, with the quality of the latter being analysed to determine whether the document is an invoice or a receipt, whether it is acceptable for tax purposes (with tax details and VAT) as applicable.
5. Using substantive audit tests we checked that the total for personnel expenses during the year coincides with the annual payroll summary and with the amounts effectively paid over.

Using substantive audit tests we checked that the payroll summaries coincided with the accounts in all material aspects. We also checked:

- That the payslip was signed where payment was made in cash or by bearer cheque.
 - That the amounts on the payslips coincide with the payroll summary and that the calculations and totals are correct.
6. We checked that the movements (debits and credits) on the suppliers and creditors accounts are correct. We also analysed the composition of the balances with the main suppliers and creditors, analysing the component items of the balances with their corresponding support documentation.
 7. We examined the expenses for the year and the payments made in the following year so as to determine whether the provisions made are adequate and complete, such that all corresponding expenses have been recorded in the year and that there are no expenses or liabilities omitted from the Entity's financial statements.
 8. We verified that the part of insurance premium expense corresponding to the following year has been accounted for as a prepayment and not as an expense for the year.

Results and incidents

The result of our work was satisfactory in all of the above-mentioned tests except for the following:

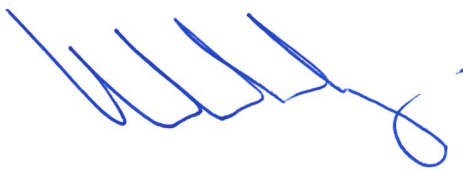
In relation to procedure number 7 agreed with the Entity and as indicated in note 4 of the attached Financial Statements, the Entity has been accrued in the previous year the amount of euros 30,548.70 as of December 31, 2022, for the dismissal of 2 employees from the civil works department. At the date of this report, there has been no agreement between the parties, with the trials set for the year 2023. The Entity is awaiting the outcome of both legal processes.

Taking into account the result and incidents of the procedures performed, nothing has come to our attention that would lead us to believe that the attached Financial Statements do not show, in all material aspects, a true and fair view of the financial situation of the E.U.C. Sitio de Calahonda at 31 December 2022 and of the results of its operations in accordance with internationally generally accepted accounting principles and standards as described in note 1 of the aforementioned financial statements.

Statement on the restriction of the use of the report

This report has been drawn up for the purpose referred to above and exclusively for use by the Entity and, therefore, may not be used for any other purpose or distributed to third parties.

FAY & CO. Auditores, S.L.



Bernard Fay Viota
Partner

Translation of reports and financial statements originally issued in Spanish.
In the event of a discrepancy, the Spanish-language version prevails.

INSTITUTO DE CENSORES
JURADOS DE CUENTAS
DE ESPAÑA

FAY & CO. AUDITORES,
S.L.

2023 Núm.11/23/00066

Informe sobre trabajos distintos
a la auditoría de cuentas

E. U. C. SITIO DE CALAHONDA

Balance sheet as at 31 December 2022

ASSETS	Notes	Euros 31.12.2022	Euros 31.12.2021
Provisions of funds		2,813.80	2,813.80
Owners - debtor balances	(2)	407,431.63	415,614.05
Debts previous years		335,741.57	333,344.34
Debts current year		71,690.06	82,269.71
Salaries paid in advance		(241.38)	(0.36)
Other debtors		-	70.60
Cash and banks		346,950.79	256,636.50
Cash		849.91	549.91
Owners Cash		7,423.82	14,530.32
Banks "Current accounts"		335,445.21	238,699.42
Banks "deposits"		3,231.85	2,856.85
Prepaid expenses		6,555.83	6,555.83
Total Assets		763,510.67	681,690.42
LIABILITIES			
Short term creditors		150,675.24	177,304.60
Suppliers		6,549.88	12,491.56
Creditors		68,407.15	86,058.14
Salaries payable		-	1,539.97
Items pending application		(6.24)	(6.24)
Severance pay accrual	(4)	30,548.70	42,120.00
Owners – credit balances	(2)	28,762.26	15,919.43
Tax Authorities Payable		6,578.17	8,739.26
Social Security Payable		6,534.96	7,142.12
Short term deposits received		3,300.36	3,300.36
Total Liabilities		150,675.24	177,304.60
E. U. C. FUND			
Fund at the beginning of the year		504,385.82	552,727.57
Surplus / (Deficit) for the year		108,449.61	(48,341.75)
Total E. U. C. Fund		612,835.43	504,385.82
Total Liabilities and E. U. C. Fund		763,510.67	681,690.42

E. U. C. SITIO DE CALAHONDA

Income and Expenditure account for the year ended 31 December 2022

	Notes	Euros 31.12.2022	Euros 31.12.2021
INCOME			
Owners' fees		1,057,399.68	1,154,315.60
Ordinary fees		1,046,000.92	1,140,500.51
Extra charge fees		11,398.76	13,815.09
Other income	(3)	36,689.29	1,800.01
Total Income		1,094,088.97	1,156,115.61
EXPENSES			
Repairs and maintenance		321,345.65	545,959.26
Personnel costs	(4)	190,288.77	373,027.60
Gardens		19,143.08	14,125.91
Improvements		-	30,816.77
Roads		13,682.02	22,609.47
Vehicles		4,983.78	9,921.73
Fire prevention		7,267.25	3,541.66
Garden rubbish collection		82,732.98	87,912.00
Roads cleaning		1,296.73	2,116.40
Others		1,951.04	1,887.72
Professional fees	(5)	75,046.65	83,552.78
Security service		445,023.48	432,385.14
Supplies	(6)	20,372.27	21,329.88
Insurance		10,793.96	12,382.33
Administration		78,777.24	76,911.84
Personnel costs	(4)	72,870.81	71,189.00
Office expenses		5,906.43	5,722.84
Other expenses		34,280.11	31,936.13
Equipment		7,260.00	1,774.35
Directors' fees		15,000.00	15,000.00
General expenses		6,235.37	4,926.59
Contingences		4,978.56	838.38
Reserve Fund		-	7,861.49
Bad Debt Quota Adjustment		806.18	1,535.32
Total Expenses		985,639.36	1,204,457.36
Surplus/ (Deficit) for the year		108,449.61	(48,341.75)

E. U. C. SITIO DE CALAHONDA

Notes to the Financial Statements

1. ACCOUNTING PRINCIPLES

The financial statements of the entity have been prepared in accordance with established entities accounting practice, by which:

The accounting treatment of assets acquired by entities differs from the business accounting practice which would require them to be capitalised as fixed assets and depreciated over their useful lives. EUC can not own property, and the concept of spreading cost of acquisition over future years is inappropriate in entity accounting which requires close comparison of costs and funding. Assets are therefore treated as expenses in the year they are acquired.

No provision is made against owners' balances in respect of doubtful debts. Exceptionally, uncollectible debts would be charged against the entity fund.

Income from quotas consists of the quotas notified to owners in respect of the financial year irrespective of the date of collection; uncollected quotas at the year-end being shown in the annual accounts as debtors. Similarly, expenditure is that incurred in the financial year, expenditures remaining unpaid at the year-end being included in the financial statements as liabilities.

2. OWNERS

The movements on owners' balances during the year were as follows:

	Euros
Owners – debtor balances at 31.12.2021	415,614.05
Add: Quotas and interests 2022	1,057,399.68
Less: Collections 2022	(1,065,582.10)
Owners – debtor balances at 31.12.2022	407,431.63
Owners – credit balances at 31.12.2022	(28,762.26)
Owners – net balance	378,669.37

E. U. C. SITIO DE CALAHONDA

Notes to the Financial Statements

3. OTHER INCOME

This item is made up as follows:

	Euros
Backhoe sale	34,500.00
Nursery Park income	1,800.00
Others	389.29
Total	36,689.29

4. PERSONNEL COSTS

This balance is made up as follows:

	Euros
Repairs and maintenance	190,288.77
Salaries	141,068.09
Compensations paid (1)	2,012.70
Social Security	45,983.81
Others	1,224.17
Administration	72,870.81
Salaries	55,320.36
Social Security	17,450.00
Others	100.45
Total	263,159.58

- (1) On December 3rd, 2021, the dismissal for objective reasons of three employees from the civil works department was reported, with effect from December 31, 2021. On October 24, 2022, the Entity reached an agreement with one of the dismissed employees for a total amount of euros 31,386.00, the Entity booked in prior year an accrual expense of euros 29,373.30 for this concept. The difference in the accrual of euros 2,012.70 has been booking in the year 2022.

Severance pay accrual:

As of the date of preparation of these financial statements, the Entity has not reached an agreement with the 2 remaining employees, being the judgments set for the financial year 2023. The amount accrued by the Entity in the prior year for said contingency amounts to euros 30,548.70 as of December 31, 2022.

E. U. C. SITIO DE CALAHONDA

Notes to the Financial Statements

5. PROFESSIONAL FEES

This item is made up as follows:

	Euros
Technical architect / Topographer	14,520.00
Legal advice, lawsuits for doubtful debtors and other legal costs	27,866.81
Auditor	4,872.50
Agency	4,775.35
Administration "SP y Gestión 20, S.L."	22,022.00
Others	989.99
Total	75,046.65

6. SUPPLIES

This balance is made up as follows:

	Euros
Water consumption	4,443.96
Fuel consumption	12,017.62
Electricity	3,910.69
Total	20,372.27

budget control 2022

	Busget	expense	difference	% expense
I.- Maintenance expenses				
1.1. Operative services personel	191.000,00	190.288,77	711,23	99,63%
1.2. Gardens	15.500,00	19.143,08	-3.643,08	123,50%
1.3. Improvements	0,00	0,00	0,00	0,00%
1.4. Roads	14.500,00	13.682,02	817,98	94,36%
1.5. Vehicles	4.000,00	4.983,78	-983,78	124,59%
1.6. Fire precaution	12.500,00	7.267,25	5.232,75	58,14%
1.7. Garden rubbish collect.	82.000,00	82.732,98	-732,98	100,89%
1.8. Cleaning of streets	2.000,00	1.296,73	703,27	64,84%
1.9. Others	2.000,00	1.951,04	48,96	97,55%
TOTAL I	323.500,00	321.345,65	2.154,35	168,24%
II.- Profesional services				
TOTAL II	74.000,00	75.046,65	-1.046,65	101,41%
III.- Security service				
3.1 Securitty service	445.000,00	445.023,48	-23,48	100,01%
3.2 Instal. Vehicles control camer	39.500,00	0,00	39.500,00	0,00%
TOTAL III	484.500,00	445.023,48	39.476,52	91,85%
IV.- Insurance				
TOTAL IV	10.500,00	10.793,96	-293,96	102,80%
V.- Electric, water, petrol consumption				
5.1. Electricity consumption	2.300,00	3.910,69	-1.610,69	170,03%
5.1. Water consumption	7.500,00	4.443,96	3.056,04	59,25%
5.2. Petrol consumption	7.500,00	12.017,62	-4.517,62	160,23%
TOTAL V	17.300,00	20.372,27	-3.072,27	117,76%
VI.- Administration office				
6.1. Personel cost	74.000,00	72.870,81	1.129,19	98,47%
6.2. Office expenses	5.700,00	5.906,43	-206,43	103,62%
TOTAL VI	79.700,00	78.777,24	922,76	98,84%
VII.- Other expenses				
7.1. Capital goods	4.000,00	7.260,00	-3.260,00	181,50%
7.2. Directors' fees	15.000,00	15.000,00	0,00	100,00%
7.3. General expenses	4.500,00	6.235,37	-1.735,37	138,56%
7.4. Conting./Emergencies	3.000,00	0,00	3.000,00	0,00%
7.5. Reserve fund	30.000,00	5.784,74	24.215,26	19,28%
TOTAL VII	56.500,00	34.280,11	22.219,89	60,67%
Total euros	1.046.000,00	985.639,36	60.360,64	94,23%

BUDGET 2023
EUC SITIO DE CALAHONDA

	2023	2022	Variacion	expen. 22
I.- Maintenance expenses				
1.1. Operative services personel	197.800,00	191.000,00	3,56%	190.288,77
1.2. Gardens	18.700,00	15.500,00	20,65%	19.143,08
1.3. Improvements	0,00	0,00	0,00%	0,00
1.4. Roads	16.000,00	14.500,00	10,34%	13.682,02
1.5. Vehicles	5.400,00	4.000,00	35,00%	4.983,78
1.6. Fire precaution	10.000,00	12.500,00	-20,00%	7.267,25
1.7. Garden rubbish collect.	86.000,00	82.000,00	4,88%	82.732,98
1.8. Cleaning of streets	2.000,00	2.000,00	0,00%	1.296,73
1.9. Others	2.000,00	2.000,00	0,00%	1.951,04
TOTAL I	337.900,00	323.500,00	4,45%	321.345,65
II.- Profesional services				
TOTAL II	77.000,00	74.000,00	4,05%	75.046,65
III.- Security service				
3.1 Security service	475.000,00	445.000,00	6,74%	445.023,48
3.2 Security Gate	5.200,00	39.500,00		0,00
TOTAL III	480.200,00	484.500,00	-0,89%	445.023,48
IV.- Insurance				
TOTAL IV	11.200,00	10.500,00	6,67%	10.793,96
V.- Electric, water, petrol consumption				
5.1. Electricity consumption	4.000,00	2.300,00	73,91%	3.910,69
5.1. Water consumption	3.500,00	7.500,00	-53,33%	4.443,96
5.2. Petrol consumption	11.000,00	7.500,00	46,67%	12.017,62
TOTAL V	18.500,00	17.300,00	6,94%	20.372,27
VI.- Administration office				
6.1. Personel cost	72.500,00	74.000,00	-2,03%	72.870,81
6.2. Office expenses	5.700,00	5.700,00	0,00%	5.906,43
TOTAL VI	78.200,00	79.700,00	-1,88%	78.777,24
VII.- Other expenses				
7.1. Capital goods	20.000,00	4.000,00	400,00%	7.260,00
7.2. Directors' fees	15.000,00	15.000,00	0,00%	15.000,00
7.3. General expenses	6.000,00	4.500,00	33,33%	6.235,37
7.4. Conting./Emergencies	0,00	3.000,00	-100,00%	0,00
7.5. Reserve fund	30.000,00	30.000,00	0,00%	5.784,74
TOTAL VII	71.000,00	56.500,00	25,66%	34.280,11
Total euros	1.074.000,00	1.046.000,00	2,68%	985.639,36

537.000,00 €
50% Ppto = ----- = 0,3255€/pto.
1.650.108,94

537.000,00 €
50% Ppto = ----- = 78,77 €/ud.
6817