

**BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED**  
**基督教巴拿巴愛心服務團有限公司**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 HK\$	2022 HK\$ (restated)
<b>Income</b>			
Social Welfare Department (“SWD”)’s subventions			
- Regular subventions		8,261,346	8,127,002
- Block grant		121,000	122,000
- Other non-routine subventions		290,402	40,000
Lodging and meals fee income		1,195,904	1,145,569
Other subventions			
- Beat Drugs Fund Association projects	3	2,096,720	6,553,816
- V-up volunteers level up network		613,758	204,499
- Educational program for rehabilitating young drug abusers		83,732	--
General donation income		329,714	464,463
Life tree training and caring escort service			
- Fund-raising income		11,012	988,970
- Service fee income		113,170	122,582
Bank interest income		32,508	4,932
Income from feed-in tariff scheme		30,602	--
Transport Department subsidy		30,000	--
Employment Support Scheme subsidy		24,000	--
Staff meals income		20,312	22,592
Plant 360 programme fund-raising income		17,401	--
Sundry income		49,993	407,217
		<u>13,321,574</u>	<u>18,203,642</u>
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<b>Expenditure</b>			
Personal emoluments		( 7,318,285 )	( 7,953,380 )
Utilities		( 209,747 )	( 214,453 )
Food		( 354,496 )	( 369,497 )
Administrative expenses		( 206,894 )	( 151,459 )
Stores and equipment		( 59,872 )	( 76,625 )
Repairs and maintenance		( 93,893 )	( 103,969 )
Programme expenses		( 402,487 )	( 339,279 )
Transportation and travelling		( 84,586 )	( 119,120 )
Insurance		( 164,630 )	( 174,008 )
Miscellaneous		( 129,250 )	( 355,783 )
Rent and rates		( 502,688 )	( 551,146 )
Block grant expenses		( 258,852 )	( 115,094 )
SWD’s other non-routine subventions expenses		( 336,515 )	( 22,910 )
Other subventions expenses			
- Beat Drugs Fund Association projects	4	( 1,893,402 )	( 1,602,316 )
- V-up volunteers level up network		( 343,483 )	( 583,831 )
- Educational program for rehabilitating young drug abusers		( 79,100 )	--
- Hong Kong Jockey Club Solar Care Programme		( 23,018 )	--
Life tree training and caring escort service expenses		( 408,218 )	( 405,596 )
Depreciation		( 1,157,471 )	( 33,700 )
Exchange loss		( 3,122 )	--
		<u>( 14,030,009 )</u>	<u>( 13,172,166 )</u>
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**STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 HK\$	2022 HK\$ (restated)
(Deficit)/surplus before tax	5 (	708,435 )	5,031,476
Income tax expense	7	—	—
(Deficit)/surplus for the year	(	708,435 )	5,031,476
Other comprehensive surplus for the year		—	—
Total comprehensive (deficit)/surplus for the year		<u>(708,435)</u>	<u>5,031,476</u>

The accompanying notes including accounting policies form an integral part of, and should be read in conjunction with, these financial statements.