

**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 2024**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
<b>Income</b>			
Social Welfare Department (“SWD”)’s subventions			
- Regular subventions		8,623,606	8,261,346
- Block grant		125,000	121,000
- Other non-routine subventions		28,999	290,402
Lodging and meals fee income		1,321,823	1,195,904
Other subventions			
- Beat Drugs Fund Association projects	3	1,288,842	2,096,720
- V-up volunteers level up network		359,998	613,758
- Educational program for rehabilitating young drug abusers		366,327	83,732
General donation income		307,480	329,714
Life tree training and caring escort service			
- Fund-raising income		19,816	11,012
- Service fee income		124,458	113,170
Bank interest income		148,683	32,508
Income from feed-in tariff scheme		69,085	30,602
Ng Teng Fong Charitable Foundation allocation		51,400	--
Transport Department subsidy		--	30,000
Employment Support Scheme subsidy		--	24,000
Staff meals income		15,336	20,312
Plant 360 programme fund-raising income		25,000	17,401
Sundry income		84,853	49,993
		<u>12,960,706</u>	<u>13,321,574</u>
<b>Expenditure</b>			
Personal emoluments		( 7,047,214 )	( 7,318,285 )
Utilities		( 247,147 )	( 209,747 )
Food		( 372,181 )	( 354,496 )
Administrative expenses		( 239,218 )	( 206,894 )
Stores and equipment		( 261,308 )	( 59,872 )
Repairs and maintenance		( 323,390 )	( 93,893 )
Programme expenses		( 502,431 )	( 402,487 )
Transportation and travelling		( 70,837 )	( 84,586 )
Insurance		( 140,794 )	( 164,630 )
Miscellaneous		( 70,948 )	( 129,250 )
Rent and rates		( 527,260 )	( 502,688 )
Block grant expenses		( 130,597 )	( 258,852 )
SWD’s other non-routine subventions expenses		--	( 336,515 )
Other subventions expenses			
- Beat Drugs Fund Association projects	4	( 1,772,837 )	( 1,893,402 )
- V-up volunteers level up network		--	( 343,483 )
- Educational program for rehabilitating young drug abusers		( 278,261 )	( 79,100 )
- Hong Kong Jockey Club Solar Care Programme		( 34,965 )	( 23,018 )
Life tree training and caring escort service expenses		( 410,566 )	( 408,218 )
Ng Teng Fong Charitable Foundation allocation expenses		( 1,400 )	--
Plant 360 programme expenses		( 11,295 )	--
Depreciation		( 1,157,471 )	( 1,157,471 )
Exchange loss		--	( 3,122 )
		<u>( 13,600,120 )</u>	<u>( 14,030,009 )</u>

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**STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 HK\$	2023 HK\$
Deficit before tax	5	( 639,414 )	( 708,435 )
Income tax expense	7	<u>          --</u>	<u>          --</u>
Deficit for the year		( 639,414 )	( 708,435 )
Other comprehensive surplus for the year		<u>          --</u>	<u>          --</u>
Total comprehensive deficit for the year		<u>( 639,414 )</u>	<u>( 708,435 )</u>

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