

**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 2025**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 HK\$	2024 HK\$
<b>Income</b>			
Social Welfare Department (“SWD”)’s subventions			
- Regular subventions		9,704,787	8,623,606
- Block grant		131,000	125,000
- Other non-routine subventions		--	28,999
Lodging and meals fee income		1,654,687	1,321,823
Other subventions			
- Beat Drugs Fund Association projects	3	1,778,747	1,288,842
- V-up volunteers level up network		--	359,998
- Educational program for rehabilitating young drug abusers		295,119	366,327
General donation income		501,175	307,480
Life tree training and caring escort service			
- Fund-raising income		2,422	19,816
- Service fee income		130,707	124,458
Bank interest income		214,126	148,683
Income from feed-in tariff scheme		71,823	69,085
Ng Teng Fong Charitable Foundation allocation		50,000	51,400
Staff meals income		14,444	15,336
Plant 360 programme fund-raising income		2,400	25,000
Flag day fund-raising income	14	427,613	--
Sundry income		63,496	84,853
		<u>15,042,546</u>	<u>12,960,706</u>
<b>Expenditure</b>			
Personal emoluments		( 7,856,288 )	( 7,047,214 )
Utilities		( 261,912 )	( 247,147 )
Food		( 444,378 )	( 372,181 )
Administrative expenses		( 239,570 )	( 239,218 )
Stores and equipment		( 328,958 )	( 261,308 )
Minor repairs and maintenance		( 299,069 )	( 323,390 )
Programme expenses		( 602,410 )	( 502,431 )
Transportation and travelling		( 80,603 )	( 70,837 )
Insurance		( 151,821 )	( 140,794 )
Miscellaneous		( 90,105 )	( 70,948 )
Rent and rates		( 535,252 )	( 527,260 )
Block grant expenses		( 108,950 )	( 130,597 )
Other subventions expenses			
- Beat Drugs Fund Association projects	4	( 2,409,744 )	( 1,772,837 )
- Educational program for rehabilitating young drug abusers		( 308,468 )	( 278,261 )
- Hong Kong Jockey Club Solar Care Programme		( 35,803 )	( 34,965 )
Life tree training and caring escort service expenses		( 421,485 )	( 410,566 )
Ng Teng Fong Charitable Foundation allocation expenses		( 5,507 )	( 1,400 )
Plant 360 programme expenses		( 7,635 )	( 11,295 )
Flag day fund-raising expenses	14	( 13,880 )	--
Depreciation		( 1,157,471 )	( 1,157,471 )
		<u>( 15,359,309 )</u>	<u>( 13,600,120 )</u>

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**STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 HK\$	2024 HK\$
Deficit before tax	5	( 316,763 )	( 639,414 )
Income tax expense	7	<u>          --</u>	<u>          --</u>
Deficit for the year		( 316,763 )	( 639,414 )
Other comprehensive surplus for the year		<u>          --</u>	<u>          --</u>
Total comprehensive deficit for the year		<u>( 316,763 )</u>	<u>( 639,414 )</u>

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