

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 2026

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 HK\$	2025 HK\$
Income			
Social Welfare Department ("SWD")'s subventions			
- Regular subventions		10,621,800	9,704,787
- Block grant		159,000	131,000
Lodging and meals fee income		1,935,267	1,654,687
Other subventions			
- Beat Drugs Fund Association projects	3	2,139,470	1,778,747
- Educational program for rehabilitating young drug abusers		767,017	295,119
General donation income		279,343	501,175
Life tree training and caring escort service			
- Fund-raising income		4,827	2,422
- Service fee income		36,334	130,707
Bank interest income		110,410	214,126
Income from feed-in tariff scheme		61,861	71,823
Ng Teng Fong Charitable Foundation allocation		80,000	50,000
Staff meals income		14,888	14,444
Plant 360 programme fund-raising income		6,600	2,400
Flag day fund-raising income	14	--	427,613
Sundry income		51,168	63,496
		<u>16,267,985</u>	<u>15,042,546</u>
Expenditure			
Personal emoluments		(8,053,134)	(7,856,288)
Utilities		(276,452)	(261,912)
Food		(523,141)	(444,378)
Administrative expenses		(215,784)	(239,570)
Stores and equipment		(185,516)	(328,958)
Minor repairs and maintenance		(249,165)	(299,069)
Programme expenses		(725,205)	(602,410)
Transportation and travelling		(90,519)	(80,603)
Insurance		(178,357)	(151,821)
Miscellaneous		(187,570)	(90,105)
Rent and rates		(569,644)	(535,252)
Block grant expenses		(136,922)	(108,950)
Other subventions expenses			
- Beat Drugs Fund Association projects	4	(2,462,048)	(2,409,744)
- Educational program for rehabilitating young drug abusers		(801,894)	(308,468)
- Hong Kong Jockey Club Solar Care Programme		(30,760)	(35,803)
Life tree training and caring escort service expenses		(292,425)	(421,485)
Ng Teng Fong Charitable Foundation allocation expenses		(1,144)	(5,507)
Plant 360 programme expenses		(2,832)	(7,635)
Flag day reserve expenditure			
- Flag day fund-raising expenses	14	--	(13,880)
- Rehabilitation services for drug abuses	15	(700)	--
- Anti-drugs education	15	(5,231)	--
Depreciation		(408,289)	(1,157,471)
		<u>(15,396,732)</u>	<u>(15,359,309)</u>

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STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 HK\$	2025 HK\$
Surplus/(deficit) before tax	5	871,253	(316,763)
Income tax expense	7	<u> -- </u>	<u> -- </u>
Surplus/(deficit) for the year		871,253	(316,763)
Other comprehensive surplus for the year		<u> -- </u>	<u> -- </u>
Total comprehensive surplus/(deficit) for the year		<u> 871,253 </u>	<u> (316,763) </u>

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