

STATEMENT OF PROFIT OR LOSS

Gugma sa Kabataan, Incorporated
(With Comparative Figures for 2022)

Years Ended December 31	2023	2022
REVENUE		
Grants and support (Note 10)	₱2,638,337	₱2,784,112
Other donations	95,616	414,943
	2,733,953	3,199,055
DIRECT COSTS AND EXPENSES		
Program Costs		
Health and nutrition program	949,160	1,433,718
Education program	453,208	838,147
Advocacy program	381,768	84,500
Livelihood program	138,841	57,000
COCD program	51,134	—
Paralegal program	2,995	—
Total Program Costs	1,977,106	2,413,365
General and Administrative Costs		
Salaries and benefits	498,009	298,558
Meetings, trainings, workshop and events	81,960	—
Utilities	74,257	192,049
Rental	68,850	207,500
Depreciation	53,548	53,548
Communication	40,378	—
Professional fees	34,000	51,580
Taxes and licenses (Note 12)	12,600	7,325
Repairs and maintenance	1,135	40,125
Miscellaneous	29,385	7,582
Total General and Administrative Costs	894,122	858,267
Total Direct Costs and Expenses	2,871,228	3,271,632
NET LOSS	₱137,275	₱922,271

See Notes to Financial Statements.