# STATEMENTS OF REVENUE AND EXPENSES

Gugma sa Kabataan, Incorporated

| *Years Ended December 31* | **2024** | 2023 |
|---|---|---|
| **REVENUE** | | |
| Grants and support *(Note 10)* | **₱2,771,474** | ₱2,638,337 |
| Oher donations | **924,705** | 95,616 |
| | **3,696,179** | 2,733,953 |
| **DIRECT COSTS AND EXPENSES** | | |
| **Program Costs** | | |
| Health and nutrition program | **1,454,998** | 949,160 |
| Education program | **439,602** | 453,208 |
| Advocacy program | **256,655** | 381,768 |
| Livelihood program | **111,176** | 138,841 |
| COCD program | **140,727** | 51,134 |
| Paralegal program | **96,962** | 2,995 |
| Total Program Costs | **2,500,120** | 1,977,106 |
| **General and Administrative Costs** | | |
| Salaries and benefits | **542,777** | 498,009 |
| Meetings, trainings, workshop and events | **189,462** | 81,960 |
| Professional fees | **153,900** | 34,000 |
| Communication | **65,174** | 40,378 |
| Depreciation | **54,146** | 53,548 |
| Rental | **39,750** | 68,850 |
| Utilities | **21,594** | 74,257 |
| Taxes and licenses *(Note 12)* | **7,809** | 12,600 |
| Repairs and maintenance | **2,857** | 1,135 |
| Miscellaneous | **21,813** | 29,385 |
| **Total General and Administrative Costs** | **1,099,282** | 894,122 |
| **Total Direct Costs and Expenses** | **3,599,402** | 2,871,228 |
| **NET SURPLUS (LOSS)** | **₱96,777** | (₱137,275) |

*See Notes to Financial Statements.*