TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED

青躍 — 青少女發展網絡有限公司

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

陳暉泰執業會計師
BRIAN F. T. CHAN
Certified Public Accountant (Practising)

TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED

青躍 — 青少女發展網絡有限公司

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

CONTENTS

	Page
Executive Committee's Report	1 - 2
Independent Auditor's Report	3 - 4
Statement of Income	5
Statement of Financial Position	6
Statement of Changes in Funds	7
Notes to the Financial Statements	8 - 12

TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED
青躍 — 青少女發展網絡有限公司
EXECUTIVE COMMITTEE'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Executive Committee submits its report together with the audited financial statements of Teen's Key - Young Women Development Network Limited ("the Association") for the year ended 31 March 2026.

PRINCIPAL ACTIVITIES

The Association's principal activities are engaging to alleviate the problems and needs faced by adolescent girls in growing up in Hong Kong, as well as to promote gender and sexual education in order to promote social harmony and equality in Hong Kong.

BUSINESS REVIEW

The Association falls within reporting exemption for the year. Accordingly, the Association is exempted from preparing a business review.

SHARE CAPITAL

The Association was incorporated under the laws of the Hong Kong as a company limited by guarantee and not having a share capital.

EXECUTIVE COMMITTEE MEMBERS

The executive committee members of the Association having served throughout the year except as indicated are:

Dr. LAI Yuen Shan	(Chairperson)
Ms. LAI Chui Yan	(Treasurer)
Ms. CHUNG Sze Wan	(Resigned on 25 January 2025)
Dr. KWOK Kan, Diana	
Ms. LI Yan Yi, Joyce	
Ms. CHAN Ngok Man	(Appointed on 26 July 2025)
Ms. LAM Po Yee	(Appointed on 1 April 2026)

In accordance with the articles 20 and 21 of the Association's Articles of Association, at the forthcoming annual general meeting all committee members shall retire from office and being eligible, offer themselves for re-election.

RESULTS

The results of the Association for the year are set out in the statement of income on page 5.

MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the business of the Association were entered into or existed during the year.

SUBSEQUENT EVENTS

There are no significant events occurred after the reporting date.

PERMITTED INDEMNITY PROVISION

Article 28 of the Association's articles of association, it provides that a committee member of the Association may be indemnified out of the assets of the Association against and liability incurred by her in relation to the Association in defending any proceedings, whether civil or criminal, in which judgement is given in her favour, or in which she is acquitted, or in connection with any application under section 358 of the predecessor Hong Kong Companies Ordinance (equivalent to sections 903 or 904 of the Hong Kong Companies Ordinance (Cap.622)) in which relief is granted to her by the Court. This permitted indemnity provisions in force during the financial year and at the time of approval of this report.

MEMBERSHIP

As at 28 September 2026, there are a total of 6 ordinary members (2025: 5 members).

AUDITORS

The financial statements have been audited by Brian F. T. Chan, Certificate Public Accountant (Practising) who will retire, and being eligible, offer himself for re-appointment.

By order of the Executive Committee

Dr. LAI Yuen Shan
Chairperson
Hong Kong, 28 September 2026

陳暉泰執業會計師
BRIAN F. T. CHAN Certified Public Accountant (Practising)
香港銅鑼灣渣甸街 54-58 號富盛商業大廈 8 樓 D 室
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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED
青躍 — 青少女發展網絡有限公司
(Incorporated in Hong Kong with limited liability by guarantee and without share capital)

Opinion

We have audited the financial statements of Teen's Key — Young Women Development Network Limited ("the Association") set out on pages 5 to 12, which comprise the statement of financial position as at 31 March 2026, the statement of income and the statement of change in funds for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Association are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to Practice Note 900 (Revised) Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The executive committee members are responsible for the other information. The other information comprises the information included in the executive committee's report and financial statements, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Executive Committee Members and Those Charged with Governance for the Financial Statements

The executive committee members are responsible for the preparation of the financial statements with the SME-FRS issued by the HKICPA and the Companies Ordinance, and for such internal control as the executive committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the executive committee members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee members either intends to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

陳暉泰執業會計師
BRIAN F. T. CHAN Certified Public Accountant (Practising)
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Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee member.

- Conclude on the appropriateness of the executive committee member's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Brian F. T. Chan
Certified Public Accountant (Practising)
Hong Kong, 28 September 2026

Chan Fai Tai
Practising Certificate Number: P05819

TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED

青躍 — 青少女發展網絡有限公司

STATEMENT OF INCOME

FOR THE YEAR ENDED 31 MARCH 2026

	NOTE	2026 HK$	2025 HK$
REVENUE			
Designated funds		4,251,280	5,450,097
Income from workshops and talk		145,590	234,700
Donations received		521,488	569,770
		4,918,358	6,254,567
ADD: OTHER REVENUE			
Bank interest income		4,278	10,200
Exchange gain		4,145	57
TOTAL REVENUE		4,926,781	6,264,824
LESS: ADMINISTRATIVE EXPENSES			
Auditor's remuneration		12,700	9,500
Bank charges		15,026	10,062
Building management fee		51,948	51,948
Computer expenses		64,692	104,431
Depreciation		113,166	113,168
Exchange loss		1,182	-
Insurance		7,886	76,665
MPF contribution		276,839	336,796
Office supplies		127,659	98,450
Project expenses		1,565,340	1,912,074
Rent & rates		12,000	24,000
Repairs and maintenance		1,780	3,147
Staff salaries		3,433,900	4,395,634
Training expenses		22,680	21,757
Utilities		15,683	17,003
		5,722,481	7,174,635
(DEFICIT) FOR THE YEAR	5	(795,700)	(909,811)

The annexed notes form an integral part of these financial statements.

TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED

青躍 — 青少女發展網絡有限公司

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	NOTE	2026 HK$	2025 HK$
NON-CURRENT ASSETS			
Plant and equipment	8	1,096	114,262
CURRENT ASSETS			
Utility deposits		15,720	12,760
Accounts receivable		40,350	3,373,612
Other receivable		14,961	77,670
Prepayment		2,120	132
Cash at bank		2,236,158	803,322
		2,309,309	4,267,496
CURRENT LIABILITIES			
Accounts payable and accruals		63,994	146,053
Receipt in Advance		845,010	2,079,321
Other payable and accrual		40,717	-
		949,721	2,225,374
NET CURRENT ASSETS		1,359,588	2,042,122
NET ASSETS		1,360,684	2,156,384
FUNDS			
General fund		1,099,021	1,608,544
Designated funds		261,663	547,840
		1,360,684	2,156,384

The financial statements were approved and authorised for issue by the Executive Committee on 28 September 2026 and are signed on its behalf by:

Dr. LAI Yuen Shan
Chairperson

Ms. LAI Chui Yan
Treasurer

The annexed notes form an integral part of these financial statements.

TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED

青躍 — 青少女發展網絡有限公司

STATEMENT OF CHANGES IN FUNDS

FOR THE YEAR ENDED 31 MARCH 2026

	As at 1/4/2024	Funds received	Funds utilised	Surplus / (Deficit) for the year	Balance as at 31/3/2025	Funds received	Funds utilised	Surplus / (Deficit) for the year	Balance as at 31/3/2026
	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Accumulated General Funds	2,748,565	885,038	(2,025,059)	(1,140,021)	1,608,544	840,935	(1,350,458)	(509,523)	1,099,021
The Hong Kong Jockey Club Charities Trust	-	3,052,118	(3,052,118)	-	-	3,259,582	(3,219,163)	40,419	40,419
EMpower – The Emerging Markets Foundation	-	392,747	(301,921)	90,826	90,826	385,409	(476,235)	(90,826)	-
Help for Children Asia	-	200,000	(130,295)	69,705	69,705	200,000	(191,392)	8,608	78,313
HKEX Foundation Limited	115,349	60,499	(175,848)	(115,349)	-	-	-	-	-
Keswick Foundation Limited	77,577	754,998	(521,332)	233,666	311,243	326,289	(573,601)	(247,312)	63,931
Lululemon	-	385,735	(385,735)	-	-	385,735	(385,735)	-	-
Operation Santa Claus	-	604,000	(527,934)	76,066	76,066	-	(76,066)	(76,066)	-
The American Club Foundation Hong Kong Limited	22,811	-	(22,811)	(22,811)	-	-	-	-	-
Swire Properties Community Caring Fund	73,000	-	(73,000)	(73,000)	-	-	-	-	-
The Zonta Club of Victoria Charitable Trust	28,893	-	(28,893)	(28,893)	-	-	-	-	-
HER Fund Limited	-	-	-	-	-	80,000	(1,000)	79,000	79,000
Total designated funds	317,630	5,450,097	(5,219,887)	230,210	547,840	4,637,015	(4,923,192)	(286,177)	261,663
	3,066,195	6,335,135	(7,244,946)	(909,811)	2,156,384	5,477,950	(6,273,650)	(795,700)	1,360,684

1. GENERAL INFORMATION

Teen's Key - Young Women Development Network Limited ("the Association") is a company incorporated in Hong Kong and is limited by guarantee and without a share capital. The Association is a non-profit making organisation and the liability of the members is limited to HK$100 per member in the event of the Association being wound up, whilst they remain a member, or within one year after they cease to be a member.

The address of its registered office and principal place of business is Room 1204-5, 12/F, Landwide Building, 118-120 Austin Road, Tsim Sha Tsui, Kowloon, Hong Kong. The principal activities are engaging to alleviate the problems and needs faced by adolescent girls in growing up in Hong Kong, as well as to promote gender and sexual education in order to promote social harmony and equality in Hong Kong.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Association qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) of the Hong Kong Companies Ordinance and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Association is a going concern.

The financial statements have been prepared under the historical cost convention.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

a. Revenue recognition

Revenue is recognised when it is probable that the economic benefits will flow to the Association and when the revenue can be measured reliably on the following bases:

(i) donations are recorded as income upon receipt except for donations received for specific project;
(ii) project fund income and subvention income and donations received for specific project are recognised on the basis as set out in note 2b;
(iii) workshops and talk are recognised when the events are completed; and
(iv) interest income is recognised on a time proportion basis on the principal outstanding at the rate applicable.

b. Grants and donations from third parties

Grants or donations from third parties, which are earmarked for specific purposes, are initially recognised as deferred income and then they are recognised in the statement of income over the year necessary to match with the related costs which they are intended to compensate.

Grants or donations related to assets are deducted from the cost of the assets at their carrying amount to the extent of the grants received and receivable at the end of the reporting period.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

c. Foreign exchange

The reporting currency of the Foundation is Hong Kong Dollars, which is the currency of the primary economic environment in which the Foundation operates. The financial statements are presented in Hong Kong Dollars.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong Dollars using exchange rates applicable at the end of the reporting period. Gains and losses on foreign exchange are recognized in the statement of income.

d. Plant and equipment

Plant and equipment are stated at cost less depreciation. The depreciation amount of an item of plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Furniture & equipment	20% per annum
Leasehold improvements	20% per annum

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

e. Leases

Rental payable under operating leases is charged to statement of income on a straight-line basis over the lease term of the relevant lease.

f. Cash and cash equivalents

Cash comprises cash on hand and at bank and demand deposits with bank. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

g. Employee benefits obligation

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are statement at their present values.

h. Retirement benefit schemes

The Association operates a defined contribution Mandatory Provident Fund retirement benefits scheme (the "MPF Scheme") under the Mandatory Provident Fund Scheme Ordinance, for those employees who are eligible to participate in the MPF Scheme. Both the Association and employees are required to contribute each month an amount equal to a certain percentage of the basic monthly salary. The Association's contributions to this scheme are expensed as incurred. The assets of the MPF Scheme are held separately from those of the Association in an independently administered fund. The Association's employer contributions vest fully with the employees when contributed into the MPF Scheme.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

i. Account and other receivables

Account and other receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of other receivables is established when there is objective evidence that the Association will not be able to collect all amounts due according to the original terms of the receivables.

j. Asset impairment

Assets that have an indefinite useful life are tested for impairment annually. Assets that are subject to depreciation and amortisation are reviewed for impairment to determine whether there is any indication that the carrying value of these assets may not be recoverable and have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Such impairment loss is recognised in profit or loss except where the asset is carried at valuation and the impairment loss does not exceed the revaluation surplus for that asset, in which case it is treated as a revaluation decrease.

3. REVENUE

	2026	2025
	HK$	HK$
Designated funds	4,251,280	5,450,097
Income from workshops and talk	145,590	234,700
Donations received	521,488	569,770
	4,918,358	6,254,567

4. ADMINISTRATIVE EXPENSES

	2026	2025
	HK$	HK$
Project expenses	5,218,371	6,534,268
Operating expenses	504,110	640,626
	5,722,481	7,174,894

5. (DEFICIT) FOR THE YEAR

(Deficit) for the year as stated was arrived at after (crediting)/charging the following items:

	2026	2025
	HK$	HK$
Bank interest income	(4,278)	(10,200)
Exchange gain	(4,145)	(57)
Depreciation	113,166	113,168
Exchange loss	1,182	-
MPF contributions	276,839	336,796
Operating lease rentals	12,000	24,000
Staff salaries	3,433,900	4,395,634

6. REMUNERATION OF EXECUTIVE COMMITTEE MEMBERS

None of the executive committee members received or will receive any fees or other remuneration in respect of their services rendered to the Association during the year. (2025: Nil)

7. INCOME TAX EXPENSES

No provision has been made for the Hong Kong profits tax as the Association is an approved charitable organisation and is exempt from Hong Kong profits tax under section 88 of the Inland Revenue Ordinance (2025: the same).

8. PLANT AND EQUIPMENT

	Furniture & equipment	Leasehold improvements	Total
	HK$	HK$	HK$
Cost			
At 1.4.2025 and at 31.3.2026	7,480	558,352	565,832
Accumulated depreciation			
At 1.4.2025	4,888	446,682	451,570
Charge for the year	1,496	111,670	113,166
At 31.3.2026	6,384	558,352	564,736
Net book value			
At 31.3.2026	1,096	-	1,096
At 31.3.2025	2,592	111,670	114,262

9. EMPLOYEE BENEFIT OBLIGATIONS

a. Long service payments

Under the Hong Kong Employment Ordinance, the Association is obliged to make lump sum payments on cessation of employment in certain circumstances to certain employees who have completed at least five years of service with the Association. The amount payable is dependent on the employees' final salaries and years of service. The Association does not set aside any assets to fund any remaining obligations.

The present value of unfunded obligation to make long-service payment under the Hong Kong Employment Ordinance are immaterial in the period, the Association does not for account the provision for the obligation.

9. EMPLOYEE BENEFIT OBLIGATIONS (CONT'D)

b. Defined contribution retirement plan

The Association participates in a Mandatory Provident Fund Scheme under the Hong Kong Mandatory Provident Fund Schemes Ordinance (the MPF scheme) for employees employed under the jurisdiction of the Hong Kong Employment Ordinance. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the scheme, the employer and its employees are required to make contributions to the plan at 5% each of the employees' relevant income, but subject to a cap of monthly relevant income of HK$30,000. Contributions to the plan vest immediately.

In June 2022, the Government of the Hong Kong SAR (the "Government") gazetted the Hong Kong Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 the "Amendment Ordinance"), which will come into effect from 1st May 2025 (the "Transition Date"). Once the Amendment Ordinance takes effect, an employer can no longer use any of the accrued benefits derived from its mandatory contributions to mandatory provident fund ("MPF") scheme to reduce the long service payment ("LSP") in respect of an employee's service from the Transition Date (the abolition of the "offsetting mechanism"). In addition, the LSP in respect of the service before the Transition Date will be calculated based on the employee's monthly salary immediately before the Transition Date and the years of service up to that date.

In July 2023, the HKICPA published the captioned accounting guidance relating to the abolition of the offsetting mechanism in particular, the guidance indicates that entities may account for the accrued benefits derived from mandatory MPF contributions that are expected to be used to reduce the LSP payable to an employee as deemed contributions by that employee towards the LSP.

The abolition of the offsetting mechanism did not have a material impact on the Association's deficit for the year ended 31st March 2026 and the Association's financial position as at that date.

10. OPERATING LEASE ARRANGEMENTS

At the end of the year, the Association had total future minimum lease payment under non-cancellable operating leases following due as follows:-

	2026	2025
	HK$	HK$
Not later than one year	12,000	3,000
Later than one year	3,000	-
	15,000	3,000

TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED

青躍 — 青少女發展網絡有限公司

DETAILED STATEMENT OF INCOME

FOR THE YEAR ENDED 31 MARCH 2026

(FOR MANAGEMENT INFORMATION PURPOSES ONLY)

	2026 HK$	2025 HK$
REVENUE		
Grants	4,251,280	5,450,097
Donation with designated purpose	24,440	107,265
General Donation	418,512	424,075
Income from workshops and talk	145,590	234,700
	4,839,822	6,216,137
ADD: OTHER REVENUE		
Bank interest income	4,278	10,200
Other income	78,536	38,430
Exchange gain	4,145	57
TOTAL REVENUE	4,926,781	6,264,824
LESS: EXPENSES		
SERVICE HUB OPERATING EXPENSES (NOTE 1)	362,456	422,588
BANK, FINANCE AND ACCOUNTING EXPENSES (NOTE 2)	129,375	123,228
SALARY AND EMPLOYEE RELATED EXPENSES (NOTE 3)	3,742,647	4,756,687
PROGRAMME AND OTHER EXPENSES (NOTE 4)	1,488,003	1,872,132
	5,722,481	7,174,635
(DEFICIT) FOR THE YEAR	(795,700)	(909,811)

TEEN'S KEY - YOUNG WOMEN DEVELOPMENT NETWORK LIMITED

青躍 — 青少女發展網絡有限公司

NOTES TO DETAILED STATEMENT OF INCOME

FOR THE YEAR ENDED 31 MARCH 2026

(FOR MANAGEMENT INFORMATION PURPOSES ONLY)

		2026 HK$	2025 HK$
1.	**Service Hub Operating Expenses**		
	Accounting Fees	6,008	5,596
	Audit Fee	12,700	9,500
	Computer and mobile, software and IT support	64,692	104,431
	Condom	5,634	3,355
	Management Fee	51,948	55,588
	Materials for Counselling Session & Counselling room maintenance	7,161	22,752
	Office Supplies Expense	37,405	27,899
	Rapid Test Materials	12,292	17,034
	Rent & Rates	12,000	24,000
	Repair & Maintenance Expense	1,780	3,147
	Supervision Fees for Counsellor	29,400	48,300
	Telephone, Fax & Internet Expenses	21,507	22,668
	Utilities	15,683	17,003
	Website Maintenance and Content Creation	84,246	61,315
	Total Service Hub Operating Expenses	362,456	422,588
2.	**Bank, Finance and Accounting Expenses**		
	Bank Charges and processing cost	15,026	10,062
	Depreciation Expense	113,166	113,166
	Exchange Loss	1,183	-
	Total Bank, Finance and Accounting Expenses	129,375	123,228
3.	**Salary and Employee related expenses**		
	MPF	276,839	336,796
	Other Staff Benefits	9,228	2,500
	Salaries Expense	3,433,900	4,395,634
	Training & Development	22,680	21,757
	Total Salary and Employee related expenses	3,742,647	4,756,687
4.	**Programme and Other Expenses**		
	Insurance	7,886	76,665
	Medical Supports	15,535	18,460
	Printing & Publication	5,556	5,751
	Programme Materials, Tutor and related expenses	1,151,482	760,889
	Promotion Materials	31,316	427,198
	Refreshment	41,917	84,776
	Resources Development Expense	-	44,861
	Sex Education Workshop assistant allowance	71,680	70,832
	Sex Education Workshop Materials	21,225	55,424
	Travel & Transport Expense	26,550	77,089
	Travelling subsidy for participants	34,154	71,209
	Venue Rental Expense	80,702	178,978
	Total Programme and Other Expenses	1,488,003	1,872,132