THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED

香港兒童權利委員會有限公司

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2025

TONY C. M. YAU & PARTNERS LIMITED

CERTIFIED PUBLIC ACCOUNTANTS

HONG KONG

The Hong Kong Committee on Children's Rights Limited
香港兒童權利委員會有限公司
Reports and financial statements
For the year ended December 31, 2025

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THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED

香港兒童權利委員會有限公司

("THE ORGANIZATION")

REPORT OF THE EXECUTIVE COMMITTEE

The Executive Committee has pleasure in presenting the annual report and the audited financial statements of the organisation for the year ended December 31, 2025.

Principal activities

The principal activities of the organisation have not changed during the year and consisted of activities to :

(1) promote, advance and ensure the rights of the children in Hong Kong;
(2) develop and continuously update an Agenda for the rights of the children in Hong Kong including the adoption of a child policy, a comprehensive Child Ordinance and the establishment of an Independent Child Commission;
(3) monitor the implementation of the United Nations Conventions on the Rights of the Child in Hong Kong; and
(4) communicate and cooperate with local and international organisations on children's rights.

Results

The surplus of the organisation for the year ended December 31, 2025 is set out in the accompanying statement of comprehensive income.

General Fund

Details of the movements in the General Fund of the organisation during the year are set out in the accompanying statement of changes in general fund.

Executive Committee members

The Executive Committee members who held office during the year and up to the date of this report were as follows :

Mr. Azan Aziz Mazwah (Chairperson)
Dr. Puja Kapai Parmar (Vice-chairperson)
Ms. Angela Lee Nga Kam (Hon. Secretary)
Mr. Lee Sin Kong Christopher (Hon. Treasurer)
Dr. Poon Mak Suk Han
Ms. Lo Fung Cheng Yvonne
Dr. Wong Hin Lei
Dr. Yung Wai Ching
Ms. Ho Patricia Ann
Ms. Siu Ka Yan Eky (Appointed on March 31, 2025)

Executive Committee members (cont'd)

In accordance with Article 27 of the organisation's Articles of Association, no members of the Executive Committee are required to retire in the coming general meeting.

Management contracts

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

Permitted indemnity provision

No permitted indemnity provision was in force for the Executive Committee members' benefits during the year and at the time of approval of this report.

Business review

The organisation falls within the reporting exemption and accordingly is exempted from preparing a business review.

Auditor

The auditor, Messrs. Tony C. M. Yau & Partners Limited retire and, being eligible, offer themselves for re-appointment.

On behalf of the Executive Committee

Mr. Azan Aziz Marwah
Chairperson

30 JUL 2026

Hong Kong

Tony C.M. Yau & Partners Limited
邱智明會計師合夥有限公司
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED 香港兒童權利委員會有限公司
(INCORPORATED IN HONG KONG WITH LIMITED LIABILITY BY GUARANTEE)

Opinion

We have audited the financial statements of The Hong Kong Committee on Children's Rights Limited ("the Organisation") set out on pages 6 to 16, which comprise the statement of financial position as at December 31, 2025, and the statement of comprehensive income, the statements of changes in general fund and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Organisation as at December 31, 2025, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") 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") 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 Organisation 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Executive Committee members are responsible for the other information. The other information comprises the report of the Executive Committee and the detailed profit and loss account (for management information only), 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.

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Tony C.M. Yau & Partners Limited
邱智明會計師合夥有限公司
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
THE HONG KONG COMMITTEE OF THE JERRY'S RIGHTS LIMITED 香港兒童權利委員會有限公司
(INCORPORATED IN HONG KONG WITH LIMITED LIABILITY BY GUARANTEE) (CONTD)

Responsibilities of Executive Committee members for the Financial Statements

The Executive Committee members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA and the Hong Kong 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 Organisation'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 intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities 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.

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED 香港兒童權利委員會有限公司
(INCORPORATED IN HONG KONG WITH LIMITED LIABILITY BY GUARANTEE) (CONT'D)

Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

- 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 Organisation's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee members.

- Conclude on the appropriateness of the Executive Committee members' 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 Organisation'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 Organisation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee members 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.

The engagement partner on the audit resulting in this independent auditor's report is Yu Ming Tak, Eric (Practising Certificate Number : P05239).

Tony C. M. Yau & Partners Ltd.

TONY C. M. YAU & PARTNERS LIMITED
Certified Public Accountants
Room 1509, C.C. Wu Building
302-308 Hennessy Road
Wanchai, Hong Kong

30 JUL 2026

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THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED
香港兒童權利委員會有限公司

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025
(Expressed in Hong Kong dollars)

	Notes	2025	2024
ASSETS AND LIABILITIES			
NON-CURRENT ASSETS			
Property, plant and equipment	4	$ 198,425	$ 315,367
CURRENT ASSETS			
Accounts and other receivables	5	$ 156,802	$ 210,914
Prepayment and deposits paid		9,202	14,163
Cash and cash equivalents	6	714,243	466,519
		$ 880,247	$ 691,596
LESS : CURRENT LIABILITIES			
Accounts payable and accrued expenses		$ 11,096	$ 15,890
Finance lease obligations - current portion	9	5,856	5,856
		$ 16,952	$ 21,746
NET CURRENT ASSETS		$ 863,295	$ 669,850
NON-CURRENT LIABILITIES			
Finance lease obligations - non-current portion	9	$ 4,880	$ 10,736
TOTAL NET ASSETS		$ 1,056,840	$ 974,481
Represented by :			
ACCUMULATED FUND			
General fund		$ 1,056,840	$ 974,481
TOTAL MEMBERS' FUND		$ 1,056,840	$ 974,481

Approved by the Executive Committee
on 30 JUL 2026

Mr. Azan Aziz Marwah
Chairperson

Mr. Lee Siu Hong Christopher
Hon. Treasurer

See accompanying notes

THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED

香港兒童權利委員會有限公司

STATEMENT OF EXPENDITURE AND INCOME

FOR THE YEAR ENDED DECEMBER 31, 2025

(Expressed in Hong Kong dollars)

		2025		2024
Revenues				
Save the Children Hong Kong	$	644,087	$	839,913
Other donations		35,511		38,633
Membership fee		1,950		2,100
Sundry income		200		114
Income for Kids' Dream				1,154
Income from Charity Movie		-		90,463
CRC Report Project		-		160,000
Training workshop income		45,450		21,960
Fellow of The International Academy of Family Lawyers		9,518		-
Charity Hockey Match		130,926		-
Fan Chun Charity		10,201		-
Children's Forum		310,000		
Dress Different Day		77,713		-
30th anniversary pen		11,609		
Run Kids Run		38,090		-
	$	1,216,155	$	1,154,337
Less: Expenditure	(	1,133,796)	(	1,476,159)
Surplus/(deficit) for the year (Note 6)	$	82,359	$(	321,822)
Total comprehensive income/(loss) for the year	$	82,359	$(	321,822)
Transferred to General fund				-

See accompanying notes

THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED
香港兒童權利委員會有限公司

STATEMENT OF COMPREHENSIVE INCOME (CONT'D)

FOR THE YEAR ENDED DECEMBER 31, 2025

(Expressed in Hong Kong dollars)

EXPENDITURE	2025	2024
Staff costs		
Salaries and welfare	$ 789,891	$ 952,580
MPF contribution	32,774	42,249
Staff development and recruitment	-	1,503
Long service payment	-	61,546
	$ 822,665	$ 1,057,784
Administrative expenses		
Audit fee	$ 4,800	$ 4,500
Building rent and rates	6,860	6,380
Bank charges	572	674
Cleaning fee	18,221	15,427
Depreciation	122,792	121,817
Electricity and air-conditioning charges	8,636	9,198
Fitting-out and equipment	-	1,113
Insurance	6,603	5,197
Membership fee	2,514	1,990
Printing and stationery	13,303	2,375
Postage and courier	940	198
Repairs and maintenance	6,878	2,316
Telephone and communication	26,075	26,064
Transportation and travelling	62	35
	$ 220,772	$ 199,299
Programme expenses		
Promotion and publicity	$ 3,171	$ 55,868
CRC report - Civil Society	-	234,234
CRC report - Children	-	5,652
Programme and operating expenses for Kids' Dream	13,009	15,004
Dress different Day	6,225	-
Children's Forum 2025	65,342	-
Miscellaneous	507	1,722
	$ 88,253	$ 312,529
Other charges		
Sundries	$ 2,106	$ 6,547
	$ 2,106	$ 6,547
Total expenditure	$ 1,133,796	$ 1,476,159

See accompanying notes

THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED

香港兒童權利委員會有限公司

STATEMENT OF CHANGES IN DEFICIT FUND

FOR THE YEAR ENDED DECEMBER 31, 2025

(Expressed in Hong Kong dollars)

	For general purposes	For Kids' Dream	Total
Balance at January 1, 2024	$ 1,220,008	$ 58,245	$ 1,278,253
Deficit for the year ended December 31, 2024	$(307,972)	$(13,850)	$(321,822)
Total comprehensive loss for the year ended December 31, 2024	$(307,972)	$(13,850)	$(321,822)
Balance at December 31, 2024	$ 930,036	$ 44,445	$ 974,481
Balance at January 1, 2025	$ 930,036	$ 44,445	$ 974,481
Surplus for the year ended December 31, 2025	$ 82,367	$(8)	$ 82,359
Total comprehensive income for the year ended December 31, 2025	$ 82,367	$(8)	$ 82,359
Balance at December 31, 2025	$ 1,012,403	$ 44,437	$ 1,056,840

Note : Included in the General fund as at December 31, 2025 of $44,437 (2024 : $44,445) were funds for running Kids' Dream, an internal segment of the organisation which aims to promote and educate the children's right among persons who are under 18, and the future uses of such funds are designated to the ongoing operations of Kids' Dream.

See accompanying notes

THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED

香港兒童權利委員會有限公司

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

(Expressed in Hong Kong dollars)

	2025	2024
Cash flows from operating activities		
Surplus/(deficit) for the year	$ 82,359	$(321,822)
Adjustment for:		
Depreciation charges	122,792	121,617
Operating surplus/(deficit) before working capital changes	$ 205,151	$(200,205)
Decrease in accounts and other receivables	34,112	93,399
Decrease in prepayment and deposits paid	4,962	30,249
(Decrease)/increase in accounts payable and accrued expenses	(4,794)	139
Net cash generated/(used in) operating activities	$ 259,430	$(75,662)
Cash flows from investing activities		
Purchases of property, plant and equipment	$(5,850)	$(5,883)
Net cash used in investing activities	$(5,850)	$(5,883)
Cash flows from financing activities		
Repayment of finance lease obligations	$(5,856)	$(5,856)
Net cash used in financing activities	$(5,856)	$(5,856)
Net increase/(decrease) in cash and cash equivalents	$ 247,724	$(87,401)
Cash and cash equivalents at the beginning of the year	466,519	553,920
Cash and cash equivalents at the end of the year (Note 6)	$ 714,243	$ 466,519

See accompanying notes

THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED
香港兒童權利委員會有限公司
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. The organisation

The Hong Kong Committee on Children's Rights Limited was incorporated in Hong Kong on December 28, 1995 not having a share capital. The address of its principal place of business and registered office is located at 3/F, Western District Community Centre, 36A Western Street, Sai Ying Pun, Hong Kong.

The organisation is a charitable body solely for the purpose to promote, advance and ensure the rights of children in Hong Kong.

The financial statements are presented in Hong Kong dollar which is also the functional currency of the organisation.

2. Basis of preparation and significant accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standard for Private Entities (HKFRS for Private Entities) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and the requirements of the Hong Kong Companies Ordinance. They have been prepared under the historical cost convention, unless otherwise stated.

(b) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. The cost of individual item below $2,000 is charged to the profit or loss in the period in which it is incurred.

The cost of items of property, plant and equipment comprises the following :

(i) the purchase price, including legal and brokerage fees, import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.

(ii) any costs directly attributable to bringing the asset to the location and condition necessary for them to be capable of operating in the manner intended by management;

(iii) the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during the period.

2. Basis of preparation and significant accounting policies (cont'd)

(b) Property, plant and equipment (cont'd)

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. Assets held under finance leases, for which there is no reasonable certainty that the organisation will obtain ownership at the end of the lease term, are depreciated over their expected useful lives on the same basis as owned assets, or where shorter, the terms of the relevant leases. The following annual rates are used for the depreciation of property, plant and equipment :

Office equipment	:	20%
Computer equipment	:	20%
Furniture and fixtures	:	20%
Leasehold improvements	:	20%

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(c) Impairment of non-financial assets, other than inventories

At each reporting date, property, plant and equipment, intangible assets and investments in subsidiaries and associates are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

(d) Receivables

Receivables are recognized 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 receivables is established when there is objective evidence that the organisation will not be able to collect all amounts due according to the original of the receivables.

(e) Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition. Bank overdrafts that are repayable on demand and form an integral part of the organisation's cash management are also included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

2. Basis of preparation and significant accounting policies (cont'd)

(f) Payables

Payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

(g) Foreign currency translation

(i) Functional and presentation currency

Items included in the financial statements of the organisation are measured using the currency of the primary economic environment in which the organisation operates ("the functional currency"). The financial statements are presented in Hong Kong dollar which is the organisation's functional and presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

(h) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is recognised when it is probable that the economic benefits associated with a transaction will flow to the organisation and the revenue and its relevant costs, if applicable, can be measured reliably on the following bases :

(i) Subsidy is recognised in accordance with policy set out in Note 2(i) below.

(ii) Other donations, donation income and fundraising event income are accounted for on cash basis for non-committed income while on accrual basis for committed income to match with the recognition of the corresponding expenditure in the same accounting period.

(iii) Membership fee income are recognised on cash basis.

(i) Subsidy

Subsidy is assistance by government or other grantors in the form of a transfer of resources to the company in return for past or future compliance with certain conditions relating to the operating activities of the company.

The company recognises subsidy as follows:

(a) a subsidy that does not impose specified future performance conditions on the company is recognised in income when the subsidy proceeds are receivable;
(b) a subsidy that imposes specified future performance conditions on the company is recognised in income only when the performance conditions are met; and
(c) subsidy received before the revenue recognition criteria is satisfied is recognised as a liability.

The company measures subsidy at the fair value of the asset received or receivable.

2. Basis of preparation and significant accounting policies (cont'd)

(j) Employee costs

(i) Short term employee costs

Salaries, commissions and allowances and other costs to the organisation of non-monetary benefits are accrued in the year in which when the associated services are rendered by the employees of the organisation.

(ii) Employee leave entitlements

Employee entitlements to annual and compensation leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual and compensation leave as a result of services rendered by employees up to the reporting date.

Employee entitlements to sick leave and maternity or paternity are not recognised until the time of leave.

(iii) Defined contribution retirement plan

The organisation operates a defined contribution retirement scheme in Hong Kong under the Hong Kong Mandatory Provident Fund Schemes Ordinance, the assets of which are held in separate trustee-administered funds. The scheme is funded by payments from employees and by the organisation. The organisation's contributions to the defined contribution scheme are expensed as incurred.

(iv) Termination benefits

Termination benefits are recognised when, and only when, the organisation demonstrably commits itself to terminate employment or to provide benefits as a result of voluntary redundancy by having a detailed formal plan which is without realistic possibility of withdrawal.

(k) Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the organisation. All other leases are classified as operating leases.

Rights to assets held under finance leases are recognized as assets of the organisation at the fair value of the leased property (or if lower, the presented value of minimum lease payments) at the inception of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are deducted in measuring profit or loss. Assets held under finance leases are included in property, plant and equipment, and depreciated and assessed for impairment losses in the same way as owned assets.

Rentals payments and receipts under operating leases are dealt with in profit or loss on a straight-line basis over the term of the relevant lease.

3. Liability of members

Every member of the organisation undertakes to contribute to the assets of the organisation in the event of the same being wound up during the time that he is a member or within one year afterwards for payment of the debts and liabilities of the organisation contracted before the time at which he ceases to be a member, and of the costs, charges, and expenses, of winding up amongst themselves, such amount as may be required not exceeding the sum of HK$100.

4. Property, plant and equipment

	Office equipment	Computer equipment	Furniture and fixtures	Leasehold improvements	Total
Cost					
At January 1, 2025	$ 90,407	$ 70,793	$ 22,745	$ 912,745	$1,096,690
Additions	-	5,850	-	-	$ 5,850
At December 31, 2025	$ 90,407	$ 76,643	$ 22,745	$ 912,745	$1,102,540
Accumulated depreciation					
At January 1, 2025	$ 72,449	$ 65,690	$ 20,042	$ 627,942	$ 741,323
Charge for the year	4,685	1,955	1,046	115,106	122,792
At December 31, 2025	$ 77,134	$ 67,645	$ 21,088	$ 738,048	$ 904,115
Net book value					
At December 31, 2025	$ 13,273	$ 8,998	$ 1,657	$ 174,697	$ 198,425
At December 31, 2024	$ 17,958	$ 4,903	$ 2,703	$ 289,803	$ 315,367

The net book value of property, plant and equipment held under finance lease at the end of the reporting period amounted to HK$13,274 (2024 : HK$17,958) and the related depreciation charge for the year amounted to HK$4,685 (2024 : HK$4,684).

5. Accounts and other receivables

	2025	2024
Donation and subsidy receivable	$ 156,550	$ 210,073
Sundry receivables	252	841
	$ 156,802	$ 210,914

6. Cash and cash equivalents

	2025	2024
Cash at bank and on hand	$ 714,243	$ 466,519

7. Executive Committee members' remuneration

Executive Committee members' remuneration disclosed pursuant to Section 383(1) of the Hong Kong Companies Ordinance and the Companies (Disclosure of Information about Benefits of Directors) Regulation is HK$Nil (2024 : HK$Nil).

8. Surplus/(deficit) for the year

Surplus/(deficit) for the year has been determined after charging the following items :

	2025	2024
Auditor's remuneration	$ 4,800	$ 4,500
Depreciation of property, plant and equipment	122,792	121,817
Staff costs - short term benefits (Note)	788,881	752,580
MPF contribution (Note)	33,754	47,245
- long service payment (Note)		61,456

Note : The company did not make any payment for key management personnel's remuneration for the year (2024 : HK$Nil).

9. Finance lease obligations

The future obligations of the organization under a finance lease outstanding at the end of the reporting period are analysed as follows :

	2025	2024
Payable within one year	$ 5,856	$ 5,856
Payable in the second to fifth years inclusive	4,880	10,736
Total minimum lease payments	$ 10,736	$ 16,592
Less : Future finance charges	-	-
Lease payable	$ 10,736	$ 16,592
Current portion of lease payable	$ 5,856	$ 5,856
Non-current portion of lease payable	$ 4,880	$ 10,736

10. Taxation

No provision for profits tax and deferred tax are made in the financial statements as the organization has obtained tax exemption granted under S.88 of the Hong Kong Inland Revenue Ordinance.

THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED

香港兒童權利委員會有限公司

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 2025

(FOR MANAGEMENT INFORMATION ONLY)

(Expressed in Hong Kong dollars)

	Financed by Save the Children Hong Kong	Financed by other fund sources	2025 Total	2024 Total
Revenues				
Save the Children Hong Kong	$ 644,087	$ -	$ 644,087	$ 839,913
Other donations	-	35,511	35,511	38,653
Membership fee	-	1,950	1,950	2,100
Sundry income	-	200	200	114
Training workshop income	-	45,450	45,450	21,960
Income for Kids' Dream	-	-	-	1,154
Charity Movie	-	-	-	90,467
CRC Report Project	-	-	-	160,000
Fellow of the International Academy of Family Lawyers	-	8,510	8,510	
Charity Hockey Match		130,926	130,926	
Hui Chun Charity		10,201	10,201	-
Children's Forum	-	210,000	210,000	-
Dress Different Day	-	77,713	77,713	-
30th anniversary pin	-	11,600	11,600	-
Run Kids Run	-	38,990	38,990	-
	$ 644,087	$ 572,060	$ 1,216,147	$ 1,164,437
Less: Expenditure	(652,201)	(482,595)	(1,133,796)	(1,476,109)
Surplus/(deficit) for the year	$(7,114)	$ 89,472	$ 82,359	$(321,672)

THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED

香港兒童權利委員會有限公司

INCOME, EXPENDITURE AND BASIS ACCOUNT (CONTD)

FOR THE YEAR ENDED 31 DECEMBER 31, 2025

(FOR MANAGEMENT INFORMATION ONLY)

(Expressed in Hong Kong dollars)

	Financed by Save the Children Hong Kong	Financed by other fund sources	2025 Total	2024 Total
EXPENDITURES				
Staff costs				
Salaries and welfare	$ 584,057	$ 204,824	$ 788,881	$ 952,580
MPF contribution	23,443	10,341	33,784	42,245
Staff development and recruitment	-			1,504
Long service payment	-	-	-	6,426
	$ 607,500	$ 215,165	$ 822,665	$ 1,052,754
Administrative expenses				
Audit fee	$ -	$ 4,600	$ 4,600	$ 4,500
Building rent and rates	6,000	-	6,000	6,000
Electricity and air-conditioning charges	-	8,606	8,606	9,198
Fitting-out and equipment	-	-	-	1,219
Printing and stationery	354	15,549	15,903	2,375
Postage and courier		946	946	198
Telephone and communication		26,025	26,025	28,064
Transportation and travelling	-	62	62	31
Insurance	5,134	1,499	6,633	5,197
Depreciation	-	122,792	122,792	121,817
Repairs and maintenance	606	6,212	6,818	2,316
Cleaning fee	17,963	658	18,221	15,427
Bank charges		572	572	674
Membership fee	-	2,514	2,514	1,309
	$ 30,597	$ 190,175	$ 220,772	$ 199,249

THE HONG KONG COMMITTEE ON CHILDREN'S RIGHTS LIMITED
香港兒童權利委員會有限公司
DETAILED PROFIT AND LOSS ACCOUNT (CONT'D)
FOR THE YEAR ENDED DECEMBER 31, 2025
(FOR MANAGEMENT INFORMATION ONLY)
(Expressed in Hong Kong dollars)

	Financed by Save the Children Hong Kong	Financed by other fund sources	2025 Total	2024 Total
Programme expenses:				
Promotion and publicity	$ -	$ 3,171	$ 3,171	$ 55,848
Programme and operating expenses for Kids' Dream	10,008	-	10,008	15,604
Dress Different Day	-	6,225	6,225	-
CRC report - Civil Society	-	-	-	134,284
CRC report - Children	-	-	-	5,651
Miscellaneous	96	411	507	1,722
Children's Forum		65,342	65,342	-
	$ 13,104	$ 75,149	$ 88,253	$ 212,529
Other charges:				
Sundries	$ -	$ 2,106	$ 2,106	$ 6,347
	$	$ 2,106	$ 2,106	$ 6,347
Total expenditure	$ 651,201	$ 482,595	$ 1,133,796	$ 1,476,159

Disclosures required under Section 436 of the Hong Kong Companies Ordinance

a. The detailed profit and loss account relating to the years ended December 31, 2025 and 2024 as shown on pages 17 to 19 does not constitute the organisation's specified financial statements for both years as defined in Section 436 of the Hong Kong Companies Ordinance but is derived therefrom.

b. The organisation has delivered the specified financial statements for the year ended December 31, 2024 to the Registrar of Companies and will deliver the specified financial statements for the year ended December 31, 2025 in due course.

c. Auditor's reports have been prepared on the specified financial statements for both years.

d. The auditor's reports for both years :

i. were not qualified or otherwise modified;
ii. did not refer to any matter to which the auditor drew attention by way of emphasis without qualifying the reports; and
iii. did not contain a statement under Section 406(2) or 407(2) or (3) of the Hong Kong Companies Ordinance.