

職業訓練局

VOCATIONAL TRAINING COUNCIL

ANNUAL REPORT 年報 2011/2012



E M P O W E R I N G P E O P L E

培育人才 多元發展



D R I V I N G   E X C E L L E N C E

精益求精 追求卓越

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# OUR VISION & MISSION

願景及使命

LTC



**About the Vocational Training Council**

Established in 1982, the Vocational Training Council (VTC) is the largest vocational education, training and professional development group in Hong Kong. Every year, our comprehensive range of pre-employment and in-service programmes provide around one quarter of a million students with valuable credentials, including internationally recognised qualifications.

**Exploring Opportunities, Success in Action**

We provide extensive opportunities for graduates to determine if their next destination should be employment or future study. Our “think and do” approach gives students the chance to cultivate their passion for learning while simultaneously acquiring the skills and know-how they need to succeed.

Our professional teaching staff is committed to fostering an interactive and creative learning environment in which every student can shine. Meanwhile, our industry partners rely on us to develop dynamic programmes that produce the highly skilled talent Hong Kong needs to compete in the global economy.

**關於職業訓練局**

職業訓練局 (VTC) 於 1982 年成立，是香港最具規模的專業教育培訓及發展機構，每年為約 25 萬名學生提供全面的職前和在職訓練，頒發國際認可的學歷資格。

**積極掌握機會 實踐邁向成功**

無論就業或升學，VTC 提供廣闊的進修機會。我們「思考與實踐」並重的教學方針，不但令學生掌握專業技術和知識，也培養出對學習的熱忱，引領他們踏上成功之路。

VTC 的專業教學團隊，矢志打造互動和充滿創意的學習環境，讓每位學生迸發光芒。同時，我們與業界協作，積極發展專業課程，培育幹練人才，提升香港在全球經濟的競爭力。

**Members of the VTC Group**

- Technological and Higher Education Institute of Hong Kong (THEi)
- Institute of Professional Education And Knowledge (PEAK)
- School for Higher and Professional Education (SHAPE)
- Hong Kong Institute of Vocational Education (IVE)
- Hong Kong Design Institute (HKDI)
- Pro-Act by VTC
- Hospitality Industry Training and Development Centre (HITDC)
- Chinese Cuisine Training Institute (CCTI)
- Maritime Services Training Institute (MSTI)
- Youth College
- Integrated Vocational Development Centre (IVDC)
- Yeo Chei Man Senior Secondary School (YCM)
- Shine Skills Centre

**VTC 機構成員**

- 香港高等科技教育學院
- 高峰進修學院
- 才晉高等教育學院
- 香港專業教育學院
- 香港知專設計學院
- 卓越培訓發展中心
- 旅遊服務業培訓發展中心
- 中華廚藝學院
- 海事訓練學院
- 青年學院
- 匯縱專業發展中心
- 邱子文高中學校
- 展亮技能發展中心

Members of VTC Group VTC 機構成員



## CORPORATE GOVERNANCE 機構管治

### Vision

To be the leading provider of vocational education and training in the Region

### Mission

- To provide a valued choice to school leavers and adult learners to acquire the values, knowledge and skills for lifelong learning and enhanced employability
- To provide valued supports to industries for their manpower development

### Core Values

- To serve with integrity
- To be client-focused
- To strive for excellence
- To be entrepreneurial
- To forge partnerships with stakeholders

### 願景

成為亞太區卓越的專業教育培訓機構

### 使命

- 為離校生及在職人士提供具價值的進修選擇，協助培養正確觀念，掌握知識技能，積極終身學習，提升就業競爭力
- 為業界提供具價值的支援，促進行業人力發展

### 價值信念

- 公正誠信
- 服務至上
- 追求卓越
- 企業精神
- 伙伴合作



The VTC is committed to a high standard of corporate governance. Our corporate structure has clear lines of accountability and responsibility, with authority delegated within clearly defined parameters.

The VTC's management and committees operate on three levels:

- (a) The Council, together with its committees and boards, is responsible for macro-level management;
- (b) The Executive Director, supported by the management Caucus and various committees, is responsible for day-to-day management; and
- (c) The Vocational Education and Training (VET) Advisory Committee and VET Academic Board, with its committees and boards, provide advice and oversee the management of academic matters.

The Council is the VTC's highest authority. It consists of 22 members, four of whom are senior Government officials and 18 non-governmental representatives from the industrial, commercial, service, labour and educational sectors. All of them are appointed by the Chief Executive of the HKSAR. The Executive Director also sits on the Council as an ex-officio member.

The Council is assisted by 21 training boards and five general committees. They advise the Government on labour market conditions in their respective sectors and help to ensure that the VET keeps pace with projected manpower requirements. In addition, they create precise specifications for the main jobs in different industrial sectors, and advise the VTC on curriculum development, course planning and quality assurance.

The VTC's day-to-day management comes under the purview of the Executive Director, an ex-officio member of the Council serving on its five functional committees. The Executive Director reports to the Council via its Chairman.

The Executive Director is assisted by the Caucus team, which guides and manages the overall operation of the VTC's services. The Executive Director also chairs the Quality Assurance Steering Committee and Strategic Plan Implementation Steering Group.

The VET Advisory Committee is chaired by a prominent industry leader. It consists of members from industry, education and the public sectors. Its function is to advise the Council on the broad direction and strategy of the VTC's academic development, and its provision of quality VET to meet projected manpower requirements. Chaired by the Executive Director, the VET Academic Board formulates major academic management policies.

VTC致力維持高水平的機構管治，管理架構層級分明，責任清晰，各級人員在其權責範圍內各司其職。

VTC的管理和委員會架構分三層運作：

- (a) 理事會及轄下各委員會負責宏觀管理；
- (b) 執行幹事在高層議會和多個委員會輔助下負責日常管理；以及
- (c) 專業教育培訓顧問委員會、專業教育培訓學務委員會和各屬會負責學務諮詢與管理。

理事會屬VTC最高決策層，由22名委員組成，包括四名政府高級官員，以及18名來自工商、服務、勞工和教育界別的非政府人士。理事會成員由香港特別行政區行政長官委任，VTC執行幹事亦為理事會的當然委員。

理事會之下設有21個訓練委員會和五個一般委員會協助工作。這些委員會因應所屬行業的人力市場情況向政府提交建議，確保VTC的專業教育培訓工作能滿足預期的人力需求。此外，委員會亦為不同行業的主要工種制訂明確的職務說明，並對VTC的課程發展、課程策劃和質素保證提供意見。

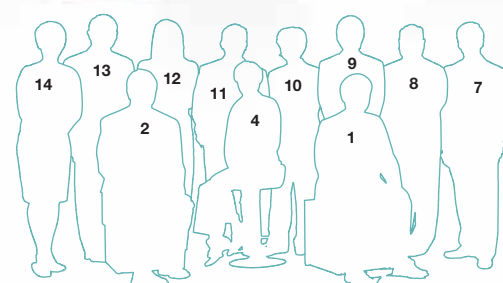
執行幹事負責管理VTC的日常運作，並身兼理事會和五個直屬功能委員會成員，通過主席向理事會匯報工作。

高層議會協助執行幹事督導和管理VTC提供的服務；執行幹事亦擔任質素管理策導委員會與策略計劃執行督導委員會主席。

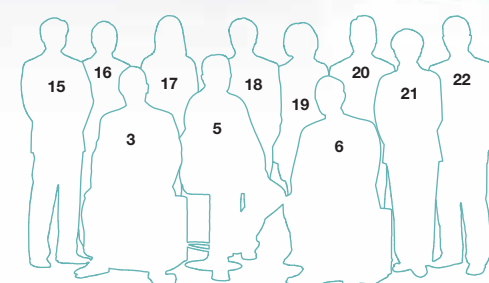
專業教育培訓顧問委員會的成員來自不同行業、教育和公共界別，由業界翹楚出任主席，在VTC學務發展的整體方向和策略，以至開辦優質專業教育培訓課程配合預期人力需求方面，向理事會提供意見。至於專業教育培訓學務委員會，則由執行幹事擔任主席，負責制訂主要的學務管理政策。



## THE COUNCIL 職業訓練局理事會



- |   |  |   |
|---|--|---|
| 1. Mr. Clement CHEN Cheng-jen<br>(Chairman)<br>陳鎮仁先生 (主席)     | 5. Mr. Bernie TING Wai-cheung<br>丁煒章先生 | 9. Mr. Locky CHU Kwan-lam<br>朱鈞林先生      |
| 2. Dr. Joseph LEE<br>(Deputy Chairman)<br>李宗德博士 (副主席)         | 6. Mr. CHOY Chung-foo<br>蔡中虎先生         | 10. Ms. LI Fung-ying<br>李鳳英女士           |
| 3. Dr. Roy CHUNG Chi-ping<br>(Deputy Chairman)<br>鍾志平博士 (副主席) | 7. Mr. Bruce POH Geok-huat<br>傅玉發先生    | 11. Mr. Conrad WONG Tin-cheung<br>黃天祥先生 |
| 4. Dr. Carrie WILLIS<br>邱霜梅博士                                 | 8. Mr. Cliff SUN Kai-lit<br>孫啟烈先生      | 12. Ms. Winnie NG Wing-mui<br>伍穎梅女士     |



- |                                       |   |   |
|---------------------------------------|---|---|
| 13. Mr. CHEUK Wing-hing<br>卓永興先生      | 17. Ms. Michelle LI Mei-sheung<br>李美嫦女士 | 21. Ms. Maria KWAN Sik-ning<br>關錫寧女士    |
| 14. Ms. Samanta PONG Sum-yee<br>龐心怡女士 | 18. Mr. Eric YIM Chi-ming<br>嚴志明先生      | 22. Mr. Daniel CHENG Man-chung<br>鄭文聰先生 |
| 15. Mr. Sunny LEE Wai-kwong<br>李惠光先生  | 19. Ms. Karen CHAN Ka-yin<br>陳嘉賢女士      |   |
| 16. Mr. James KWAN Yuk-choi<br>關育材先生  | 20. Mr. Larry TCHOU Ming-kong<br>朱民康先生  |   |

as at 31 March 2012  
截至 2012 年 3 月 31 日



# CHAIRMAN'S FOREWORD

## 主席序言

“ *In face of all these challenges and opportunities, the VTC has made great strides in the year under review as it seeks to increase the impact it makes on the sustainable development of Hong Kong by building a robust VET system.*

*面對挑戰和機遇，VTC在年內取得重大進展，為香港可持續發展奠定強大穩健的專業教育培訓架構。*

”



I was honoured to become the Chairman of the Vocational Training Council (VTC) in January 2012 to help steer the organisation towards a strong future as a leader in Hong Kong's vocational education and training (VET). In my first statement as Chairman, I am delighted to report that this year has been marked by a series of milestone achievements that make it stand out as a period of excellence for the VTC.

Hong Kong's need for education and manpower has been undergoing a period of significant change. The implementation of a new academic structure, growing importance of internationalisation in education, and rising demand for well-trained manpower to support economic growth, have posed challenges and created opportunities for all higher education and VET institutions and the VTC is no exception.

### Raising the Profile of VET

In face of all these challenges and opportunities, the VTC has made great strides in the year under review as it seeks to increase the impact it makes on the sustainable development of Hong Kong by building a robust VET system. We demonstrated firm commitment to our Second 8-Year Strategic Plan spanning 2009/10 to 2016/17, and with a central theme of "Value Innovation and Capability Building". Guided by the Strategic Plan, a number of major initiatives were undertaken during the year in support of the VTC's mission to nurture high-calibre professionals for Hong Kong and the Region while staying attuned to the changing times. The VTC continued to focus on priorities that add values to our students and stakeholders, including various VET initiatives, industry attachment programmes and relationships with industry.



我非常榮幸在2012年接任職業訓練局(VTC)主席，帶領VTC精進騰飛，在本地專業教育培訓中穩佔領導地位。首次以主席身分撰寫序言，我很高興向大家分享VTC取得豐碩成果，創出成就輝煌的一年。

香港的教育及人力資源的需求經歷重大轉變。新高中學制的推行、越趨重要的教育國際化，以及為支援經濟增長而日增的人才需求，對高等及專業教育培訓機構而言，正是步步挑戰，處處良機。VTC亦不例外，身處其中。



### 提升專業教育培訓地位

面對挑戰和機遇，VTC在年內取得重大進展，為香港可持續發展奠定強大穩健的專業教育培訓架構。秉承由2009/10至2016/17年度第二套八年策略計劃的方針，VTC與時並進，在「創新價值、建構實力」的主題下，啟動多項新猷，肩負使命，為本港及亞太區培育高質素的專業人才。VTC繼續重點發展能為學生及持份者增值的項目，包括各種專業教育培訓、實習計劃，並與業界保持密切關係。



One of the major thrusts in VET development was the vertical extension of VET value chain. As an essential fixture of Hong Kong's education landscape, VET helps bridge the gap between the current higher education structure and the increasing demand for a quality skilled workforce. During the year, the VTC established a new member institution, the Technological and Higher Education Institute of Hong Kong (THEi) to offer degree programmes with strong vocational orientation. The extension of VET programmes to degree level shows that VET does not have to end at the sub-degree level, thereby better meet the rising aspiration of young people for higher qualifications. THEi adds to the diversity of the education landscape in Hong Kong and the Region. I am glad to report that Government has approved the allocation of a new campus site at Chai Wan for THEi and the formal land grant process has commenced.

### Empowering Students with Excellence

The VTC has always sought to enhance its existing VET programmes and introduce new ones to serve the evolving needs and aspirations of society. As such, we focused on enriching our Higher Diploma and Foundation Diploma programmes to align them with the new Senior Secondary Academic Structure embodied in the Education Reform and the latest developments of the Qualifications Framework. A suite of new Higher Diploma programmes is now ready for the first cohort of Secondary 6 graduates in September this year.

All our programmes are designed to equip students for gainful employment and lifelong learning by providing them with opportunities to strengthen their positive values and soft skills in a structure that emphasises holistic development. Serving an extensive range of individuals, we provide a seamless progression pathway for young people as well as in-service personnel.

拓展延伸專業教育培訓的價值鏈，是未來發展的重要推動力。專業教育培訓是教育體系中重要一環，能填補目前高等教育制度未能滿足社會對優質技術人才需求的缺口。年內，VTC成立香港高等科技教育學院(THEi)，開辦以專業為本的學士學位課程，使專業教育不再止步於副學位程度，以滿足年輕人考取更高學歷的需求。THEi擴闊香港及亞太區的教育領域，學習機會更見多元化。我們喜獲政府批出柴灣土地興建THEi新校園，撥地程序亦已展開。

### 培育人才 追求卓越

VTC一向積極求進，提升現有的專業教育培訓課程，並不斷推陳出新，以回應社會瞬息萬變的需求及期望。故此，我們去年積極增潤高級文憑及基礎文憑課程，務求與教育改革下新高中學制，以及資歷架構的最新發展接軌。今年九月，我們為新學制首屆中六畢業生開辦一系列新高級文憑課程。

VTC所有課程設計以學生就業及終身學習的需要為重心，並秉持鼓勵全人發展的理念，培育學生正確的價值觀，使他們掌握個人發展的技巧，茁壯成長；為年輕人及在職人士提供四通八達的升學途徑。

放眼國際，我們以開拓國際視野為要務。除吸引非本地學生就讀，發展多元文化的學習環境外，我們有賴強大的海外伙伴網絡，提供機會讓學生出國留學及交流。目前，VTC正積極提升教學質素及學術水平，冀在國際間打響名堂。

We have also embraced the international community and adopted an international perspective as part of our core mission. In addition to introducing measures to attract more non-local students and developing a multi-cultural learning environment on VTC campuses, we have continued to provide our students with opportunities to study abroad and participate in international exchange, thanks to our strong network of overseas partners. Meanwhile, we actively enhanced our teaching capabilities and academic standards, paving the way for an enhanced reputation on the international stage.

### Driving Industry Development

The VTC is always responsive to and fully supportive of the Government's efforts to enhance the competitiveness and development of Hong Kong. In the year, the VTC has been developing an International Cuisine College that will open its doors in 2014/15. The College will provide the manpower training needed to help develop Hong Kong as a preferred tourist destination featuring international cuisines and fine dining.

In support of the Government's pledge to focus on the development of the testing and certification industry, among one of the six industries where Hong Kong enjoys a clear advantage, the VTC has actively participated in organising seminars and workshops to address key issues together with industry stakeholders.

Another VTC-industry collaboration is exemplified in the establishment of the VTC Tao Miao Institute in 2012 that aims at raising the standard and professionalism of the catering industry through the provision of industry upgrading programmes in the arenas of management, quality assurance, occupational safety and health, as well as testing and certification.

### Spreading VTC Brand in the Region

We continued to reach out beyond Hong Kong especially to the Mainland so as to realise our vision to be the leading provider of VET in the Region. The promulgation of Mainland's 12th Five Year Plan, the National Plan for Medium and Long-term Education Reform and Development (2010-2020) and other related education policies have spurred the aspirations of Mainland VET institutions to improve the overall standard of vocational education. In response to increasing demand, we have forged closer relationship with our strategic partners in the Mainland. During the year, we have signed framework agreements with various Mainland partners such as Department of Human Resources and Social Security of Guangdong Province, University of Shanghai for Science and Technology and others over different areas of collaborations.

### 推動業界發展

VTC一向響應支持政府提升香港競爭力及持續發展的決心。年內，VTC積極籌備成立國際廚藝學院，計劃於2014/15學年招生。學院將提供有關人才培訓，讓香港繼續成為全球旅客喜愛的國際美食天堂。

政府早前列出六項香港享有明顯優勢的產業，包括檢測認證業。我們亦全力支持政府重點開發該行業的承擔，積極主辦有關研討會及工作坊，與業界一起探討關鍵議題。

此外，VTC稻苗學院於2012年成立，是VTC與業界緊密合作的又一例證。通過業界增值課程，從管理、質素保證、職業安全、檢測和認證等層面，提升整體餐飲業水平及專業標準。

### 區內品牌推廣

VTC矢志成為區內卓越的專業教育培訓機構。為此，我們積極拓展，衝出香港，並聚焦中國內地。隨「十二五」規劃頒布，加上《國家中長期教育改革和發展規劃綱要2010-2020》及其他相關的教育政策，促使內地有關機構均銳意提升整體專業教育的水平。由於需求日增，我們與內地策略合作伙伴建立緊密關係。年內，我們與廣東省人力資源和社會保障廳、上海理工大學等簽訂框架協議，促進不同領域的協作。

除加強與伙伴的合作關係，VTC更活躍於各種知識交流平台，如粵港合作聯席會議，與其他機構分享觀點經驗，合力發展穩健的專業教育培訓體系。

### 謹致謝忱

自1989年至今，我於VTC先後擔任不同崗位，見證VTC的茁壯成長。在此感謝各理事會成員以及VTC同事的大力支持。VTC現今得以充沛活力和專業精神聞名，我衷心感謝前任主席梁君彥博士，奠定穩固根基，VTC方能繼續向前邁進。在任六年內，梁博士為專業教育培訓的發展，以至成為香港教育體系的重要一環，貢獻良多。我十分感謝梁博士將繼續為VTC出力，擔任國際廚藝學院督導委員會主席，以及設計學院顧問委員會主席兩項要職。

Besides forging stronger partnerships, we actively participated in various knowledge exchange platforms such as the Hong Kong/Guangdong Expert Group on Co-operation Joint Conference to share our views and experiences with our counterparts in developing a robust VET model.

### Vote of Thanks

Since I have served the VTC in different capacities since 1989, I have witnessed the remarkable growth of the organisation, thanks to the staunch support of my fellow Council Members and the VTC colleagues. The VTC has carved a sterling reputation for its dynamism and professionalism. To this end, I must thank my predecessor Dr. Andrew LEUNG Kwan-yuen who had laid a strong foundation which I was able to build upon. During his six-year tenure as Chairman, Dr. Leung has made numerous far-reaching contributions to the VTC and the development of VET as an integral part of the education system in Hong Kong. We are glad that Dr. Leung continues to afford the Council his support and guidance as Chairman of the Steering Committee of the International Cuisine College and Chairman of the Design Institute Advisory Board.

I would also like to extend my deepest gratitude to our Executive Director Dr. Carrie WILLIS who will retire at the end of this year after 12 years of excellent service. Under her dynamic leadership and untiring energy as Executive Director, the VTC has flourished and grown from strength to strength. Taking this opportunity, I wish her a long and fulfilling retirement. At the same time, I would like to extend a very warm welcome to our new Executive Director, Mrs. Carrie YAU, who will assume office in January 2013. Mrs. Yau has earned an impeccable record in public administration for over 30 years. I am confident that she will share our vision on the development of VET for nurturing our younger generation.

The year of 2011/12 witnessed the significant progress of the VTC on all fronts. Despite everything we have achieved so far, we cannot afford to be complacent. In an era of globalisation and ever-changing education and economic landscape, VET is playing a more important role in enhancing the competitiveness of Hong Kong. In this regard, we will continue to spare no effort to enrich our programmes and enhance their quality and relevancy, work closely with business, industry and the Government in building Hong Kong's quality human capital. We have indeed a great deal of work before us and many more challenges and obstacles to confront. I sincerely call upon your continued support. By working together, holding steadfastly to our beliefs, we can reach new heights.

Clement CHEN Cheng-jen, BBS, JP  
Chairman



此外，執行幹事邱霜梅博士將於年底退休，在此謹向她致以謝忱。邱博士12年來在VTC卓育菁莪，孜孜不倦的精神令VTC開枝發榮。藉此機會，我衷心祝福邱博士退休生活充實愉快。與此同時，我歡迎尤曾家麗女士於2013年1月加入本局擔任執行幹事。尤太在公共行政方面擁有超過30年的豐富經驗，我深信在她統掌下，VTC定會進一步推動專業教育培訓發展，實踐為社會培育更多年輕人的願景。

在2011/12學年，VTC在各範疇長足發展。儘管我們已取得目前成就，卻不能因而感到自滿。身處全球化的年代，教育及經濟環境不斷變化，專業教育培訓在提升香港競爭力方面，更形重要。今後，VTC將繼續不遺餘力增潤課程，提升教學素質及提供適時適切的課程，並與工商界和政府緊密合作，為香港儲備高素質的人力資本。未竟之事還有許多，面前亦有不少挑戰和障礙，希望各位繼續全力支持。只要同心合力，堅守信念，我們必可再創高峰。

主席  
陳鎮仁，BBS, JP



# EXECUTIVE DIRECTOR'S REVIEW

執行幹事工作回顧

“ As a key regional VET provider, it is imperative for the VTC to continually review its programmes and course structure to ensure they are relevant and fit the needs of society.

作為亞太區重要的專業教育培訓機構，VTC必須不斷完善課程內容及結構，以順應並滿足社會發展需求。

”

For the past 30 years, the high quality educational programmes of the Vocational Training Council (VTC) have been empowering the people of Hong Kong with knowledge, skills and confidence. Millions of our city's people have created a better future for themselves and Hong Kong through the VTC's programmes and our carefully tailored training and consultancy services have done much to raise the competitiveness of the Region's industry. Today, the VTC is widely recognised at home and abroad as a pioneering vocational education and training (VET) provider and each year it offers one quarter of a million students the opportunity to upgrade themselves with the acquisition of valuable credentials.

When I retire this year, I will have served the VTC for over a decade. I am grateful that in my final year as Executive Director, the VTC has enjoyed a challenging but successful period. The achievements reviewed in the 2011/12 report confirm our continuing success in accomplishing the Council's commitments and good progress has been made toward the goals laid out in the VTC's Second 8-year Strategic Plan.

During the year, we met the opportunities and challenges arising from the Education Reform, the developments of the Qualifications Framework, the increasing importance of internationalisation in education, as well as changes in students' aspirations and market demand.

#### Through-train Education to Serve Diverse Needs

As a key regional VET provider, it is imperative for the VTC to continually review its programmes and course structure to ensure they are relevant and fit the needs of society.

To meet student demand for opportunities to move on to degree programmes, a new member institution of the

30年來，職業訓練局(VTC)提供的優質課程，幫助無數港人掌握專業知識與技能，同時樹立信心。憑藉VTC的教育及培訓項目，數百萬的港人為自己，更為香港創造美好的未來，而我們精心設計的培訓和顧問服務也為提升亞太區內行業的競爭力作出貢獻。如今，VTC成為專業教育培訓的翹楚，聲名遠播海內外。我們每年為25萬名學生提供教育培訓，助其獲得各類寶貴學歷資格，自我提升。

屈指算來，我屆今年退休之時，已在VTC工作了十餘個寒暑。在擔任執行幹事最後這一年裡，我再次見證VTC跨越挑戰，豐收成果，我着實感到欣慰。2011/12年度報告記載了過去一年我們取得的各項成績，對我們堅持並成功實踐VTC承諾予以充分肯定。此外，我們朝向VTC第二套八年策略計劃的既定目標又邁進了一大步。

這一年，香港的教育改革、資歷架構的發展、教育國際化的大趨勢，以及學生期望和市場需求的轉變，既給我們帶來巨大的挑戰，亦為我們創造了新的機會。

#### 一條龍教育 切合不同需求

作為亞太區內重要的專業教育培訓機構，VTC必須不斷完善課程內容及結構，以順應並滿足社會發展需求。

為回應學生對升讀學位課程的渴求，VTC透過新成立的成員院校香港高等科技教育學院(THi)進一步延展專業教育培訓的價值鏈。THi將由2012/13學年起，開辦由VTC頒授的學位課程。

為迎接首屆香港中學教育文憑畢業生在2012年9月入學，我們積極進行課程改

VTC, the Technological and Higher Education Institute of Hong Kong (THEi), has been established to extend the VET value chain. THEi will start to provide the VTC's own degree programmes in the 2012/13 academic year.

In preparation for admission of the first cohort of Hong Kong Diploma of Secondary Education graduates in September 2012, we have made impressive progress on curricula revamp in the final stage to ensure a smooth interface with the new secondary education. Various computer systems have also been developed to support the new Module Accumulation Programme (MAP) structure of the new Higher Diploma programmes. The MAP will provide flexibility for students to choose their own pace at which to study.

#### Preparing Students for Career Success

The future of Hong Kong lies with our young generation. To help students reach their potential and prepare for future careers, substantial initiatives have been undertaken in the past year. A number of strategies were mapped out to improve students' work preparedness. The Student Development e-Portfolio system was instituted while student industrial attachment was factored into the new Higher Diploma. The English curricula were also enriched with discipline-related materials and industry-specific workplace English programme launched.

A wide range of career advisory and employment support services, from job placement services, career psychometric tests to career advisory workshops, have also been provided to students and graduates to help them identify their developmental needs and create the best conditions for personal growth. Mentorship schemes for students and young alumni were implemented and a Career Development and Advancement Advisory Service for graduates and alumni was piloted.

Besides strengthening its software, the VTC is also boosting its hardware. The newly established Student Development Education Centre at Tai Lam Chung will further enhance students' learning experience through the provision of experiential and tailor-made adventure-based training.

#### Supporting Government's Initiatives

The development of education has been top of the Hong Kong SAR and Central Government's agenda. In this regard, the VTC has embarked on a series of major projects in line with the Governments' direction and industry's manpower development needs.

The Chief Executive promulgated in the 2011/12 Policy Address establishment of the International Cuisine College, a new Youth College with focus on non-Chinese speaking

革並已取得相當進展。現在，改革的歷程已進入最後階段，確保與新高中學制順利接軌。我們引進新的電腦系統亦已準備就緒，以支援新高級文憑課程的學科單元儲修的修課模式，使學生在修業上可享有更大的靈活性，並選取適合自己的步伐完成課程。



#### 裝備學生 打造成功未來

青年是香港的未來社會棟樑。為了讓學生發揮潛能，為未來事業作好準備，VTC於過去一年展開多項新措施，協助學生提升就業能力，包括建立學生發展電子履歷系統，以及將工作實習納入新高級文憑課程中。我們更強化英語課程中與學科相關的教案，並推出針對特定行業的職業英語課程。

此外，我們也為學生及畢業生提供一系列職業諮詢和就業支援服務，包括求職招聘、就業心理測試及諮詢工作坊等，以協助他們確定個人發展需要，鞏固優勢，向目標進發。我們更展開師友計劃，聯繫學生及年輕校友，並試行專為應屆畢業生及校友而設的事業發展及諮詢支援計劃。

在強化軟件的同時，VTC亦積極提升硬件配套，我們在大欖涌剛落成的學生發展教育中心，將提供體驗式和度身訂造的歷奇訓練，進一步豐富學生的學習經驗。

#### 支持政府措施

教育發展一向是香港特區及中央政府的首要任務。為此，VTC展開一系列發展項目，以配合政府方針及回應業界的人力資源發展需要。

行政長官在2011/12年度施政報告中宣布成立國際廚藝學院，以及增辦一所青年學



students and students with special educational needs; and a pilot Traineeship Scheme for the service industries under the VTC.

Leveraging the expertise of the Hospitality Industry Training and Development Centre, the Chinese Cuisine Training Institute and the T Hotel, the new International Cuisine College promises to be another centre of excellence of the VTC that will train the manpower needed for the sustained prosperity of Hong Kong, helping to promote tourism, the wine trade, and the development of Hong Kong as a gourmet paradise. Preparatory work on campus construction and course planning of the College is in full swing. The first cohort of students is expected to be admitted in 2014/15. In September 2012, non-Chinese speaking students and students with special educational needs will be able to pursue their education in the new Youth College designed to keep pace with their learning abilities.

The Beauty Care and Hairdressing Traineeship Scheme was rolled out during the year to provide structured apprenticeships for young people and improve the manpower supply for trades from the service sectors.

### Driving Internationalisation

To enrich the academic, cultural and social development of students, and support the Government's efforts to develop Hong Kong's education service through internationalisation and diversification, the VTC is ready to admit as from 2012/13 non-local students onto programmes in niche areas with strong appeal. During the year, preparatory work was undertaken that included putting in place the necessary infrastructure and support measures for the programme including admission arrangements, advisory and support services to non-local students and accommodation facilities. Construction of the new student dormitory at Pokfulam has been completed to accommodate new non-local students. Another dormitory in the Hong Kong Institute of Vocational Education (Tsing Yi) was planned.



院，為非華語及有特殊教育需要的學生提供特別專項服務，並由VTC以試點形式為服務行業推出見習員訓練計劃。

憑藉旅遊服務業培訓發展中心、中華廚藝學院及T酒店的專業經驗與優勢，VTC將打造國際廚藝學院成為一所卓越的訓練學府，為香港持續發展孕育更多優秀人才，促進旅遊業及葡萄酒業發展，鞏固香港美食天堂的地位。學院校園建設及課程規劃的籌備工作正進行得如火如荼，預期在2014/15學年開始招收學生。自2012年9月開始，非華語及有特殊教育需要的學生將可入讀專為照顧他們學習能力而設的新青年學院。

VTC年內推出美容美髮業見習員訓練計劃，為年輕人提供系統化實務訓練，造就更多服務行業專才。

### 推動國際化

為了豐富學生在學術、文化和社交的發展，並支持特區政府教育國際化和多元化的發展方向，由2012/13學年開始，部分富有特色而具吸引力的課程將收取非本地學生就讀。年內，為成其事，有關課程的基礎建設及支援籌備工作陸續上馬，例如入學安排、學生諮詢及支援服務，還有專為非本地學生而設的住宿設施等。位於薄扶林的新學生宿舍竣工，可供非本地學生入住。此外，另一所宿舍亦已計劃於香港專業教育學院(青衣)興建。

### 拓展內地專業教育培訓

多年來，VTC一直與內地各機構建立強大網絡。在2012年，VTC更進一步加強與內地伙伴合作，通過顧問服務、交流及分享成功經驗，促進專業教育培訓在中國內地的發展。

### Extending VET on the Mainland

Over the years, the VTC has built a strong network with Mainland institutions. During the year, we further enhanced our collaborations with our counterparts on the Mainland. Through consultancies, exchanges and sharing of good practices, we sought to contribute to the development of VET in Mainland China.

One shining example is the Guangdong Industrial Design Institute (partner institute of Hong Kong Design Institute) in Nanhai, Guangdong, a new endeavour between the VTC and the Guangdong Occupational Skill Testing Authority, where the VTC provided advice for curriculum development, management structure and quality assurance. We also incorporated the China element in our curriculum and extended our services to the Mainland so as to enable our students and graduates to gain a better understanding of cultural and economic developments on the Mainland for their future career development.

### Building Capabilities

We are committed to capability and capacity building to meet developing societal needs and what is more, to constantly reinventing ourselves for tomorrow. Staff development programmes continued to be enhanced to build staff capabilities, and training was planned for teaching staff to help them to meet the changing development needs of the VTC. Special measures have also been instituted to source staffing expertise both locally and from outside Hong Kong to meet the manpower demands of the various strategic initiatives such as the degree programmes.

To this end, I must thank the Council Members for their sage advice as I sought to lead the VTC forward. In the past years, the VTC has surmounted many challenges to become what it is today – a vibrant organisation and a role model for VET in the Region, contributing towards its mission of developing a quality workforce that is transforming Hong Kong into a knowledge-based, high-value-added economy. I am confident that with the positive stewardship of the Council, the selfless enthusiasm of our colleagues and the leadership of Mrs. Carrie YAU, the incoming Executive Director, the VTC will continue to realise its meaningful missions.

While we plan for a better future, the VTC is celebrating its 30th Anniversary this year to review and celebrate our past achievements. Echoing the theme of "Partnering into the Future", a year-long programme of celebrations will take place throughout 2012 which will allow us the opportunity to strengthen our bonds and share our accomplishments with stakeholders and community at large. It will also be an occasion for us to reaffirm our commitment to manpower development and training for Hong Kong. We look forward to your continued support.

Dr. Carrie WILLIS, SBS, JP  
Executive Director



其中粵港合作的亮麗典範，正是位於廣東南海的廣東工業設計培訓學院(香港知專設計學院合作院校)。這院校由VTC與廣東省職業技能鑑定指導中心攜手共建，VTC負責為學院的課程策劃、管理架構及質素保證等範疇提供意見。我們並將中國課題納入課程，拓展服務至內地，讓學生和畢業生更了解內地文化及經濟發展，為事業發展作好準備。

### 提升實力

我們致力提升機構實力和員工的技能和知識，以滿足社會的發展需要，更為重要的是，為未來不斷突破自己。VTC繼續加強員工發展計劃，幫助員工增值。為了協助教職員緊貼VTC不斷轉變的發展需要，我們亦為他們提供培訓計劃。針對各項策略措施，如學位課程的推行，VTC更特別羅致本地和外地的精英，增強陣容。

筆走終篇，我謹向理事會成員致以謝忱，我能帶領VTC向前邁進，皆得力於各位賢明之建。VTC在過去幾年跨越重重挑戰，成為今日充滿活力的教育培訓機構，在區內專業教育培訓領域內傲視同儕。VTC將繼續孕育高素質的專業人才，推動香港轉化為知識型、高增值的經濟體系。我深信在理事會的不吝指導下，加上同事們無私的熱忱，以及新任執行幹事尤曾家麗女士掌領大旗，VTC將繼續實踐其具意義的使命，再創佳績。

適逢今年VTC成立30周年，在展望美好將來的同時，亦正好回顧過去成就。長達一整年的慶祝活動以「同躍新領域」為主題，藉機讓我們與各持份者和廣大市民分享VTC的成果，加強聯繫，並重申在香港人才培訓方面的承擔。我衷心希望各位繼續支持VTC。

執行幹事  
邱霜梅博士, SBS, JP



大事剪影

# HIGHLIGHTS OF THE YEAR

# 2011

## HIGHLIGHTS OF THE YEAR 大事剪影

# 4

APRIL 4月

The WMG Graduation Ceremony 2011 was held in the VTC Auditorium to confer degrees on the first cohort of graduates from the MSc in Programme and Project Management provided by the WMG School for Professional Development, which is jointly founded by the Vocational Training Council (VTC) and The University of Warwick.

VTC與英國華威大學合作在港成立WMG專業發展學院，開辦項目管理碩士課程，首屆畢業生於VTC綜藝館舉行的「華威大學WMG 2011年度畢業典禮」上，獲頒碩士學位。



# 5

MAY 5月



A collaboration agreement was signed between the Institute of Applied Linguistics, Ministry of Education of the PRC to establish a VTC Putonghua Training and Test Centre for administering the national-level assessment, marking a big step forward for the teaching of Putonghua by the VTC.

VTC與國家教育部語言文字應用研究所簽訂合作協議，成立「職業訓練局普通話培訓測試中心」，開辦國家級水平測試，推動普通話教學工作向前發展。

The Integrated Vocational Development Centre signed a collaboration agreement with the Chinese Artists Association of Hong Kong to jointly promote the long-term development of Cantonese opera and provide training for the industry.

匯縱專業發展中心與香港八和會館簽訂合作協議，攜手推動粵劇文化藝術的長遠發展，並為業界推出培訓課程。

Mrs. Cherry TSE Ling Kit-ching, Permanent Secretary for Education and Dr. Lars NITTE, Executive Director of M+ of the West Kowloon Cultural District Authority, officiated at the VTC Annual Reception, where the annual Design Graduation Show was also unveiled.

「VTC周年酒會」邀得教育局常任秘書長謝凌潔貞女士及西九文化區管理局M+行政總監李立偉博士擔任主禮嘉賓，同場亦為一年一度的「設計畢業展」揭開序幕。



The VTC participated in the first ever International Education Forum and Expo hosted by the Education Bureau to provide young people with information on vocational education and training (VET).

VTC參與教育局首次舉辦的「國際教育論壇與博覽」，為年輕人提供專業教育培訓資訊。

# 6

JUNE 6月

# 7

JULY 7月

8

AUGUST 8月

The Vice-Premier of the State Council Mr. LI Ke-qiang visited the Hospitality Industry Training and Development Centre (HITDC) and the Chinese Cuisine Training Institute in Pokfulam to experience the development of VET in Hong Kong.

國務院副總理李克強先生參觀薄扶林旅遊服務業培訓發展中心(HITDC)及中華廚藝學院，了解香港專業教育培訓的發展進程。

A delegation led by the Governor of Guangdong Province Mr. HUANG Hua-hua visited the Hong Kong Design Institute (HKDI), where the guests exchanged views on VET with VTC representatives.

廣東省省長黃華華先生率領代表團，參觀香港知專設計學院(HKDI)，並與VTC代表交流專業培訓教育意見。



To showcase the fruits of their studies, over a hundred students from the Applied Learning Course in Fashion Design partook in the “my STYLE Fashion and Hair Show” hosted by the VTC at the Hong Kong International Trade and Exhibition Centre.

VTC假九龍灣國際展貿中心舉辦「my STYLE」時裝及髮型表演，逾百名形象設計應用學習課程學生攜手演出，展示學習成果。

SEPTEMBER 9月

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The VTC was appointed as the assessment agency of the Recognition of Prior Learning Scheme for Jewellery and Automobile industries.

VTC獲政府委派為珠寶業及汽車業「過往資歷認可」評估機構。

A Hong Kong delegation consisting of winners from the Hong Kong Youth Skills Competition jointly organised by the VTC and three other organisations competed with some 1,000 contestants in the 41st WorldSkills Competition held in London, and won four Medallions of Excellence in the Refrigeration and Air-conditioning, Beauty Therapy, Cooking and Wall and Floor Tiling trades.

VTC與三間機構合辦「全港青年技能比賽」，優勝者代表香港出戰英國倫敦「第41屆世界技能大賽」，與近千名年輕選手同場較量，於空調製冷、美容護理、西式烹調及鋪瓦四個項目奪得優異獎章。



OCTOBER 10月

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Chief Executive, the Hon. Donald TSANG Yam-kuen, visited the Youth College and the HITDC in Tin Shui Wai to meet students and understand the training provided. He was briefed on the progress of VTC initiatives outlined in the Policy Address.

行政長官曾蔭權先生到訪天水圍青年學院及HITDC，與學生會面及了解培訓工作，並聽取《施政報告》內VTC所推行項目的進展。



The Hong Kong Institute of Vocational Education (IVE) and the HKDI held Open Days on the theme of “Your Choice Your Future”, during which campus facilities were showcased and visitors experienced the study life of students from different disciplines.

香港專業教育學院(IVE)及HKDI舉行開放日，以「專業創未來」為主題，向訪客展示校園設施，以及介紹各個專業學科的學生學習成果。

NOVEMBER 11月

11



# 12

DECEMBER 12月

The VTC Graduation Ceremony 2011 took place at the Hong Kong Convention and Exhibition Centre. Over 21,000 graduates from different member institutions of the VTC were awarded Higher Diplomas, Diplomas and Certificates. Mr. Stephen LAM Sui-lung, the HKSAR's Chief Secretary for Administration, presented the VTC Honorary Fellowship to eight distinguished personalities in recognition of their contributions to promoting VET.

「VTC 2011年度畢業典禮」假香港會議展覽中心舉行，超過21,000名來自VTC各成員院校的畢業生，獲頒授高級文憑、文憑及證書等學歷。政務司司長林瑞麟先生親自頒授VTC榮譽院士榮銜予八位社會傑出人士，表揚他們對推動專業教育培訓發展的重大貢獻。

The Opening Ceremony of the Jockey Club Heavy Vehicle Emissions Testing and Research Centre of IVE (Tsing Yi) was held. The Centre is the first ever vehicle testing centre in Hong Kong certified to the latest EURO V standards.

IVE(青衣)新成立的「賽馬會重型車輛排放測試及研究中心」舉行開幕典禮。中心為本港首間歐盟五期認證的車輛測試中心。



The VTC Real Estate Services Training Board released the 2011 Manpower Survey Report of Real Estate Services, which gauged the manpower market and the manpower training required for sustained development in the industry.

VTC屬下房地產服務業訓練委員會發表《房地產服務業2011年人力調查報告》，評估業內的人力狀況，分析培訓需求，以期推動業界持續發展。

The VTC participated in the Education and Careers Expo 2012. Based on the theme of "Continuous Development", the prominent VTC Booth provided young people and in-service employees with the latest information on VET provisions.

VTC參加「教育及職業博覽2012」，並以「持續發展」為主題設置大型展台，為年輕人及在職人士提供專業教育培訓的最新資訊。

The kick-off ceremony celebrating the VTC's 30th Anniversary took place at the HKDI with Mr. John TSANG Chun-wah, the HKSAR's Financial Secretary, as the Guest of Honour where officiating guests unveiled the Toy Image DIY Design Competition.

「VTC 30周年啟動禮」假HKDI舉行，財政司司長曾俊華先生擔任主禮嘉賓。啟動禮上，一眾嘉賓為「18區玩具形象DIY設計比賽」揭幕。



The VTC Committee on Apprenticeship and Trade Testing held the 2011 Outstanding Apprentice/Trainee Award Presentation Ceremony with 30 awards presented to outstanding apprentices.

VTC屬下學徒訓練及技能測驗委員會舉行「2011年度傑出學徒／見習員獎勵計劃頒獎典禮」，向表現優秀的學徒頒發共30個獎項。

JANUARY 1月

# 1

FEBRUARY 2月

# 2

MARCH 3月

# 3



# EMBRACING CHANGES AND OPPORTUNITIES

抓緊機遇 迎接挑戰



## EXTENDING VOCATIONAL EDUCATION AND TRAINING VALUE CHAIN 延伸專業教育培訓價值鏈



As a vibrant and dynamic organisation, the Vocational Training Council (VTC) has constantly innovated in its pursuit of excellence, not only in vocational education and training (VET) but also in contributions to the betterment of society. In the year under review, significant progress has been made in fulfilling our mission of providing multiple avenues through which our students can realise their goals throughout their lives.

In response to the Government's call for more study opportunities for school leavers and sub-degree graduates, the VTC has established the Technological and Higher Education Institute of Hong Kong (THEi) to offer quality degree programmes.

### Strategic Development of Degree Programmes

The extension of our VET programmes to degree level makes VET more attractive, expanding its role in developing the knowledge and skills that Hong Kong needs. It also provides an articulation pathway for the VTC's Higher Diploma (HD) graduates and, generally, more tertiary education opportunities for school leavers.

THEi will offer six programmes in the 2012/13 academic year for graduates under the New Senior Secondary (NSS) academic structure, which are in areas of strong industry and student demand and have been accredited by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ). More new programmes in Landscape Architecture, Chinese Culinary Arts and Management as well as Health Care will be offered by 2013/14.



職業訓練局(VTC)是充滿活力與動力的機構，不斷追求卓越，提供優質專業教育培訓，推動社會發展。過去一年，我們長足發展，履行使命，為學生提供多種進修途徑以實現人生目標。

為響應政府的政策，增加離校生和副學位畢業生繼續深造的選擇，VTC成立香港高等科技教育學院(THEi)，開辦優質的學位課程。

### 發展學位課程

我們將學位課程納入課程架構，增添專業教育培訓的吸引力，加強發揮VTC為港人增進知識與專業技能的角色及作用。此舉也為VTC高級文憑畢業生提供明確的進修銜接階梯，以及為廣大離校生提供更多接受高等教育的機會。

2012/13學年，THEi將為新高中學制畢業生提供六個課程。此等課程切合業界及學生的殷切需求，並通過香港學術及職業資歷評審局審核。學院將於2013/14學年增設園境建築學、中華廚藝及管理，以及醫療護理課程。

## MASTERING CHANGES IN THE EDUCATION LANDSCAPE 整體教育發展在握



Designed to create more flexible and broad-based learning opportunities to cater for students' different abilities and needs, the NSS academic structure facilitates the development of the human resources necessary for strengthening Hong Kong's position as a leading international city.

### Curriculum Development and Enrichment

To capitalise on the opportunities brought by the academic reform and the Qualifications Framework (QF), extensive curriculum review and development have been undertaken in the past year to bring our programmes for all academic disciplines into line with the new system.

The HD programmes offered by the Hong Kong Institute of Vocational Education (IVE) and the Hong Kong Design Institute (HKDI) have been enhanced to further strengthen students' personal skills, and to equip them with professional knowledge required for the ever-changing industrial landscape. Industrial attachment is formally included as a mandatory component in the enriched curriculum to prepare students for a smooth transition from study to work. The module accumulation system, which enables students to plan their studies more flexibly, will also be introduced to the new HD programmes to be launched in 2012/13.

The Foundation Diploma programme has been revamped to peg at QF Level 3 and will carry the award title of Foundation Diploma (Level 3) with a featured curriculum blending generic and vocational elements that help students build a solid foundation for work and further studies in realising their potential for careers in a knowledge-based economy.

構建新高中學制，旨在為不同能力和需求的學生提供更靈活豐富的學習機會。新學制有助推動香港人力資源的發展，鞏固香港國際城市的領導地位。

### 發展課程 增潤內容

為抓住香港學制改革和資歷架構發展帶來的機遇，VTC年內廣泛開展了多項課程統整與發展工作，確保各學科課程均能銜接新的教育體系。

香港專業教育學院(IVE)和香港知專設計學院(HKDI)開辦的高級文憑課程，已進一步加強內容，以強化學生的個人技能及專業知識，以便他們迅速適應不斷變化的行業趨勢。我們亦把工作實習納入課程的必修內容，協助學生順利從學校過渡至工作。2012/13學年，新的高級文憑課程還將引入單元儲修的修課模式，讓學生更靈活地規劃自己的進修階梯。

我們同時革新基礎文憑課程，達到資歷架構的第三級。學生完成涵蓋通識及職業技能內容的課程後，不但能夠獲得基礎文憑(級別三)，還能夠為將來的工作及進修打好堅實的基礎，從而在知識型經濟中充分發揮自己的潛能。

Offering Ample Choices of Pre-employment Programmes

The VTC's ambition is to equip youths and professionals with the necessary skills to meet the challenges of a global economy in which there are few borders. This is achieved by offering a full range of pre-employment programmes for secondary school leavers in a wide spectrum of professional disciplines, including Applied Science, Business Administration, Child Education and Community Services, Design, Engineering, Hospitality and Information Technology.



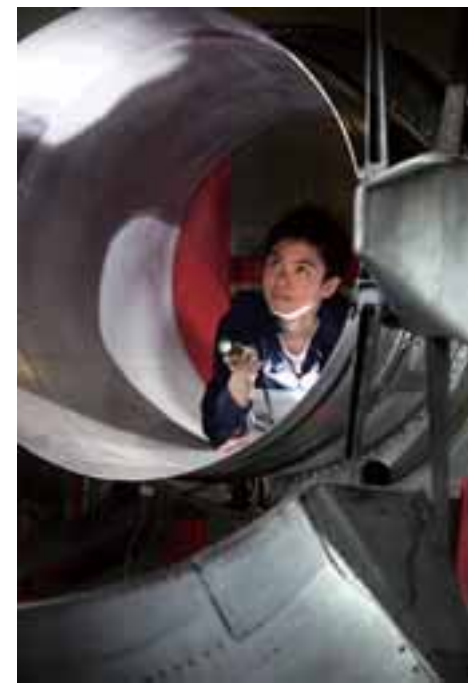
Our programmes present clear progression pathways to facilitate students' lifelong learning and career development. Through collaboration with overseas, Mainland and local universities, currently 38 top-up degree programmes are offered to satisfy the appetite of our HD graduates for higher qualifications. A number of new degree programmes are also being planned. These include the two programmes in Visual Communication to be offered by Birmingham City University in the academic year of 2012/13. Another planned top-up degree by Sheffield Hallam University in Metalwork and Jewellery will be validated to open up articulation for the jewellery students in both HKDI and IVE (Lee Wai Lee) by 2013/14. A new top-up degree in Design for Exhibition and Museums is also being developed with the University of Lincoln in the UK and it is scheduled to come on stream by 2013/14, providing a highly desirable advanced study opportunity for design graduates. Moreover, master degree programmes are offered in collaboration with The University of Warwick.

During the year, 52,000 students enrolled in the VTC's pre-employment courses. More than 18,600 students graduated from the full-time pre-employment courses offered by our member institutions and 92% of them were subsequently offered employment.

擴大職前培訓課程選擇

VTC矢志為廣大青年和在職人士提供個人技能培訓，幫助他們積極應對經濟全球化帶來的種種挑戰。為此，我們為中學離校生設計了各類職前培訓課程，遍及多個專業學科領域，包括應用科學、工商管理、幼兒教育及社會服務、設計、工程、旅遊服務以及資訊科技。

我們的課程為學生提供清晰的進修途徑，有利他們終身學習和未來的就業發展。通過與海外、內地以及本地各大院校緊密協作，我們目前為高級文憑畢業生提供38項學士學位銜接課程，滿足他們的學歷提升需求。另外，多個新學位課程也將於稍後推出，包括於2012/13學年由伯明翰城市大學提供的兩個視覺傳意學位銜接課



程。另外，我們與謝菲爾德哈蘭大學將於2013/14學年合辦金屬與珠寶設計學士學位銜接課程，可為HKDI和IVE(李惠利)珠寶設計學生提供升學銜接。此外，我們將與英國林肯大學發展新的博物館及展覽設計學士學位銜接課程，並計劃於2013/14學年正式開辦。屆時，將為設計專業的畢業生提供深造機會。除此之外，我們與華威大學協辦碩士學位課程。

今年，共有52,000名學生修讀VTC開辦的職前培訓課程；超過18,600名學生修畢我們的全日制職前培訓課程，其中92%的學生在畢業後成功獲聘。

Promoting VET in the Secondary Education Sector

Aiming to assist students to plan their future studies and career path, the VTC actively promotes VET among secondary school students. In 2011/12, we provided a school-based curriculum with a set of elective subjects to 510 students at the Yeo Chei Man Senior Secondary School.

We also offer senior secondary students Applied Learning (ApL) courses under the new curricula, to help them explore their career aspirations and orientation for further studies. Some 3,000 Secondary 5 students enrolled on the 10 VTC's ApL courses in the past year.

Meeting the Needs of the Less Privileged and Non-Chinese Speaking Students

The VTC is a socially responsible and caring organisation and is committed to providing less privileged students and young people from minority groups with opportunities for education.

During the year, the VTC continued with its Vocational Development Programmes (VDP) through the Integrated Vocational Development Centre (IVDC). Comprising the Teen's Programme, the Modern Apprenticeship Scheme, and the Ethnic Minority Project, the VDP is targeted at non-engaged youth aged 14 to 24 with a sub-degree or lower educational level. The IVDC also collaborated with the Social Welfare Department to offer tailor-made vocational training for some 1,300 residents at the Tuen Mun Children and Juvenile Home.



聯繫中學 推廣專業教育培訓

VTC積極向中學推廣專業教育培訓，幫助學生規劃未來升學及事業發展方向。2011/12學年，邱子文高中學校為510名學生提供校本課程，當中包括一系列選修科目。

在新高中學制下，我們還為高中生提供應用學習課程，幫助他們探索未來事業發展及升學的方向及目標。年內，約有3,000名中五學生報讀VTC的10項應用學習課程。



扶植弱勢社群及非華語學生

VTC積極履行社會責任，關切社會發展，為弱勢及少數族裔年輕人提供學習機會。

年內，VTC繼續通過匯縱專業發展中心(IVDC)開辦職業發展計劃，包括Teen才再現計劃、現代學徒計劃以及青出於「南」少數族裔培訓計劃，旨在服務年齡在14至24歲之間並且教育程度在副學位或以下的待業青年。IVDC還和社會福利署緊密合作，為屯門兒童及青少年院近1,300名院友提供度身訂造的专业培訓服務。



Besides the IVDC, the Shine Skills Centre provides training to people with special educational needs, preparing them for employment, further education and training. In 2011/12, 490 full-time and 430 part-time places were offered. Another 110 places in the Adapted ApL courses were offered to senior secondary students with intellectual disabilities. The VTC also provided services for about 1,000 youths under the Government's Youth Pre-employment Training Programme and Youth Work Experience and Training Scheme.

In 2011/12, around 20 dedicated full-time and part-time VET programmes were offered to cater for the specific needs of non-Chinese speaking (NCS) students. Some 670 NCS students enrolled on these dedicated programmes. In order to provide dedicated support for NCS students and students with special educational needs, a new Youth College will be established in 2012/13.

### Supporting the Qualifications Framework Development

To strengthen VET in Hong Kong, the VTC actively participates in the implementation of the QF which provides the working population with a clear pathway for the pursuit of lifelong learning. The VTC has helped to formulate the Specification of Competency Standards (SCS) that represent benchmarks for the skills, knowledge and attributes required to satisfactorily perform at different levels within different industries. To dovetail with development of the SCS, the VTC has taken steps to develop competency-based curricula for its programmes with reference to the SCS so that students will be able to acquire knowledge and skills that meet industry needs.



除IVDC外，展亮技能發展中心亦為有特殊教育需要的人士提供培訓，協助他們提升就業能力，為繼續升學或接受培訓作好準備。2011/12學年，中心共提供490個全日制、430個兼讀制培訓名額。VTC又向患有智障的高中生提供110個應用學習調適課程名額。VTC亦支持政府資助的展翅青見計劃，為近1,000名青年提供培訓。

2011/12學年，我們共開設了約20項全日制和兼讀制專業教育培訓課程，以滿足非華語學生的特殊需求，總計招收了約670名非華語學生。為了能向非華語學生及有特殊教育需要的學生提供專項援助，VTC將於2012/13學年增設一所青年學院。

### 支持資歷架構發展

為鞏固本港專業教育培訓發展，VTC積極參與落實資歷架構，為就業人口提供清晰的進修階梯，鼓勵終身學習。VTC更協助制訂《能力標準說明》，闡列不同行業各級別工作的所需技能、知識及條件而訂立的基準。配合《能力標準說明》的發展，VTC在制訂課程結構及內容時，已參考《能力標準說明》，並以能力為本，以確保學生掌握的知識和技能切合行業需要。

The VTC has gained the Programme Area Accreditation status from the HKCAAVQ in 69 programme areas, the courses under which have been mapped onto QF Levels 2 to 4 and posted onto the Qualifications Register. The clear and flexible progression pathways within the VTC enable students to improve themselves according to their own roadmaps.

In support of the QF, VTC is the Recognition of Prior Learning (RPL) assessment agency under the QF for 7 industries, namely Printing and Publishing, Watch and Clock, Hairdressing, Property Management, Automotive, Jewellery and Logistics. It will extend its RPL services to the Chinese Catering and Beauty industries in early 2013.

### Quality Assurance and Programme Accreditation

The VTC is giving top priority to developing the best possible internal quality assurance (QA) system. We take pride in our stringent QA system that enables us to achieve a high level of quality for VET programmes and services, based on a "fitness for purpose" approach and a high level of accountability.

On top of the recognition given under the Programme Area Accreditation status for the programmes offered by IVE, HKDI, Hospitality Industry Training and Development Centre (HITDC) and Chinese Cuisine Training Institute (CCTI), the Diploma in Vocational Education, Foundation Diploma (Level 3), six of the VTC's degree programmes and numerous top-up degree programmes currently offered in collaboration with overseas universities have also been accredited by the HKCAAVQ.

We also proactively seek accreditation for our programmes with relevant academic and professional bodies as part of our external QA procedure. The continuous effort to seek external accreditation to cover a wide range of VET programmes demonstrates VTC's commitment to achieving and sustaining excellence.

We have since 2001 sought the Hong Kong Institution of Engineers (HKIE)'s professional accreditation for the VTC's HD programmes in Engineering and Information Technology. We have made similar arrangements for our new HD programmes. Most of the new Engineering and Information Technology programmes have been granted the provisional accreditation status, and hence graduates from such accredited programmes would have satisfied the academic requirement for HKIE's Associate Membership.

VTC獲香港學術及職業資歷評審局確認在69個學科範圍內具「學科範圍評審」資格。這些課程涵蓋了資歷架構第二至第四級資歷，並已列載於《資歷名冊》。VTC的進修階梯既清晰又靈活，讓學生有效地自行規劃進修階梯，拾級而上。

VTC也為資歷架構的「過往資歷認可」機制之評核機構，為印刷及出版、鐘錶、美髮、物業管理、汽車、珠寶及物流七個行業的從業員進行評估。這項服務將於2013年初擴展至中式飲食與美容行業。

### 質素保證與課程認證

建立完善的內部質素保證機制是VTC的首要工作。VTC以切合目標及高度問責為原則，透過嚴格的質素保證機制，確保專業教育培訓課程與服務的品質，令我們引以為傲。

除IVE、HKDI、旅遊服務業培訓發展中心(HITDC)以及中華廚藝學院(CCTI)所設課程獲得學科範圍評審資格外，中專教育文憑、基礎文憑(級別三)、六個VTC學位課程，以及與海外院校協辦的各類學士學位銜接課程亦已通過評審局的評審。

我們更積極聯繫學術和專業機構，對我們的課程進行評審，作為校外質素保證機制的一部分。我們致力透過校外評審專業教育培訓課程，積極監察和改善質素，實現VTC追求卓越的承諾。

自2001年起，VTC已委託香港工程師學會為工程與資訊科技學科的高級文憑課程進行專業評審，而我們亦為新的高級文憑課程作出同樣的安排。目前，我們大多數新開辦的工程與資訊科技學科課程均已獲發暫准資格，而完成此等課程的畢業生，即能符合申請成為該學會仲會員的學歷要求。

## STRENGTHENING VET PROGRAMMES TO MEET INDUSTRY NEEDS

### 強化專業教育培訓課程 滿足行業需求

Committed to building a versatile workforce that can contribute to the enterprise, productivity and overall competitiveness of Hong Kong industries, the VTC has attached great importance to lifelong education. During the year, we have administered a number of industry-wide training programmes and schemes to support various industries and help them to upgrade their employees' skills.

#### Serving Corporations and Small and Medium Enterprises

The Institute of Professional Education And Knowledge (PEAK) provided manpower training and professional development for corporations and IVDC provided small and medium enterprises (SMEs) with training at junior and supervisory levels. Meanwhile, Pro-Act by VTC collaborated with industry through tailor-made training, consultancies and collaborative projects. The establishment of the VTC Tao Miao Institute offering in-service personnel of the catering industry upgrading programmes in the arenas of management, quality assurance, occupational health and safety, as well as testing and certification is an outstanding example of collaborative efforts between the VTC and industries.

In recognition of our work, the Hong Kong General Chamber of Small and Medium Business presented us the "SME Best Partner Award".

#### Harnessing the Potential of Testing and Certification

The VTC actively organised seminars and workshops together with its academic disciplines and industry stakeholders. In 2011/12, 12 seminars and workshops were arranged for about 1,300 industry practitioners. In addition, 15 in-service training courses were launched by various operational units.

The VTC has also been commissioned by the QF Secretariat to be the professional writer for drawing up the Specifications of Competency Standards for the industry. The curricula of new HD are planned to be enriched with testing and certification modules.

VTC一直都十分重視終身教育的發展，致力培育能夠推動香港發展、改善生產效率，以至各行業整體競爭力的人才為己任。本年度，我們開展了多項行業培訓計劃，支援行業發展和協助業界提升員工技能水平。

#### 支援大型及中小企業

高峰進修學院 (PEAK) 為大型公司提供人力培訓和專業發展服務，而 IVDC 則致力協助中小企業培訓基層員工和督導人員。至於卓越培訓發展中心，則與業界保持緊密協作，提供度身訂造的培訓課程、顧問服務以及合作項目。VTC 稻苗學院的成立為餐飲業在職人員提供管理、品質控制、職業安全與健康，以及檢測與認證培訓課程，可說是我們與各行業不斷努力合作的最佳例證之一。

香港中小型企業總商會授予本局「中小企業最佳拍檔獎」，表揚 VTC 所作的貢獻。

#### 提升檢測與認證服務的潛力

VTC 積極與不同學科及各行業領域的持份者協作，籌辦各類交流會和工作坊。2011/12 學年，我們共舉辦 12 場交流會和工作坊，約有 1,300 名業內人士參加。此外，我們多個運作單位也開辦 15 個在職培訓課程。

同時，VTC 獲資歷架構秘書處委託，為各行業擬訂《能力標準說明》。新高級文憑課程亦將納入檢測與認證單元。



#### Vocational Assessment and Promotion of Skills Standards

The VTC also provides a structured system of vocational assessments for key trades. For the academic year 2011/12, over 2,200 VTC students sat for the vocational assessments in Safety, Health and Environment, Hairdressing, Slimming and Body Massage Services, Beauty Care Services and Motor Vehicle Sales. In addition, VTC has successfully established a "One Examination, Multiple Qualifications" system in Hairdressing and Beauty Care industries with the Guangdong Occupational Skill Testing Authority and the International Professional Standards Network.

In collaboration with the Guangdong Occupational Skill Testing Authority, Department of Human Resources and Social Security of Guangdong Province, VTC students were encouraged to take the National Vocational Qualifications tests conducted in Hong Kong to prepare them for career development in the Mainland. During the year, about 490 students had taken the tests in fields of Electrical Maintenance, AutoCAD, Chinese Chef, Real Estate Management, Vehicle Mechanics, Massage trade and Information Transport System Installer etc.

#### 推廣職業能力評估與技能標準

VTC 亦為各大主要行業提供系統性的專業能力評估機制。2011/12 學年，逾 2,200 名 VTC 學生接受了安全、健康與環境保護、美髮、纖體及身體護理、美容護理服務，以及汽車銷售領域的專業能力評估。同時，VTC 與廣東省職業技能鑒定指導中心、國際專業標準聯盟合作，成功為香港美容美髮行業建立了「一試多證」的安排。

在廣東省人力資源和社會保障廳、廣東省職業技能鑒定指導中心的協助下，VTC 鼓勵學生報名參加在香港舉行的國家職業資格認證考試，幫助他們做好進軍內地職場的準備。本年度，約有 490 名學生參加了職業資格認證考試，涵蓋維修電工、電腦輔助設計繪圖、中式烹調、物業管理、汽車維修、按摩以及線務員等領域。

### In-service Training, Apprenticeship and Traineeship Schemes

The in-service education and training services of the VTC are offered through its various operational arms, including PEAK, School for Higher and Professional Education (SHAPE), WMG School for Professional Development, IVE, HKDI, Pro-Act by VTC and the IVDC. These operational units offer a wide range of quality programmes including postgraduate programmes, top-up degree programmes, professional development programmes as well as short courses. Corporate training and consultancy services are also provided to government and non-government bodies to cater for the training needs of industry.

The VTC also collaborates with industry in providing in-service training services to meet the demand for manpower. To enhance the workforce's language standards, a series of vocational English courses and a web-based English Enhancement Programme have been launched.

Our Apprenticeship Scheme is an effective way for young people to receive systematic workplace training that turns them into qualified and skilled personnel. In 2011/12, some 3,300 apprentices in over 130 trades received training to become qualified skilled workers.

A newly structured traineeship scheme for the service industries was launched in 2011/12 with the Hairdressing and Beauty Care industries as a pilot, which helps young people develop their career through practical on-the-job training at the workplace, complemented with relevant vocational education.

In sum, in-service training opportunities have been provided to some 206,000 students in 2011/12.



### 在職培訓與訓練計劃

VTC亦透過PEAK、才晉高等教育學院 (SHAPE)、華威大學WMG專業發展學院、IVE、HKDI、卓越培訓發展中心以及IVDC，提供在職教育和培訓服務。它們提供眾多優質專業的課程，包括碩士課程、學士學位銜接課程、專業發展課程以及短期培訓課程。同時，我們也為政府及非政府機構提供企業培訓與顧問服務，切合不同領域所需。

除此以外，VTC與業界緊密協作，提供在職培訓服務，以滿足行業在人力資源上的需求。為提高從業員的語文水準，我們推出了一系列職業英語課程以及網上英語強化課程。

我們的學徒訓練計劃亦為青年提供了具系統而有效的專業培訓，幫助他們掌握行業需要的專業技能及知識。2011/12學年，約有3,300從事130個不同工種的學徒參加計劃以便成為合格的技術人員。

2011/12學年，我們還啟動了一套全新的服務業見習員訓練計劃，並以美容美髮行業為試點，通過在職實務培訓以及專業教育課程，幫助年輕人開啟他們的職業之門。

2011/12學年，我們共為約20萬6千名學生提供在職培訓課程。

### Facilitating Sustainable Development

The VTC continued to work hard throughout the year to create greater awareness of environmentally friendly practices and facilitate the sustainable development of Hong Kong.

Funded by the Hong Kong Jockey Club Charities Trust, the newly launched Jockey Club Heavy Vehicle Emissions Testing and Research Centre is equipped with a wide range of state-of-the-art engine and chassis testing equipment including testing facilities certified to the latest EURO V standards. Aiming to promote environmentally friendly logistics and transport, the Centre will undertake testing and research on exhaust emission of vehicles and provide training on vehicle fuel efficiency and exhaust emission for IVE students, university undergraduates and industry people.

To strengthen Hong Kong's reputation as the gourmet paradise and facilitate the long-term development of tourism, catering and wine industries, the VTC is preparing the establishment of an International Cuisine College.

Drawing on the expertise and training facilities at HITDC, CCTI and the T Hotel at the Pokfulam Complex, the College will be set up with first intake of students in the 2014/15 academic year to provide high quality and professional culinary training in international cuisine. A Steering Committee has been formed to guide the development and establishment of the College. A dedicated planning team will also be established to take charge of the preparatory work for course planning, curriculum development and planning and acquisition of campus facilities and equipment.

### 促進香港可持續發展

過去的一年裡，VTC繼續致力提升環保意識，實踐環保措施，促進香港實現可持續發展。

新落成的賽馬會重型車輛排放測試及研究中心，由香港賽馬會慈善信託基金捐助成立，擁有先進汽車引擎和底盤測試設備，其中包括遵照最新歐盟五期標準的測試裝置。為推動環保物流與運輸，中心將開展廢氣排放測試與研究工作，以及為IVE學生、大學生和業內人士提供車輛能源效益與廢氣測試的相關培訓。



此外，為進一步鞏固香港美食天堂的美譽，促進本港旅遊業、餐飲業以及葡萄酒業的長期發展，VTC正籌建國際廚藝學院。

學院將借助薄扶林大樓內HITDC、CCTI以及T酒店的專業師資及培訓設施，並於2014/15學年招生，提供優質專業的國際廚藝訓練。我們已成立督導委員會，以策導學院的籌建事宜。此外，我們還將組建規劃團隊，專責課程開發與規劃，以及學院設施與設備採購等準備工作。

## ENHANCING HARDWARE AND INFRASTRUCTURE 加強硬件與基礎建設

In a continuous bid to create a conducive and interactive learning and teaching environment for our students, the VTC has embarked on a series of major projects in keeping with its tradition of dynamic and non-stop growth.

### New Facilities Support Quality Teaching

Situated near to the Maritime Services Training Institute in Tai Lam Chung and equipped with modern training facilities and infrastructure, the new Student Development Education Centre will provide experiential and tailor-made training to unleash participants' potential, and team building and problem-solving skills. The training programmes are adventure-based, which consist of a range of outdoor activities from mountaineering, simulated rescue to maritime-themed exercises.

In addition to the establishment of the Student Development Education Centre, the VTC Wellness Centre at IVE (Chai Wan) was completed. The Centre offers various sports and recreational facilities to support the expansion of services and training. The upgraded building will also provide new multi-purpose rooms suitable for hosting local and international conferences and industry seminars.

Planning work for the Student Dormitory at IVE (Tsing Yi) and the main campus of THEi in Chai Wan is in progress.



VTC致力求進，推行一系列大型建設項目，致力為學生締造豐富多姿的互動教學環境。

### 新建培訓基地 確保教學品質

全新的學生發展教育中心毗鄰屯門大欖涌海事訓練學院，設施完備，提供精心設計的體驗式培訓，幫助學生發掘潛能、培養團隊協作精神和解難技巧。中心的歷奇課程包括登山、模擬營救以及海上訓練等戶外活動。

除學生發展教育中心外，IVE(柴灣)的VTC健樂中心亦已落成。該中心配有各種康樂健身設施，支援服務與培訓課程的拓展。全新大樓還設有多用途會議室，可供舉辦本地或國際會議以及行業交流會。

位於IVE(青衣)的學生宿舍，以及THEi柴灣本部的籌建工作亦進行得如火如荼。



## SUPPORTING REGIONAL DEVELOPMENT OF VET 支持區內專業教育培訓發展

The Mainland China's steady economic liberalisation over the past decades, which has been accompanied by rapid growth in China's engagement with the world economy, has provided a strong impetus for increased collaboration with Hong Kong. At the same time, the increasing importance attached to VET in Macao has also created extensive opportunities for the VTC to extend our scope of services and expertise on a regional level. Over the years, the VTC has made great strides in working with our partners in nurturing professional talent for the Region.

### Developing the Mainland Dimensions

During the year, the VTC signed framework agreements with various Mainland partners such as the Department of Human Resources and Social Security of Guangdong Province, Department of Education of Hubei Province, Zhaoqing Education Bureau, University of Shanghai for Science and Technology, Wuhan University, and Peninsula Shanghai over different areas of collaborations.

### Training Programmes for Regional Stakeholders

To complement government policies, Mainland VET institutions have aspirations to improve the overall standard of vocational education, both in terms of software and hardware, such as the preparation of teaching and learning packages, pedagogical approaches, quality assurance and the holistic development of students. This has created a demand for training Mainland VET practitioners and for the establishment of collaboration opportunities. The Guangdong Industrial Design Institute (partner institute of Hong Kong Design Institute), a joint project between the VTC and the Guangdong Occupational Skill Testing Authority, is one of these examples. The project involved sharing the VTC's experiences in teaching methodology, quality assurance and administrative management systems with staff of the Guangdong Industrial Design Institute, as well as organising activities such as design and creative workshops for students of both parties. Structured short courses targeted at Mainland students were also launched in other cities to broaden their perspectives and professional development.

In addition, the VTC continued to work with various partners to provide training for in-service personnel in Macao. Short courses such as Vocational English Programmes and Professional Diploma in Property Management were launched and new training and collaboration opportunities with other professional organisations in Macao were being explored.

過去數十年，中國經濟急速發展，伴隨着的是經濟自由化穩步前進。這些外部因素推動內地與香港之間的合作不斷加強。與此同時，專業教育培訓在澳門日益受重視，也為VTC在區內提供了更多機會，擴展專業知識和服務至其他地區。多年來，VTC與合作伙伴積極協作，培育區內專業人才。

### 開發內地市場

本年度，VTC與廣東省人力資源和社會保障廳、湖北省教育廳、肇慶市教育局、上海理工大學、武漢大學以及上海半島酒店等多家內地合作伙伴就不同合作領域簽署了框架協議。

### 開設培訓課程 服務地區持份者

配合政府相關政策，內地的職業教育培訓機構期望在硬件和軟件方面雙管齊下，提高專業教育的整體水準，如編製教學材料、教學方法、質素保證，以及學生的全面發展。此趨勢令內地職業教育培訓從業人員對培訓，以及合作機會的需求愈來愈殷切。由VTC與廣東省職業技能鑒定指導中心共同建立的廣東工業設計培訓學院(香港知專設計學院合作院校)，即是其中的例子。在合作計劃下，VTC分享教學方法



和質素保證及行政管理方面的經驗，同時為雙方的學生提供設計與創意工作坊等活動。我們又與其他省市相關部門合作推出短期課程，擴闊內地學生視野和專業發展路向。

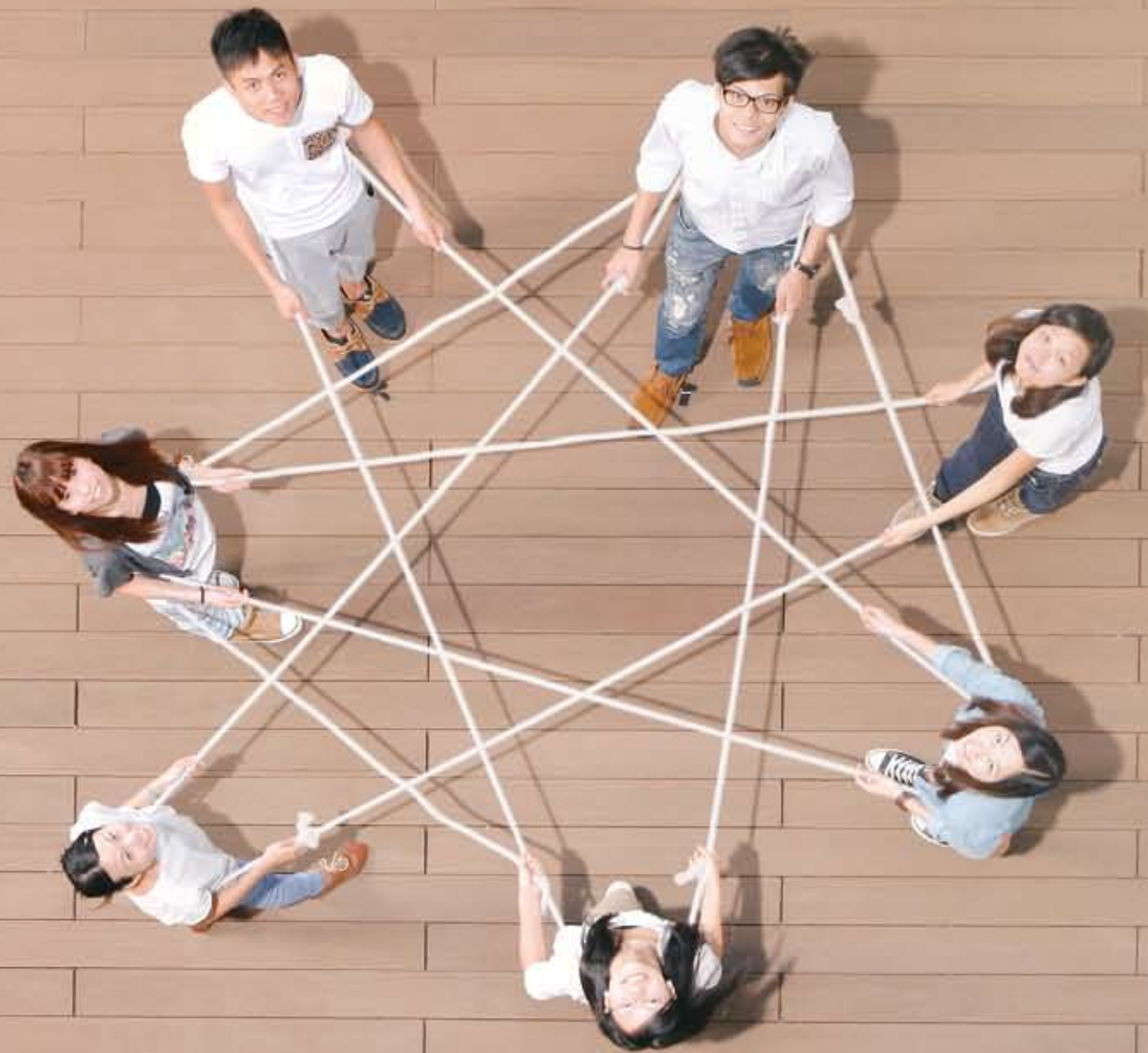
同時，VTC再接再厲，連同多家合作伙伴為澳門的在職人士提供培訓。除職業英語、物業管理專業文憑等短期培訓課程外，我們更與澳門的其他專業機構積極協商，籌備其他培訓合作項目。



# CREATING PARTNERSHIP

伙伴結盟  
締造成功

# FOR SUCCESS



## FORGING CLOSE PARTNERSHIP FOR SUSTAINABLE GROWTH

### 合作無間 推動發展

Partnership is at the heart of the work of the Vocational Training Council (VTC). We strive to foster dedicated partnerships with government, business and industry. Through forging close partnerships and collaborative ventures with industry and via offering consultancy services and vocational education and training (VET) programmes to train professionals in the latest development in their field, we have contributed to the growth of Hong Kong industries by grooming a well-trained and versatile workforce.

During the year, the VTC has continuously made great efforts to forge a stronger network with all sectors of industry.

伙伴協作一直是VTC的工作重心。我們致力與政府部門及工商界機構建立發展伙伴關係。透過緊密的伙伴聯繫、業界協作項目、顧問服務及專業教育培訓課程，我們協助從業員掌握行業最新發展，為香港培育幹練靈活的人才，支持各行各業穩步增長。

年內，VTC繼續致力與各界建立更強大的網絡。



Through our collaboration with professional organisations and government departments, we provide high quality manpower training programmes to meet the marketplace's emerging need for growth and development. A wide range of programmes and services were provided in collaboration with industry partners at various member institutions of the VTC. For examples, the Integrated Vocational Development Centre launched projects with the Hong Kong Medical and Healthcare Device Industries Association on medical device regulatory, marketing and pathophysiology training; the China (Hong Kong) Veterinary Association on veterinary assistant training; as well as the Leisure and Cultural Services Department and the Electrical and Mechanical Services Department for training on water quality control for swimming pool operators. Talent for the Cantonese opera industry is also nurtured through collaboration with the Chinese Artists Association of Hong Kong. A unique training programme on Cantonese opera costume and props was developed and launched for those interested in joining the industry.

我們與專業團體和政府部門協作，提供高質素課程，為市場的增長和發展需要培訓人才。VTC多間成員院校與合作伙伴開辦一系列的課程與服務，當中包括匯縱專業發展中心與香港醫療及保健器材行業協會合辦「醫療設備監管及市場推廣課程」及「醫療設備業病理生理學課程」；與中國（香港）獸醫學會合辦「獸醫助理證書課程」；與康樂文化事務署及機電工程署合作為泳池管理人員提供的「泳池水質控制證書課程」；又與香港八和會館合作栽培粵劇人才，更開發一門獨特的「粵劇戲服及道具助理（衣箱）課程」，培訓有志入行人士。



## EXTENSIVE INDUSTRY NETWORK AND RESOURCES 廣結網絡 拓展資源

The VTC is member of the major chambers of commerce and industry in Hong Kong and is closely affiliated with most trade and professional associations. We participated in their activities to strengthen our ties with industry and the professions.



The Careers China Project, a joint project with the Federation of Hong Kong Industries, has been run successfully since 2004. Substantial support has been secured from industry to improve students' understanding of industrial development and career prospects in the Mainland. The Partner Employer Award, launched by the Hong Kong General Chamber of Small and Medium Business and supported by the VTC as a strategic partner, was organised to promote internship programmes at small and medium enterprises (SMEs). The Hong Kong Young Industrialists Council (YIC) invited VTC students to join their "YIC Youth Education Programme" which offered internships for students in their members' business enterprises.

Besides, we also provided excellent opportunities for Higher Diploma graduates in the IT Discipline of the Hong Kong Institute of Vocational Education to broaden their work experience and skills through the Graduate Enhancement Training Scheme with generous support from the British Chamber of Information Technology in Hong Kong. The Scheme offers selected graduates opportunities to join multinational corporations such as Atos, British Telecom, CLP, Hong Kong Jockey Club and the HSBC as trainees on a rotational basis for a period of two years.

VTC是本港各大主要商會的成員，並與工商和專業協會保持緊密聯繫。藉著參與這些機構的活動，我們與業界和專業團體建立更密切的關係。

我們自2004年開始與香港工業總會合辦「神州青雲路」就業計劃。這項計劃取得美滿成果，並獲業界大力支持，讓學生對中國內地工業發展和就業前景有更深了解。我們亦成為香港中小型企業總會舉辦的「友商有良」企業嘉許計劃之策略伙伴，鼓勵中小企為學生提供實習機會。香港青年工業家協會亦邀請VTC學生參與「YIC青年教育培訓計劃」，安排他們到會員公司實習。

此外，我們亦得到香港英商會資訊科技委員會慷慨支持，推行「畢業生增值培訓計劃」，為香港專業教育學院資訊科技學科的高級文憑課程畢業生提供拓闊工作經驗和技術的好機會。該計劃安排畢業生在Atos、英國電信、中華電力、香港賽馬會和匯豐銀行等跨國企業輪流實習，為期兩年。

## GUIDANCE FROM TRAINING BOARDS AND COMMITTEES 訓練委員會提供指導

Over the years, the Training Boards and General Committees have provided valuable advice and guidance to improve the quality of manpower in Hong Kong, which empowers people and brings immense benefits to the Hong Kong economy.

The 21 Training Boards and five General Committees of the VTC support the manpower development needs of industries. With memberships comprising stakeholders in nearly all major economic sectors in Hong Kong, the Training Boards and General Committees have been providing a useful and effective communication platform for identifying and addressing issues related to manpower development and VET in Hong Kong.

多年來，我們有賴訓練委員會和一般委員會的寶貴意見和指導，協助提升香港的人力質素，讓各行各業的人才發揮所長，造福香港經濟發展。

VTC設有21個訓練委員會和五個一般委員會，支援不同行業的人力發展需要。這些委員會涵蓋各主要經濟界別的持份者，並提供有效的交流平台，讓我們能辨識香港人力發展和專業教育培訓方面的需要，共商對策。



## RECOGNITION OF EXEMPLARY CONTRIBUTIONS

### 頒授院士 表揚傑出貢獻

The VTC Honorary Fellowship is the highest honour in the VTC for distinguished personalities who have made significant contributions to the development of VET or to the community of Hong Kong.

Over the years, these distinguished individuals have made great contributions to the VTC, including leadership in various industry training and advisory boards, providing expert advice on programme planning, partnerships in industrial attachment schemes, strong support to our infrastructure development, solicitation of donations and scholarships, as well as playing pivotal roles in experience sharing and industry networking. They have all become long-time partners in VTC's strategic drive to become the leading provider of VET in the Region.



VTC榮譽院士是我們最高規格的榮銜，旨在表揚傑出人士對香港專業教育培訓發展，以至對整體社會的重大貢獻。

多年以來，這些典範人物為VTC貢獻良多，領導各個行業訓練及諮詢委員會的工作，為課程策劃提供專業意見及協辦學生工作實習計劃、支援局內建設發展、募集捐款和贈予獎學金等，又樂於與我們分享經驗和建立業界網絡。他們是VTC的長期合作伙伴，扶助我們實踐策略目標，發展成為亞太區卓越的專業教育培訓機構。

Eight prominent persons from various industry sectors were conferred the Honorary Fellow at the 2011 Graduation Ceremony. They were:

- Mr. Clement CHEN Cheng-jen, BBS, JP  
Executive Director of Tai Hing Cotton Mill Limited
- Mr. CHUNG Wai-ping  
Chairman of Tao Heung Holdings Limited
- Ir Alkin KWONG Ching-wai, JP  
Vice Chairman and Chief Executive of Hong Yip Holdings Limited, Deputy Executive Director of Sun Hung Kai Properties (China) Limited
- Dr. Ringo LEE Yiu-pui  
Vice President of NTI Limited, Chairman of The Institute of The Motor Industry Hong Kong
- Mr. LEUNG On-fook, JP  
Chairman of Everbest Insurance Holdings Limited
- Mr. James LU Shien-hwai  
Executive Director of Hong Kong Hotels Association
- Mr. Irons SZE, JP  
Executive Director of Hang Tung Resources Holdings Limited, President of the Chinese Manufacturers' Association of Hong Kong
- Mr. Stephen YOW Mok-shing, MBE, JP  
Proprietor of Yam Hop Hing Company

2011年畢業禮上，我們向八位業界翹楚頒授榮譽院士榮銜：

- 陳鎮仁先生, BBS, JP  
太興紡織有限公司執行董事
- 鍾偉平先生  
稻香控股有限公司主席
- 鄭正煒工程師, JP  
康業控股有限公司副主席及行政總裁  
新鴻基地產(中國)有限公司副執行董事
- 李耀培博士  
NTI有限公司亞太區副總裁  
香港汽車工業學會會長
- 梁安福先生, JP  
恒泰保險控股有限公司主席
- 呂尚懷先生  
香港酒店協會執行總幹事
- 施榮懷先生, JP  
恒通資源集團有限公司執行董事  
香港中華廠商聯合會會長
- 邱木城先生, MBE, JP  
任合興行東主

# EMPOWERING PEOPLE FOR EXCELLENCE

培育人才  
追求卓越



Endowed with a 5,500-strong staff force that nurtures 250,000 full-time and part-time students, the Vocational Training Council (VTC) recognises that our staff, students and graduates are a precious asset and the key to future development of the organisation and the community.

The VTC seeks to develop the hard and soft skills of its students. Our market-driven programmes provide them with the knowledge and skills needed for gainful employment and further studies. On the other hand, we go to great lengths to promote the development of our students' positive values and attitude through the Whole Person Development Programme.

To further enhance students' learning experiences, the VTC organises a variety of exchange programmes and visits every year. In collaboration with our Mainland counterparts, 7,600 VTC students participated in exchange camps and familiarisation visits to Mainland vocational institutions and business enterprises last year. This acquainted them with economic and cultural aspects of the Mainland, and also enhanced their interpersonal skills through interactions with young people on the Mainland.

300 students also took part in the pilot IVElite Programme in 2011/12 that was aimed at enhancing the readiness of students to embark on future careers through honing students' attitudes, values and learning skills.



職業訓練局(VTC)擁有5,500名員工，每年培育約25萬名全日制和兼讀制學生。對VTC來說，員工、學生和畢業生乃寶貴的資產，他們也是機構以至整個社會未來發展的重要支柱。

VTC重視培養學生的知識和技巧。為此，我們開辦市場主導的課程，教授適時適切的知識和技能，為學生開闢理想的升學和就業大道。另一方面，我們亦開設全人發展課程，灌輸正確價值觀和積極的人生態度。

此外，VTC每年均會舉辦各種交流和考察活動，豐富學生的學習經歷。去年，約7,600名學生參加VTC與內地院校合辦的交流營和考察團，參觀內地職教院校和企業，對內地經濟及文化面貌加深認識，並透過與當地年輕人的接觸，提升人際技巧。

在2011/12學年，300多名學生參加了「學長啟導試行計劃」。這個計劃有助塑造學生的積極態度、價值觀，以及提升學習技巧，讓他們以更佳的狀態投身職場。

### Student Achievements and Awards

As in past years, we celebrated student excellence through a range of international, regional, national and local competitions. The array of prizes and awards won by the VTC students showcased the multitude of their talents, and bore witness to the high quality of the vocational education and training (VET) they received from the VTC. Main prizes and awards collected included:

#### Business

##### HKIAAT Accounting and Business Management Case Competition 2010-2011

- Champion of the Tertiary Institute Group  
WONG Fuk-ying, LAU Ngai-fai, LAM Chun-ye and WONG Kin  
Department of Business Administration, IVE (Kwun Tong)

##### ACCA Hong Kong Business Competition 2011

- Champion, Most Creative Team, My Favourite Team  
CHONG Lok-wang, LEUNG Sze-ka, CHAN Chun-san and MA Cheuk-him  
Department of Business Administration, IVE (Kwun Tong)

##### Apple Daily Advertising Award 2011

- Silver Award  
CHAN Tsz-ting  
Department of Business Administration, IVE (Chai Wan)
- Bronze Award  
CHENG Pak-lam  
Department of Business Administration, IVE (Chai Wan)

### 傑出學生 屢獲殊榮

VTC學生續創佳績，於國際、區內、全國及本地比賽中勇奪多個獎項和殊榮，盡顯才華，印證VTC專業教育培訓的優良質素。年內，VTC學生所獲的主要獎項及殊榮如下：

#### 商業

##### HKIAAT會計及商業管理個案比賽 2010-2011

- 大專組冠軍  
王馥盈、劉毅輝、林珍儀、王建  
IVE(觀塘)工商管理系

##### ACCA大專生商業策劃大比拼 2011

- 全場總冠軍、最具創意隊伍、最具人氣隊伍  
莊樂韻、梁思嘉、陳浚新、馬卓謙  
IVE(觀塘)工商管理系

##### 蘋果創意廣告獎 2011

- 銀獎  
陳芷婷  
IVE(柴灣)工商管理系
- 銅獎  
鄭栢林  
IVE(柴灣)工商管理系





### Creative Design

#### red dot design award 2011

- Design Concept Award  
TSE Yan-lamb  
Department of Product and Interior Design, HKDI

#### Hong Kong Young Design Talent Award 2011

- TSE Yan-lamb  
Department of Product and Interior Design, HKDI

#### The 28th HK Watch and Clock Design Competition (Student Group)

- Champion  
FOK Yiu-chor  
Department of Product and Interior Design, HKDI
- 1st Runner Up  
TANG Chung-leung  
Department of Product and Interior Design, HKDI
- 2nd Runner Up  
CHIU Kin-lung  
Department of Product and Interior Design, HKDI



### 創意設計

#### 紅點設計大獎2011

- 設計概念獎  
謝欣霖  
香港知專設計學院  
產品及室內設計學系

#### 香港青年設計才俊大獎2011

- 謝欣霖  
香港知專設計學院  
產品及室內設計學系

#### 第二十八屆香港鐘表設計比賽(學生組)

- 冠軍  
霍耀初  
香港知專設計學院  
產品及室內設計學系
- 亞軍  
鄧仲樑  
香港知專設計學院  
產品及室內設計學系
- 季軍  
趙健隆  
香港知專設計學院  
產品及室內設計學系



#### The 5th Hong Kong Lighting Design Competition (Student Group)

- Champion  
CHOW Kin-leung  
Department of Engineering Management and Technology, IVE (Chai Wan)
- 1st Runner Up  
CHEUNG Wui-Hei  
Foundation Diploma (Design Stream), IVE (Kwun Tong)
- 2nd Runner Up  
TSE Yan-lamb  
Department of Product and Interior Design, HKDI

#### 2012 Fur Design Competition

- Winner (Full Fur Category)  
WONG Wing-sze  
Department of Fashion and Image Design, HKDI
- Winner (Fur Combination Category)  
WONG Sze-man  
Bachelor of Arts (Hons) in Fashion Design, SHAPE

#### The 12th Hong Kong Footwear Design Competition

- Champion (Ladies' Boots and China Shoes)  
MOK Yuen-tung  
Department of Fashion and Image Design, HKDI
- Champion (Children's Shoes and Y-NOT-KIDS)  
YEUNG Man-fung  
Department of Fashion and Image Design, HKDI
- Champion (Men's Shoes)  
Champion (Sport Category)  
CHU Siu-ming  
Department of Fashion and Image Design, HKDI

#### 第五屆香港燈飾設計比賽(學生組)

- 冠軍  
周健良  
IVE(柴灣)工程管理及科技系
- 亞軍  
張匯希  
IVE(觀塘)基礎文憑(設計分流)
- 季軍  
謝欣霖  
香港知專設計學院  
產品及室內設計學系

#### 2012皮草設計比賽

- 冠軍(全皮草組)  
黃穎詩  
香港知專設計學院  
時裝及形象設計學系
- 冠軍(皮草混料組)  
黃思敏  
才晉高等教育學院  
時裝設計(榮譽)文學士學位課程



#### 第十二屆鞋款設計比賽

- 冠軍(女裝靴、China Shoes 最具潮流觸覺大獎)  
莫婉彤  
香港知專設計學院  
時裝及形象設計學系
- 冠軍(童裝、Y-NOT-KIDS 最醒目童鞋大獎)  
楊文丰  
香港知專設計學院  
時裝及形象設計學系
- 冠軍(男裝)、冠軍(運動)  
朱兆銘  
香港知專設計學院  
時裝及形象設計學系



#### The 13th Hong Kong Household Electrical Appliances Design and Innovation Competition (Individual Group)

- Champion  
TAM Ho-yin  
Department of Product and Interior Design, HKDI
- 1st Runner Up  
LI Pik-wa  
Department of Product and Interior Design, HKDI
- 2nd Runner Up  
YEUNG Yat-fung  
Department of Product and Interior Design, HKDI

#### The 13th Hong Kong Eyewear Design Competition (Individual Group)

- 1st Runner Up  
WONG Ming-sum  
Department of Product and Interior Design, HKDI
- 2nd Runner Up  
CHAN Yuk-ting  
Department of Product and Interior Design, HKDI

#### The 13th Hong Kong Jewellery Design Competition (Student Group)

- 1st Runner Up  
WONG Nga-kok  
Department of Engineering Management and Technology, IVE (Lee Wai Lee)
- 2nd Runner Up  
TANG Yuk-ying  
Department of Engineering Management and Technology, IVE (Lee Wai Lee)

#### 2011 Society of Dyers and Colourists Hong Kong Regional Student Textile Design Competition

- Champion  
CHEUNG Ming-han, Joyce  
Department of Fashion and Image Design, HKDI

#### 第十三屆香港家庭電器創新設計大賽(個人組)

- 冠軍  
談浩然  
香港知專設計學院  
產品及室內設計學系
- 亞軍  
李碧華  
香港知專設計學院  
產品及室內設計學系
- 季軍  
楊逸豐  
香港知專設計學院  
產品及室內設計學系

#### 第十三屆香港眼鏡設計比賽(個人組)

- 亞軍  
黃銘心  
香港知專設計學院  
產品及室內設計學系
- 季軍  
陳玉婷  
香港知專設計學院  
產品及室內設計學系

#### 第十三屆香港珠寶設計比賽(學生組)

- 亞軍  
黃雅珏  
IVE(李惠利) 工程管理及科技系
- 季軍  
鄧玉英  
IVE(李惠利) 工程管理及科技系

#### 2011國際染色家學會香港區學生紡織時裝設計比賽

- 冠軍  
張明嫻  
香港知專設計學院  
時裝及形象設計學系

#### Hong Kong Anti-drug Singing and Songwriting Contest 2011

- Overall Champion, Best Ensemble of Open Age Group and Best Lyric Writing  
TSE Hiu-sun, CHOI Tsz-man, YAU Yuk-pui, LAI Chun-wa, CHENG Wing-ho and LI Wing-wai  
Department of Communication Design and Digital Media, HKDI

#### The 2nd Hong Kong Young Knitwear Designers' Contest

- 1st Runner Up  
LO Chan-chit, Venus  
Department of Fashion and Image Design, HKDI

#### KAN Tai-keung Design Award 2011

- Gold Award  
WONG Wai-kei  
Department of Communication Design and Digital Media, HKDI

#### 2011 HK4As Student Awards

- Silver  
Chloe LEUNG, YIP Oi-yan and YUEN Hiu-tung  
Department of Communication Design and Digital Media, HKDI
- Merit  
FUNG Man-yan, NG Wing-yan, WONG Leung-wai and TSE Kit-wa  
Department of Multimedia and Internet Technology, IVE (Lee Wai Lee)
- Merit  
MAN Tsz-ying  
Department of Multimedia and Internet Technology, IVE (Lee Wai Lee)
- Merit  
WAN Yiu-ho, NG Tin-long, LEE Lok-hei and LAU Chun-long  
Department of Communication Design and Digital Media, HKDI

#### HKDA Design Student of the Year 2011 Award

- WONG Ching-yi  
Department of Communication Design and Digital Media, HKDI



#### 2011年全港青少年禁毒唱作比賽

- 全場總冠軍、樂隊組合公開組冠軍、舊曲新詞創作項目冠軍  
謝曉樂、蔡子文、丘煜培、黎俊華、鄭詠荷、李樂偉  
香港知專設計學院  
傳意設計及數碼媒體學系

#### 第二屆香港青年毛織設計家大獎表演賽

- 亞軍  
盧陳婕  
香港知專設計學院  
時裝及形象設計學系

#### 新墟強設計獎2011

- 金獎  
黃慧淇  
香港知專設計學院  
傳意設計及數碼媒體學系

#### 2011 HK4As 學生大獎

- 銀獎  
梁穎兒、葉靄欣、袁曉彤  
香港知專設計學院  
傳意設計及數碼媒體學系
- 優異獎  
馮文欣、吳穎欣、王亮慧、謝結華  
IVE(李惠利) 多媒體及互聯網科技系
- 優異獎  
文紫櫻  
IVE(李惠利) 多媒體及互聯網科技系
- 優異獎  
尹耀豪、吳天朗、李樂希、劉俊朗  
香港知專設計學院  
傳意設計及數碼媒體學系

#### 香港設計師協會年度設計學生大獎

- 黃靜怡  
香港知專設計學院  
傳意設計及數碼媒體學系





### Engineering

#### The 12th Challenge Cup National Science and Technology College of Extra-curricular Academic Competition Works

- Second Class Award (Hong Kong and Macao)  
CHOI Chi-fai and CHAN Chin-yeung  
Department of Electrical Engineering, IVE (Haking Wong)
- Third Class Award (Hong Kong and Macao)  
SIU Tsz-yeung and CHUNG Kan-ting  
Department of Electronic and Information Engineering, IVE (Sha Tin)
- Third Class Award (Hong Kong and Macao)  
AU Chin-to  
Department of Electronic and Information Engineering, IVE (Sha Tin)

#### IET Hong Kong YMS Younger Members Exhibition and Conference 2011, Sub-Degree Section

- Champion  
TSUI Chong-hing, CHEUNG Lok-man and YIP Tsz-fung  
Department of Engineering, IVE (Tsing Yi)

#### HKIE Prize for Outstanding Engineering Students 2010/2011

- CHAN Hiu-yeung, CHAN Kai-cheung and WAN Ying-kit  
Department of Electronic and Information Engineering, IVE (Sha Tin)

### 工程

#### 第十二届「挑战杯」全国大学生课外学术科技作品竞赛

- 港澳组别二等獎  
蔡志輝、陳展揚  
IVE (黃克競) 電機工程系
- 港澳组别三等獎  
蕭子揚、鍾鋼雲  
IVE (沙田) 電子及資訊工程系
- 港澳组别三等獎  
區展滔  
IVE (沙田) 電子及資訊工程系

#### 工程及科技學會香港分會「青年會員會議展覽2011」大專組

- 冠軍  
徐創興、張樂旻、葉梓烽  
IVE (青衣) 工程系

#### 2010/2011 香港工程師學會工程學優秀學生獎

- 陳曉洋、陳啟璋、溫英傑  
IVE (沙田) 電子及資訊工程系



### Information Technology and Multimedia

#### Hong Kong ICT Awards 2012

- Silver Award – Best Digital Entertainment Award (Student and Independent Group)  
MOK Hiu-fung and LAU Ying-shan  
Bachelor of Science (Hons) in Multimedia and Entertainment Technology, SHAPE

#### “Best Scene in Town @ PICNIC 11” Mobile Game Design Competition

- 1st Runner Up  
CHIU Wai-hung, CHAN Hin-wing, LAU Wing-chan and TSOI Tsz-pan  
Department of Communication Design and Digital Media, HKDI

#### MTR Shatin to Central Link E-Game Design Competition

- Grand Award and Gold Award in Mobile Application  
KWAN Chung-kiu, WAN Ying-kit and AU Chin-to  
Department of Electronic and Information Engineering, IVE (Sha Tin)
- Gold Award in Facebook Applications  
LI Chung-hei, CHU Sai-chung and KEI Kwong-lam  
Department of Multimedia and Internet Technology, IVE (Lee Wai Lee)

#### Hong Kong RFID Awards 2011

- Most Innovative EPC and RFID Application Gold Award  
CHAN Yun-chak, LEUNG Fai-yiu, SUEN Hing-chuen and TANG Yue-tsun  
Department of Information and Communications Technology, IVE (Tsing Yi)

### 資訊科技及多媒體

#### 2012 香港資訊及通訊科技獎

- 最佳數碼娛樂獎(學生及獨立組別)銀獎  
莫曉峰、劉映珊  
才晉高等教育學院  
多媒體及娛樂科藝(榮譽)理學士學位課程

#### “Best Scene in Town @ PICNIC 11” 手機應用程式設計比賽

- 亞軍  
趙偉鴻、陳衍穎、劉永燦、蔡子彬  
香港知專設計學院  
傳意設計及數碼媒體學系

#### 港鐵沙中綫電子遊戲設計比賽

- 流動電話應用程式組別大獎及金獎  
關仲喬、溫英傑、區展滔  
IVE (沙田) 電子及資訊工程系
- Facebook 應用程式組別金獎  
李松熹、朱世琮、紀廣臨  
IVE (李惠利) 多媒體及互聯網科技系

#### 香港無線射頻識別大獎 2011

- 最具創意 EPC/RFID 應用大獎金獎  
陳潤澤、梁暉耀、孫慶泉、鄧譽駿  
IVE (青衣) 資訊及通訊科技系

#### IEEE Hong Kong Competition on Cloud Computing Applications 2011

- Championship  
SIU Tzs-yeung and CHUNG Kan-ting  
Department of Electronic and Information Engineering,  
IVE (Sha Tin)

#### Apps in the City – Public Sector Information Application Competition (Student Group)

- Gold Award  
CHENG Chi-lung and LAM Wai-lun  
Department of Computing, IVE (Sha Tin)
- Silver Award  
KONG Kei-yan, LAM Kwan-chiu and WONG Man-ye  
Department of Electronic and Information Engineering,  
IVE (Sha Tin)



#### Skills Competition

##### The 41st WorldSkills Competition

- Medallion of Excellence (Refrigeration and Air-conditioning)  
MAK Lok-him  
Department of Engineering, IVE (Tsing Yi)
- Medallion of Excellence (Beauty Therapy)  
CHUN Choi-ting  
Department of Applied Science, IVE (Chai Wan)
- Medallion of Excellence (Cooking)  
SIT Ka-keung  
HITDC

#### 電機電子工程師學會(香港分會)智能手機雲端應用程式開發公開賽

- 冠軍  
蕭子揚、鍾鏞霆  
IVE(沙田)電子及資訊工程系

#### 全城寫Apps—公共資料應用比賽(學生組)

- 金獎  
鄭智龍、林緯綸  
IVE(沙田)電子計算系
- 銀獎  
江基恩、林均釗、黃敏儀  
IVE(沙田)電子及資訊工程系

#### 技能比賽

##### 第四十一屆世界技能大賽

- 優異獎章(空調製冷)  
麥樂謙  
IVE(青衣)工程系
- 優異獎章(美容護理)  
秦彩婷  
IVE(柴灣)應用科學系
- 優異獎章(西式烹調)  
薛家強  
旅遊服務業培訓發展中心

#### International Abilitylympics Seoul 2011

- Gold Medal Prize (Photography Studio)  
LI Yip-fuk  
Shine Skills Centre (Kwun Tong)
- Special Prize (Bicycle Assembly)  
LAM Kwok-pan  
Shine Skills Centre (Kwun Tong)

#### Sports

##### 17th All China University Fencing Championship 2011

- 1st Runner Up (Men's Team Foil)  
IVE Fencing Team
- 1st Runner Up (Men's Epee)  
Kimble Raphael LEUNG  
Department of Hotel, Service and Tourism Studies, IVE  
(Chai Wan)

##### National Taiwan University International Handball Invitational Tournament

- 2nd Runner Up  
IVE Women's Handball Team

##### Hong Kong Open Handball Competition

- Champion  
IVE Women's Handball Team

##### Hong Kong Open Beach Handball Competition

- Champion  
IVE Women's Handball Team

##### Hang Seng All Schools Championships 2012

- 3rd Runner Up  
IVE Table Tennis Team



#### 2011年國際展能節

- 金獎(創意攝影—室內)  
李業福  
展亮技能發展中心(觀塘)
- 優異獎(單車裝配)  
林國斌  
展亮技能發展中心(觀塘)

#### 運動

##### 第十七屆全國大學生劍擊錦標賽

- 亞軍(男子團體花劍)  
IVE劍擊隊
- 亞軍(男子重劍)  
梁建邦  
IVE(柴灣)酒店、服務及旅遊學系

##### 台灣大學國際手球邀請賽

- 季軍  
IVE女子手球隊

##### 香港手球公開賽

- 冠軍  
IVE女子手球隊

##### 香港沙灘手球公開賽

- 冠軍  
IVE女子手球隊

##### 2012 恒生學界盃

- 殿軍  
IVE乒乓球隊



IVE students won the following group awards in the University Sports Federation of Hong Kong (USFHK) Competition during the year:

#### USFHK Handball Competition

- Champion (Women's Handball)

#### USFHK Taekwondo Competition

- 1st Runner Up (Men's Taekwondo)

#### USFHK Karate Competition

- 1st Runner Up

#### USFHK Fencing Competition

- 2nd Runner Up

#### USFHK Woodball Competition

- 3rd Runner Up

#### USFHK Volleyball Competition

- 3rd Runner Up (Men's Volleyball)

#### USFHK Football Competition

- 3rd Runner Up (Men's Football)

年內，香港大專體育協會舉辦的大專盃比賽中，IVE學生亦取得多個獎項：

#### 手球賽

- 女子組冠軍

#### 跆拳道賽

- 男子組亞軍

#### 空手道賽

- 團體亞軍

#### 劍擊賽

- 團體季軍

#### 活木球賽

- 團體殿軍

#### 排球賽

- 男子組殿軍

#### 足球賽

- 男子組殿軍

### Accolades for Top Students

Nine top students from our member institutions were presented with VTC Outstanding Student Awards in 2011. These awards recognise students who have displayed exceptional academic achievement, qualities of leadership, personal traits, and a high level of involvement in extra-curricular activities and community services. The recipients were:

#### Applied Science Discipline

- HU Qian-ying  
Department of Applied Science, IVE (Chai Wan)

#### Business Administration Discipline

- YEUNG Lai-yin  
Department of Business Administration, IVE (Kwun Tong)
- CHAN Hei-man  
Diploma in Vocational Education Programme (Business Stream), Youth College (Tin Shui Wai)

#### Child Education and Community Services Discipline

- LI Ka-wah  
Department of Child Education and Community Services, IVE (Sha Tin)

#### Design, Printing, Textiles and Clothing Discipline

- HO Yu-yan  
Department of Fashion and Image Design, HKDI

#### Engineering Discipline

- HO Ting-yan  
Department of Construction, IVE (Morrison Hill)

#### Information Technology

- TSE Po-ting  
Department of Information and Communications Technology, IVE (Tsing Yi)
- LI Chun-ngai  
Department of Information and Communications Technology, IVE (Morrison Hill)
- LING Yun  
Diploma in Vocational Education Programme (IT Stream), Youth College (Kwai Fong)

### 嘉許傑出學生

2011年，我們向九位同學頒發「VTC傑出學生獎」，嘉許他們的出色表現。獲獎學生就讀於不同院校，他們在學業成績、領導才能與個人特質方面表現突出，更積極參加課餘活動和社會服務。得獎學生為：

#### 應用科學學科

- 胡倩瑛  
IVE(柴灣)應用科學系

#### 工商管理學科

- 楊麗然  
IVE(觀塘)工商管理系
- 陳希文  
青年學院(天水圍)  
中專教育文憑課程(商業分流)

#### 幼兒教育及社會服務學科

- 李嘉華  
IVE(沙田)幼兒教育及社會服務系

#### 設計、印務、紡織及製衣學科

- 何裕欣  
香港知專設計學院  
時裝及形象設計學系

#### 工程學科

- 何婷欣  
IVE(摩理臣山)建造工程系

#### 資訊科技學科

- 謝寶婷  
IVE(青衣)資訊及通訊科技系
- 李俊毅  
IVE(摩理臣山)資訊及通訊科技系
- 凌云  
青年學院(葵芳)  
中專教育文憑課程(資訊科技分流)



### Learning Opportunities from Overseas

The VTC actively forges collaborative links with prestigious overseas institutions to benefit our students and staff.

To enrich the future prospects for Higher Diploma (HD) graduates, we have continued our efforts to build new alliances with overseas partners. In January 2012, we signed a Memorandum of Understanding with the Institute of National College of Technology in Japan to foster academic and cultural exchange opportunities for staff and students. The establishment of collaboration with the Institute of Applied Linguistics, Ministry of Education of the PRC to become one of the Putonghua testing centres in Hong Kong at the national level, will further enhance the ability of VTC students and staff to acquire certified recognition in Putonghua.

With an aim to enriching the academic, cultural and social development of students, and to support Government's strategic goal of developing Hong Kong's education service through internationalisation and diversification, the VTC plans to admit non-local students from 2012/13. We expect these non-local students will bring new cultural perspectives from their homeland to local students to enrich the VTC's learning environment.



### 拓展海外學習良機

VTC積極與海外著名學府建立協作關係，令學生和員工受惠。

為了讓高級文憑畢業生有更遼闊及光明的前景，VTC着力與海外伙伴締結新的合作關係。在2012年1月，我們與日本國立高等專門學校簽訂備忘錄，促進雙方師生的學術文化交流機會。我們亦與國家教育部語言文字應用研究所合作，成為香港其中一間國家級普通話水平測試中心，有利我們的師生考取認可普通話水平資格。

此外，我們計劃於2012/13學年起招收非本地學生，務求學生在學術、文化及社交範疇更進一步發展，同時支持政府的政策方針，推行教育國際化和多元化服務發展。我們相信這批非本地學生會帶來新文化視野，擴闊本地學生的眼界，為VTC締造更豐富多姿的學習環境。



### Extensive Job Attachment Opportunities

Preparing young people to meet the manpower needs of Hong Kong has always been one of VTC's missions. Leveraging on our strong industry network, valuable job attachment opportunities have been provided by our industry partners to our students.

Through job attachments, students gain work-integrated learning experiences which further hone their practical skills. Early exposures to the dynamics of corporate and office culture, and practices in a workplace environment also enhance students' employability.

In 2011/12, about 40% of the graduating students participated in job attachment programmes and served as interns in local, Mainland or overseas companies, including small and medium enterprises (SMEs), large corporations and non-government organisations. 220 students participated in various kinds of job attachment programmes in Beijing, Nanjing, Yunnan, Shenzhen and Guangzhou etc. These provided students with opportunities to apply the knowledge they had learnt to real working environments, broaden their perspectives on the work culture and develop their career aspirations.

Job attachment will be formally included as a mandatory component in the enriched curricula of the new HD programmes starting from 2012/13. The VTC will solicit attachment places covering various industries. Collaboration schemes with corporations will be expanded to forge win-win partnerships such that students are provided with extensive attachment opportunities while industries find new blood to support their manpower needs.

During the year, we signed Memorandums of Understanding with various organisations and industry partners, including the School of Life Sciences of The Chinese University of Hong Kong, the Zhongshan Centre for Disease Control and Prevention, the Zhongshan Preventive Medicine Association of Guangdong Province, Consumer Search Group, DHL Global Forwarding (Hong Kong) Limited and Jardine Airport Services Limited, to provide industrial attachment opportunities for our students.

The Outstanding Industrial Attachment Scholarship has been set up with generous donations from industry to encourage student participation and performance.

### 工作實習 學以致用

VTC堅守使命，裝備年輕人應付各行各業的人力需求。憑藉強大的業界網絡及業界伙伴的鼎力支持，我們為學生提供可貴的工作實習機會。

工作實習可讓學生應用所學，汲取工作經驗，進一步磨練實務技巧。與此同時，學生率先體驗企業和辦公室文化，於職場環境中鍛鍊實力，亦有助他們提升就業能力。

2011/12學年，約40%畢業班學生參加了工作實習計劃，分別獲安排到本地、內地和海外公司實習，包括中小企、大型企業和非政府機構。其中，220名學生參加了北京、南京、雲南、深圳和廣州等地的工作實習計劃。這些計劃有助他們將課堂所學應用於實際工作、對工作文化加深了解，認清職業志向。

2012/13學年起，工作實習將正式列為新高級文憑課程中的必修科。VTC會竭力發掘不同行業的實習良機，擴展企業協作計劃，建立雙贏伙伴關係，不單為學生提供廣泛的實習機會，同時亦協助業界覓得所需的新血。

年內，我們與多間機構和業界伙伴簽訂備忘錄，包括：香港中文大學生命科學學院、中山市疾病預防控制中心、廣東省中山市預防醫學會、精確市場研究中心、敦豪全球貨運物流(香港)有限公司，以及怡中航空服務有限公司，為學生提供各式各樣的工作實習機會。

VTC已成立「優秀企業實習獎學金」，並得到業界機構慷慨捐助，鼓勵學生參與實習活動，爭取表現。

## STUDENT STATISTICS 學生統計資料



### Sharing with International and Professional Experts

The VTC is committed to innovation and the pursuit of excellence. Through collaboration with academia, organisations and businesses, we aim to enhance and utilise the talents of our staff and students.

During the year, a number of knowledge exchange activities took place, including seminars, workshops, symposia and exhibitions in which disciplines such as Design, Business Administration and Hospitality have organised lecture series where renowned industry experts shared their insights, knowledge and personal expertise with staff and students. At the same time, visiting fellows and professionals from overseas are engaged to bring updated advanced knowledge, skills and experience to the VTC from overseas.

An outstanding example was the thought-provoking multi-media event “Life is What You Make It – A Concert and Conversation with Peter Buffett” jointly organised by the HKDI, IVE (Lee Wai Lee) and an Emmy Award-winning musician, Peter BUFFETT. The 3-day programme “Green is Cool – Designing for Sustainable Living” organised by HKDI also provided a unique experience for students to learn from and interact with industry experts. Last year, the HKDI also co-hosted REACH 2011, a unique exhibition for design enthusiasts, with Herman Miller, a world renowned design company. A series of lectures were also held, in which a lineup of esteemed design leaders such as Eames DEMETRIOS and Don CHADWICK shared their knowledge and insights with the students.

Broadening its network of partners abroad, the VTC also signed a Memorandum of Understanding with Gobelins, l'école de l'image, a prestigious French animation school in 2011, under which both parties would jointly offer courses and academic activities in animation to foster skills exchange between France and Hong Kong. Together with the professional training provided by Gobelins, VTC students could be well-equipped to develop their career in the animation industry over the world.

### 請益大師 獲教良多

VTC追求創新，精益求精。我們透過與學術界、機構和企業合作，全力提升師生才華，迸發潛能。

年內，我們舉辦多個研討會、工作坊、座談會和展覽，促進知識交流。其中設計、工商管理及旅遊款接學科的講座系列，廣邀業界名家向VTC師生分享真知灼見及個人經驗。此外，我們亦延請海外學者和專家，為VTC注入嶄新的知識技術和體驗。

HKDI、IVE (李惠利) 與艾美獎得獎音樂家彼得·巴菲特攜手呈獻一場動人心弦的多媒體音樂盛會“Life is What You Make It – A Concert and Conversation with Peter Buffett”為一佳例。一連三日於HKDI舉辦的「綠色潮流·樂活設計」活動，亦為學生帶來獨特的體驗。學生與業界大師互動交流，從中取經，獲益良多。去年，HKDI亦與國際著名家具設計公司Herman Miller合辦REACH 2011展覽，讓設計愛好者一飽眼福。此外，亦舉辦了連串講座，邀得Eames DEMETRIOS、Don CHADWICK等國際設計大師，與學生分享識見。

VTC一直拓闊海外的伙伴網絡，於2011年與法國動畫學府Gobelins, l'école de l'image簽訂備忘錄，日後將共同開辦課程和學術活動，促進兩地動畫技術交流。VTC學生在Gobelins專業培訓下，將會增強實力，在國際動畫界大展拳腳。

### Number of Students of the VTC Member Institutions in 2011/12 2011/12年度VTC機構成員學生人數

Member Institutions 機構成員	Type of Courses 課程種類	
	Pre-employment 職前	In-Service Training 在職培訓
IVE, HKDI and SBI 香港專業教育學院、香港知專設計學院、工商資訊學院	35,290	81,000
Youth College 青年學院	4,070	4,050
Pro-Act Training and Development Centres 卓越培訓發展中心		12,060
Automobile 汽車業		590
Electrical 電機業		2,430
Electronics 電子業		800
Fashion Textiles 時裝紡織業		270
Gas 氣體燃料業		260
Jewellery 珠寶業		500
Mechanical 機械業		130
Precision Engineering 精密工程業		1,400
Printing 印刷業		190
Welding 焊接業	910	
Global Business 環球商貿	-	990
Retail 零售業	-	3,590
Chinese Cuisine Training Institute 中華廚藝學院	330	1,320
Hospitality Industry Training and Development Centre 旅遊服務業培訓發展中心	1,660	1,610
Maritime Services Training Institute 海事訓練學院	60	2,980
Institute of Professional Education And Knowledge 高峰進修學院	-	97,040
School for Higher and Professional Education 才晉高等教育學院	1,830	1,150
Yeo Chei Man Senior Secondary School 邱子文高中學校	510	-
Integrated Vocational Development Centre 匯縱專業發展中心	7,510	4,440
Shine Skills Centre 展亮技能發展中心	490	430
<b>Total 總數</b>	<b>51,750</b>	<b>206,080</b>

## WEAVING STRONG NETWORKS WITH ALUMNI 建立強大校友網絡



With the objectives of creating stronger brand advocates and strengthening the recognition for VTC Alumni in society, the Alumni Relations Office continues to support the Council's strategic direction for driving excellence with VTC alumni.

### Lifelong Support within the Alumni Network

Our alumni play an increasingly important role in supporting the Council's initiatives in areas that make significant positive contributions to our society. The Career Navigation Scheme entered its fourth cohort in November 2011 with over 150 alumni participated as mentors on volunteer basis. They shared valuable experience with current students, and also served as VTC advocates in different occasions.

VTC alumni volunteer team has been supporting the Internet Learning Support Programme funded by Government to help the less privileged children on e-learning. The volunteer team will continue to expand the scope of community services to serve more people with different needs.

Meanwhile, the VTC also strengthened its bond with its alumni through various activities such as networking events, career workshops, talks and gatherings during the year.

VTC 校友事務處致力擴大校友網絡，加深社會大眾認識 VTC 校友所作出的貢獻和成就。年內，校友事務處繼續配合機構的策略方向，與校友攜手推動卓越。

### 校友網絡 終身伙伴

校友在我們的發展路途上擔當著日益重要的角色。VTC 能積極貢獻社會，實有賴校友的支持。第四屆先領計劃於 2011 年 11 月啟動，超過 150 位校友義務擔任學長，與現屆學生分享寶貴經驗，更在不同場合推許 VTC。

VTC 校友義工隊一直支持政府資助的上網學習支援計劃，幫助家境貧困的兒童網上學習。義工隊會繼續擴闊服務範圍，關注社群的不同需要。

年內，我們透過多項聯誼活動、就業工作坊、講座和聚會，與校友加強聯繫。

## ENHANCING STAFF COMPETENCIES 提升員工才幹



### Capability Building for Staff

As a leading VET provider in the Region, it is crucial for us to constantly enhance the performance and competencies of our teaching staff. To this end, a wide range of staff capability building programmes have been conducted during the year including management and supervisory training, personal effectiveness workshops, teacher training workshops, national studies, language courses and wellness workshops.

Our teaching staff are exposed to the latest developments in industry and their profession through attachments, academic exchanges and various external activities that boost their capabilities, strengthen their professional knowledge and widen their horizons.

### Striving for Teaching Excellence

The Teaching Excellence Awards Scheme promotes, recognises and rewards outstanding practices in teaching and learning. The recipients for 2011 include:

#### Award for Face-to-face Teaching

- Ms. Karindi CHENG Ka-yin  
Instructor, Shine Skills Centre (Tuen Mun)
- Ms. Jenny CHOW Chun-yi  
Lecturer, Student Development Office, IVE (Morrison Hill)
- Mr. LO Ying-chi  
Instructor, Pro-Act Training and Development Centre (Gas)

### 建構實力

作為亞太區內卓越的專業教育培訓機構，VTC 必須不斷創新求進，提升教學人員的表現和才幹。為此，我們在年內舉辦了多項員工培訓課程及計劃，包括管理及督導技巧課程、提升個人效能研習班、教師培訓工作坊、國情專題研究、語文課程和健樂工作坊等。

我們為教學人員安排業內實習、學術交流和外間活動，讓他們了解業界和所屬學術領域的最新發展，增強專業知識，擴闊視野，提升本身實力。

### 教學表現 精益求精

我們設立「傑出教學獎」，表揚和獎勵優秀的教學人員。2011 年的得獎者如下：

#### 面授

- 鄭家燕女士  
展亮技能發展中心(屯門)  
教導員
- 周俊怡女士  
IVE(摩理臣山)學生發展處 講師
- 盧英志先生  
卓越培訓發展中心(氣體燃料業)  
教導員

### Award for Pastoral Care

- Mr. HO Siu-keung  
Lecturer, Youth College (Tin Shui Wai)
- Mr. Joshua KO Lap-sing  
Lecturer, Youth College (Tin Shui Wai)
- Ms. Cherie LEUNG Sze-chung  
Lecturer, Youth College (Tin Shui Wai)
- Mr. Laurence LI Hoi-wai  
Lecturer, Language Centre, HKDI and IVE (Lee Wai Lee)
- Ms. WAI Pui-yee  
Lecturer, Student Development Office, Youth College (Tseung Kwan O)

### Award for Use of Information Technology in Learning and Teaching

- Mr. Duncan GALLON  
Lecturer, Language Centre, IVE (Tuen Mun)

### Staff Excellence Awards

The Staff Excellence Awards are set up to pay tribute to dedicated staff members for their outstanding performance and contributions in non-teaching areas to the VTC. The recipients of 2011/12 include:

- Mr. Arthur AU Wai-lun  
Occupational Therapist I, Shine Skills Centre (Kwun Tong)
- Mr. Geese CHAN Tsz-man  
Lecturer, Language Centre, IVE (Tuen Mun)
- Mr. Shaun CHEUNG Shun-ping  
Senior Lecturer, Department of Fashion and Image Design, HKDI
- Ms. Amy CHUNG Pik-kwan  
Student Development Officer, Student Development Office, IVE (Sha Tin)
- Mr. Dick IP Yan-wing  
Clerical Officer II, Human Resources Division
- Ms. May TONG Kwai-ping  
Clerical Officer II, Language Centre, IVE (Kwun Tong)
- Ms. Michelle TSE Pui-yin  
Acting Principal Lecturer, Youth College (Tin Shui Wai)

### 關顧輔導

- 何兆強先生  
青年學院(天水圍) 講師
- 高立星先生  
青年學院(天水圍) 講師
- 梁師頌女士  
青年學院(天水圍) 講師
- 李凱威先生  
香港知專設計學院及IVE(李惠利) 語文中心 講師
- 韋佩怡女士  
學生發展處  
青年學院(將軍澳) 講師

### 資訊科技運用

- Duncan GALLON 先生  
IVE(屯門)語文中心 講師

### 嘉許傑出員工

我們有一群熱誠盡責的員工，為此我們設立「傑出員工獎」，表揚他們在教學範疇以外的卓越表現和貢獻。2011/12 年度的得獎者如下：

- 區偉綸先生  
展亮技能發展中心(觀塘)  
一級職業治療師
- 陳子敏先生  
IVE(屯門)語文中心 講師
- 張信屏先生  
香港知專設計學院  
時裝及形象設計學系 高級講師
- 鍾碧君女士  
IVE(沙田)學生發展處 學生發展主任
- 葉恩榮先生  
人力資源科 二級文員
- 湯貴屏女士  
IVE(觀塘)語文中心 二級文員
- 謝佩賢女士  
青年學院(天水圍) 署理首席講師

- Mr. Andrew TSE Yiu-kwok  
Occupational Therapist I, Shine Skills Centre (Tuen Mun)
- Ms. Elaine WAI Sau-wai  
Officer, Campus Secretariat, IVE (Sha Tin)
- Ms. May WONG Lai-kuen  
Clerical Assistant, Student Development Office, HKDI and IVE (Lee Wai Lee)
- Mr. WU Wai-ming  
Senior Lecturer, Department of Real Estate and Facilities Management, IVE (Morrison Hill)
- Ms. YAU Mei-yee  
Executive Assistant III, Campus Secretariat, IVE (Tuen Mun)
- Mr. YU Kin-wing  
Lecturer, Department of Business Administration, IVE (Tsing Yi)
- Centre for Independent Language Learning Team  
Language Centre, IVE (Chai Wan)
- IVE (Haking Wong) Admission Team  
Campus Secretariat, IVE (Haking Wong)
- IVElite Project Team  
Student Development Discipline Office
- Student Development Office/Tsing Yi Team  
Student Development Office, IVE (Tsing Yi)
- Teaching and Learning Support Programme Team  
Language Centre, Youth College (Kowloon Bay)
- Youth College (Kwai Fong) Renovation Project Team  
Estates, Health and Safety Division

- 謝耀國先生  
展亮技能發展中心(屯門)  
一級職業治療師
- 韋秀慧女士  
IVE(沙田)學院秘書處 主任
- 黃麗娟女士  
香港知專設計學院及IVE(李惠利)  
學生發展處 助理文員
- 胡惠明先生  
IVE(摩理臣山)產業及設施管理系  
高級講師
- 游美儀女士  
IVE(屯門)學院秘書處  
三級行政助理
- 余健榮先生  
IVE(青衣)工商管理系 講師
- 語文自學中心團隊  
IVE(柴灣)語文中心
- IVE(黃克競)招生團隊  
IVE(黃克競)學院秘書處
- 學長啟導計劃項目團隊  
學生發展學科辦事處
- 學生發展處團隊 – 青衣  
IVE(青衣)學生發展處
- 教學支援團隊  
青年學院(九龍灣)語文中心
- 青年學院(葵芳)改建項目團隊  
產業管理及健康安全科

### Outstanding Staff Achievements

The VTC has an array of highly qualified and talented staff who contribute to the community in various ways. Some of their achievements in 2011/12 include:

#### Chief Executive's Commendation for Community Service, HKSAR

- Dr. Martin YEUNG Wai-hong  
Principal Student Development Officer, IVE (Chai Wan)

#### Certified Examiner of the State Putonghua Shuiping Ceshi, the State Language Commission of The People's Republic of China

- Mr. Tony LI To  
Acting Senior Lecturer, Language Centre, HKDI and IVE (Lee Wai Lee)
- Ms. Selina WANG Lin  
Lecturer, Language Centre, IVE (Chai Wan)
- Ms. Maggie WONG Ha  
Lecturer, Language Centre, IVE (Haking Wong)

#### Executive Committee Member, The International Institute of Information Design

- Mr. Ben MAU Kim-fai  
Principal Lecturer, Department of Communication Design and Digital Media, HKDI

### 員工卓越成就

VTC有許多才華洋溢的優秀員工，對社會有多方貢獻。他們在2011/12年的成就略述如下：

#### 香港特別行政區行政長官社區服務獎狀

- 楊偉康博士  
IVE(柴灣) 首席學生發展主任

#### 國家語委國家級普通話水平測試員

- 李濤先生  
香港知專設計學院及IVE(李惠利)  
語文中心 署理高級講師
- 王琳女士  
IVE(柴灣)語文中心 講師
- 汪霞女士  
IVE(黃克競)語文中心 講師

#### 國際信息設計協會執行委員

- 繆劍輝先生  
香港知專設計學院  
傳意設計及數碼媒體學系 首席講師

### VTC Long Service Awards 2011

During the past year, we gave recognition to the contributions made by 87 staff members during their 25 years of dedicated service to the VTC. Meanwhile, a further 128 were commended for having completed 20 years of service.



### Staff statistics

As at 31 March 2012, there were 5,510 full time staff in the VTC, breakdown as follows:

Teaching and Administrative Staff	3,490
Technical and Supporting Staff	2,020

### VTC長期服務獎2011

去年，有87位員工在VTC竭誠服務25年，128位員工服務20年，我們頒發長期服務獎加以表揚。

### 員工統計資料

截至2012年3月31日，VTC共有5,510名全職員工，分別為：

教學及行政人員	3,490
技術及輔助人員	2,020



**Empowering Students Pushing Boundaries**  
**提拔學生 突破界限**

**CHENG Man-fai, Jordan**  
**Lecturer**  
**Department of Electronic and Information Engineering**  
**IVE (Sha Tin)**  
鄭文輝  
IVE (沙田) 電子及資訊工程系講師



**Recent recognition and awards received:**

- Outstanding Young ICT Achiever 2012
- Hong Kong ICT Awards 2008 - Best Innovation and Research Award

**近期獲得的嘉許及獎項：**

- 傑出資訊及通訊科技青年獎 2012
- 香港資訊及通訊科技獎 2008 – 最佳創新及研究獎

CHENG Man-fai, Jordan has been teaching at the IVE for three years. “As a graduate of the VTC, it has been my honour to teach at my alma mater since 2009. Studying at the VTC was a turning point in my life. I always share my personal experience with my students as an example.”

After Secondary 7, Jordan enrolled at the IVE in the Higher Diploma in Internet and Multimedia Engineering course. With a clear goal and dedicated teachers, Jordan was fully committed to study. Since then, he has maintained his passion for excellence.

“Teaching is more than imparting knowledge, it is inspiring positive change. A positive attitude to learning is the most critical determinant of success. My teaching goal is to thoroughly change the intrinsic quality of my students instead of motivating them on a one-off basis. By changing their mindsets, their self-motivation to learn can be maintained throughout their whole life.”

鄭文輝在 IVE 執教已有三年。他說：「身為 VTC 的畢業生，能夠在 2009 年進入母校任教是我的光榮。入讀 VTC 可說是我人生的轉捩點，我也常常和學生分享自己的經驗。」

文輝中七畢業後，隨即報讀 IVE 的互聯網及多媒體工程高級文憑課程。他擁有清晰的目標，在老師循循善誘下，對學習全情投入。自那時開始，他追求卓越的精神一直不變。

「教學不單要傳授知識，更要啟發學生培養積極的態度。正面的學習態度，是成功的關鍵。我的教學抱負是希望學生能從根本徹底改變，如果能改變他們的心態，他們就會自我鞭策，努力學習，從此一生受用。」

Jordan always keeps a close relationship with students and uses his spare time to help enhance their learning skills and achieve academic goals. His ongoing encouragement has completely changed the attitude of many students and enabled them to reach their full potential. Jordan also urges students to take part in a wide range of extra-curricular activities and competitions, with the hope that students can establish a solid technical foundation and enrich their experiences. Under his guidance and mentorship, IVE students have excelled in over 20 competitions including Champion of Nokia Lumia Challenge (Hong Kong) – Open Category, Overall Champion of MTR-Sha Tin to Central Link E-Game Design, and Champion of IEEE Hong Kong Competition on Cloud Computing Applications 2011.

As a role model for students, Jordan has continued to enhance his knowledge and skills through lifelong learning and continuous education. He obtained his master's degree and decided to further equip himself with a doctorate. He will continue to sow the seeds of change and his passion for information technology has earned him many industry accolades.

文輝經常接觸學生，利用課餘時間改進他們的學習技巧，耐心引導他們向目標奮鬥。在他鼓勵和薰陶下，許多學生都脫胎換骨，把潛能發揮盡致。他又推動學生參加多類課外活動和比賽，希望豐富他們的學習體驗，打穩技術基礎，從中成長。在他從旁指導和輔助下，IVE 學生在逾 20 項賽事都有出色表現，包括 Nokia Lumia 手機程式比賽(香港)公開組冠軍、港鐵沙中綫電子遊戲設計比賽全場大獎、電機電子工程師學會電腦雲端應用程式比賽 2011 年冠軍。

他進修不懈，在取得碩士學位後，打算再攻讀博士學位，為學生樹立終身學習的榜樣。他會繼續播下種子，令學生蛻變成龍。他對資訊科技的熱愛，亦為他贏得多項業界榮譽。

## A Different Path to Success 條條大路通羅馬

**TSE Po-ting, Kitty**  
Higher Diploma in Software Engineering  
IVE Graduate in 2012  
謝寶婷  
IVE 軟件工程高級文憑課程 2012 年畢業生



### Recent recognition and awards received:

- Alistair Harvey Foundation Scholarship Scheme
- VTC Outstanding Students Award Scheme
- The HKSAR Government Scholarship, Sir Edward Youde Memorial Scholarships, CL International Holdings Limited Awards (Industrial Attachment), The Asian-Oceanian Computing Industry Organization ICT Summit 2008 Scholarship

With her creativity, perseverance and passion for information technology, TSE Po-ting, Kitty, a graduate of Higher Diploma in Software Engineering, designed her first computer game at Primary 6.

“Developing my own software programmes and applying them in real-life situations gave me a great sense of satisfaction.” By dedicating herself to study, Kitty overcame many challenges and thanks to a good learning atmosphere and dedicated lecturers, Kitty made great improvements in her work. She also benefitted from valuable internship opportunities. “Back then I was attached to a large scale construction company, where my classmates and I were tasked to develop a human resources management system for sifting the data of over a thousand employees so that the firm could allocate the right people to each job. Our manager was experienced in the field and inspired us to further modify the system. Finally, the system won an attachment award. Apart from IT knowledge, I also had to understand the requirements of the firm, be flexible and possess good communication skills. The attachment experience allowed me to apply my knowledge learnt in school to an actual working environment, and contribute to society,” she reflected.

Within two years, her excellent performance in academic studies and extra-curricular activities have earned her a number of scholarships, including the Alistair Harvey Foundation Scholarship, which will sponsor her to undertake a Bachelor of Science degree programme in Computer Science in the UK. This allowed her to realise a dream of studying abroad. She is now determined to become a distinguished software engineer and contribute to the positive development of Hong Kong society.

### 近期獲得的嘉許與獎項：

- 賀維雅基金會獎學金
- VTC 傑出學生獎
- 香港特別行政區政府獎學金、尤德爵士紀念基金獎學金、駿科網絡訊息有限公司(工作實習計劃)獎學金、2008年亞洲及大洋洲信息產業組織信息及通訊科技高峰會獎學金

軟件工程高級文憑課程畢業生謝寶婷醉心資訊科技，她憑著創意和毅力，早於小學六年級時已設計了首個電子遊戲。

她回想：「能夠自己編寫軟件程式，應用於實際生活，帶給我莫大的滿足感。」她入讀 IVE 後努力學習，克服了不少挑戰；而在良好的學習氣氛和盡責的講師指導下，成績更有顯著進步。工作實習也令她得益不少。「猶記起那時我在一間大型建築公司實習，公司委派我和同學研發一套人力資源管理系統，篩選整合一千多名僱員的數據資料，以便分配工作、人盡其才。公司的經理在這方面擁有豐富的經驗，啟發我們加以改良。最後，我們的系統贏得實習獎項。在實習期間，除了應用資訊科技知識，我也需要了解公司的需求，學懂靈活變通和建立良好的溝通技巧。實習給予我寶貴機會，既學以致用，又貢獻社會。」

寶婷在學習和課外活動均有出色表現，於兩年間贏得多項獎學金，包括賀維雅基金會獎學金，資助她負笈英國進修電腦科學理學士課程，實現留學夢想。她立志要成為一位傑出的軟件工程師，貢獻香港。

## Fly High in Global Arena 揚威海外 屢獲殊榮

**TSE Yan-lamb**  
Higher Diploma in Product Design  
HKDI Graduate in 2011  
謝欣霖  
HKDI 產品設計高級文憑課程 2011 年畢業生



### Recent recognition and awards received:

- Hong Kong Young Design Talent Award
- Design Concept Award of the red dot design award 2011
- 2nd Runner Up of the 5th Hong Kong Lighting Design Competition

Where there is a will, there is a way. TSE Yan-lamb's interest in creative solutions emerged whilst she was in secondary school. Working towards her dream of becoming an all-rounded product designer, she pursued her design studies at the HKDI. Her dedication and hard work enabled her to blossom and she won several local and international design awards.

“Successful products must be able to solve the problems that users come across in their everyday lives. This is indeed a challenge for designers.” As a design student, Lamb did not just sit and listen. Instead, she worked hard on her research outside school hours, and sought feedback from her tutors. With their encouragement, she also seized opportunities to participate in several design and culture-related projects and competitions.

Lamb's positive attitude and creativity have won her recognition in both local competitions and international challenges. All these learning experiences have familiarised her in advance about the best practices of the design industry. She said, “Through taking part in competitions, I was able to exchange ideas with different designers. The awards like the red dot design award had offered me a valuable opportunity to project my creativity.”

Lamb plans to continue her studies and explore the world in her quest to become a successful product designer.

### 近期獲得的嘉許與獎項：

- 香港青年設計才俊大獎
- 紅點設計大獎 2011 設計概念獎
- 第五屆香港燈飾設計比賽季軍

有志者，事竟成。謝欣霖在中學階段已展露對創意項目的興趣。為了實現成為多才多藝產品設計師的夢想，她考進 HKDI，攻讀設計課程。她全情投入和努力，在設計界嶄露頭角，贏得數個本地和國際大獎。

她認為：「成功的產品，必須能解決日常生活所遇到的難題，這是設計師的挑戰。」欣霖在 HKDI 修讀時，不單用心上課，課餘後還努力鑽研，更會請教導師的意見。在老師的鼓勵下，她也爭取機會參與多個設計和文化專題項目以及比賽。

她積極學習，創意澎湃，終於在本地和國際比賽中贏得認同。種種學習體驗讓她預先認識設計業行規。回想參賽經過，她說：「參加比賽讓我和不同的設計師交流意見，紅點設計大獎這類賽事，又帶給我寶貴機會，發揮創意。」

她打算繼續深造，探索世界，希望能達成心願，做一個成功的產品設計師。

# FINANCE

財務概況



## OVERVIEW OF OPERATING RESULTS

### 營運成果概述

#### Consolidated Financial Statements

The Council has prepared Consolidated Financial Statements for the year 2011-12 presenting the operating results and financial position of the Council and its subsidiaries (the Group) for the year. Total income of HK\$3,966.9M (2010-11: HK\$3,848.3M) and total expenditure of HK\$3,668.0M (2010-11: HK\$3,638.4M) were reported.

#### Operating Results

Out of the total income of \$3,966.9M, \$2,426.8M was government subventions, \$1,389.3M was tuition fees and training charges, \$49.2M was interest income, \$14.0M was donations and \$87.6M was other income. As compared with 2010-11, a slight increase of 3.1% in the Group's total income was recorded. The increase in total income was mainly attributed to the increase in Government subventions for pay adjustment in 2011, partially offset by a decrease in tuition fee income due to the effect of Gap Year as a result of the implementation of the New Senior Secondary Academic Structure.

Consolidated expenditure of \$3,668.0M incurred in the year included staff expenses of \$2,691.7M and other operating expenses of \$976.3M. The increase in expenditure was mainly due to the increase in staff expenses resulting from pay rise and implementation of new initiatives. The increase was partially offset by the decrease in expenses resulting from the reduction of student places and reduction of leave provision as more staff took leave in the Gap Year.

The financial result of the subsidiaries showed total income of \$702.0M and total expenditure of \$681.4M. The Group as a whole reported a surplus of \$298.7M for the year 2011-12.

#### 綜合財務報表

局方已擬備職業訓練局及其附屬公司(統稱本機構)2011-12年度綜合財務報表, 表述年內的營運成果和財務狀況。本機構錄得總收入為港幣39億6,690萬元(2010-11年度為港幣38億4,830萬元), 總開支則為港幣36億6,800萬元(2010-11年度為港幣36億3,840萬元)。

#### 營運成果

總收入39億6,690萬元中, 政府補助金佔24億2,680萬元、學費及課程費用佔13億8,930萬元、利息收入佔4,920萬元、捐款佔1,400萬元, 其他收入佔8,760萬元。與2010-11年度比較, 本機構總收入錄得3.1%的輕微增長。增長主要為2011年員工薪酬調整所獲增加的政府補助金額。另外, 受新高中學制帶來的調適年效應影響, 學費收入減少, 抵銷了部份新增收入。

本年度的綜合支出為36億6,800萬元, 包括員工開支26億9,170萬元及其他營運開支9億7,630萬元。與上年度比較, 支出增加主要由於員工薪酬調整及推行新工作項目所導致員工支出上升。另外, 由於調適年效應, 學生人數減少, 支出也相應減少, 以及有較多員工在調適年休假, 年假撥備金額亦因應減少。這些項目抵銷了部份增加的員工支出。

附屬公司的營運成果方面, 總收入為7億200萬元, 總支出為6億8,140萬元。2011-12年度, 本機構整體錄得盈餘2億9,870萬元。

#### Building Programmes and Capital Items

For the year 2011-12, a total of \$361.2M was incurred on building programmes and capital items. These projects included the construction of student dormitory at VTC Pokfulam Complex, the VTC Wellness Centre at Chai Wan and other alterations, additions and improvement projects.

#### Financial Statements

The Consolidated Statement of Income and Expenditure for the year ended 31 March 2012 and the Consolidated Balance Sheet as at 31 March 2012 are set out in the following pages.

#### 建築工程及建設項目

2011-12年度建築工程及建設項目合共耗資3億6,120萬元。建築工程包括興建VTC薄扶林大樓內的學生宿舍、柴灣的VTC健康中心, 以及其他改建、加建及改善工程。

#### 財務報表

截至2012年3月31日止年度綜合收支報表及2012年3月31日綜合資產負債表見下頁。

**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 MARCH 2012**

**截至 2012 年 3 月 31 日止年度的綜合全面收益表**

		2012 HK\$'000	2011 HK\$'000
<b>INCOME</b>	收入		
Government Subventions	政府補助金	2,426,775	2,254,493
Tuition Fees and Training Charges	學費及課程費用	1,389,329	1,461,355
Interest Income	利息收入	49,235	35,562
Donations	捐款	14,013	8,074
Other Income	其他收入	87,559	88,845
<b>Total Income</b>	收入總額	<b>3,966,911</b>	<b>3,848,329</b>
<b>EXPENDITURE</b>	支出		
Staff Expenses	員工開支		
Full-time Staff Expenses	全職員工開支	2,317,735	2,288,638
Part-time Staff Expenses	兼職員工開支	123,821	121,915
Temporary Staff Expenses	臨時員工開支	227,007	275,737
Other Staff Expenses	其他員工開支	23,163	19,602
		<b>2,691,726</b>	<b>2,705,892</b>
<b>Other Operating Expenses</b>	其他營運開支		
Consumables, Equipment and Library Books	消耗性物品、設備及圖書	278,069	282,380
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支	470,872	427,917
Hire of Services and Professional Fees	專業服務費用	45,583	41,884
Student/Trainee Grants and Amenities	學生/學員補助及設施	43,195	37,810
Training Boards/General Committees' Expenses	訓練委員會/一般委員會開支	43,028	42,647
Staff Development and Visits	員工培訓及公幹	15,028	12,482
Other Expenses	其他開支	80,538	87,387
		<b>976,313</b>	<b>932,507</b>
<b>Total Expenditure</b>	支出總額	<b>3,668,039</b>	<b>3,638,399</b>
<b>Surplus before Taxation</b>	除稅前盈餘	<b>298,872</b>	<b>209,930</b>
<b>Taxation</b>	稅項	<b>143</b>	<b>154</b>
<b>SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	本年度盈餘及全面收益總額	<b>298,729</b>	<b>209,776</b>
<b>TRANSFER TO:</b>	轉撥至:		
Reserves	儲備金	163,543	9,900
Specific and Other Funds	特定用途及其他資金	135,186	199,876
		<b>298,729</b>	<b>209,776</b>

The Group had no components of comprehensive income other than "surplus for the year" in either of the periods presented. Therefore, the Group's "total comprehensive income" was the same as the "surplus for the year" in both periods.

除了「本年度盈餘」外，本機構於呈報年內並沒有其他全面收益，因此本機構的「本年度盈餘」相等於「全面收益總額」。

**CONSOLIDATED BALANCE SHEET  
AS AT 31 MARCH 2012**

**2012 年 3 月 31 日的綜合資產負債表**

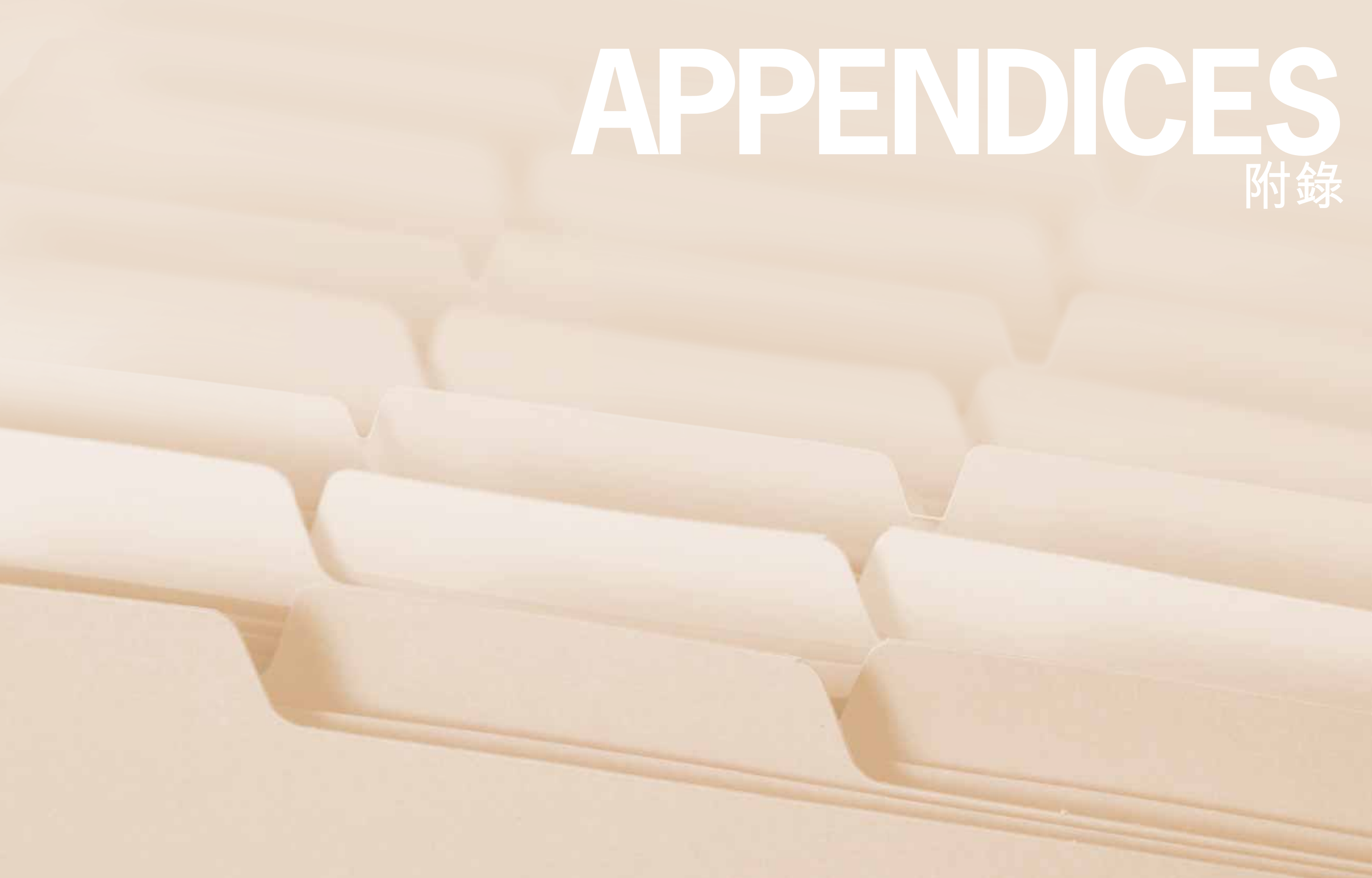
		2012 HK\$'000	2011 HK\$'000
<b>NON-CURRENT ASSETS</b>	非流動資產		
Fixed Assets	固定資產	2,345,485	2,269,686
Loans to Staff	員工貸款	1,797	3,373
Employee Retirement Benefits Assets	僱員退休福利資產	7,707	7,189
Deposits	按金	4,754	5,928
Bank Deposits with Maturity over One Year	到期日超過一年的銀行存款	200,000	-
		<b>2,559,743</b>	<b>2,286,176</b>
<b>CURRENT ASSETS</b>	流動資產		
Loans to Staff	員工貸款	1,858	2,833
Accounts Receivable, Prepayments and Others	應收賬項、預付款項及其他	60,516	42,872
Bank Deposits with Maturity over Three Months	到期日超過三個月的銀行存款	2,308,781	1,900,000
Cash and Cash Equivalents	現金及現金等價物	1,247,541	1,797,283
		<b>3,618,696</b>	<b>3,742,988</b>
<b>CURRENT LIABILITIES</b>	流動負債		
Accounts Payable, Accruals and Others	應付賬項、應計支出及其他	973,255	999,081
Provision for Employee Benefits	僱員福利準備	399,446	470,753
Loans Payable within One Year	一年內應償還的貸款	3,830	29,455
Deferred Income	遞延收益	248,010	215,011
		<b>1,624,541</b>	<b>1,714,300</b>
<b>NET CURRENT ASSETS</b>	流動資產淨值	<b>1,994,155</b>	<b>2,028,688</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	資產總值減流動負債	<b>4,553,898</b>	<b>4,314,864</b>
<b>NON-CURRENT LIABILITIES</b>	非流動負債		
Provision for Employee Benefits	僱員福利準備	2,598	5,710
Loans Payable after One Year	一年後應償還的貸款	-	76,174
Deferred Income	遞延收益	1,360,576	1,340,985
		<b>1,363,174</b>	<b>1,422,869</b>
<b>NET ASSETS</b>	資產淨值	<b>3,190,724</b>	<b>2,891,995</b>
<b>Represented by:</b>	上述款項分屬:		
Reserves	儲備金	250,483	140,914
Specific and Other Funds	特定用途及其他資金	2,940,241	2,751,081
<b>TOTAL FUNDS</b>	資金總額	<b>3,190,724</b>	<b>2,891,995</b>

Approved and authorised for issue by the Vocational Training Council on 2 August 2012  
於 2012 年 8 月 2 日  
由職業訓練局理事會批核及授權發表

Mr. Clement CHEN Cheng-jen, BBS, JP  
Chairman  
Vocational Training Council  
職業訓練局主席  
陳鎮仁先生, BBS, JP

# APPENDICES

附錄



## THE COUNCIL 職業訓練局理事會

As at 31 March 2012  
截至2012年3月31日

### Chairman

Mr. Clement CHEN Cheng-jen, BBS, JP

### Deputy Chairmen

Dr. Joseph LEE, SBS, JP  
Dr. Roy CHUNG Chi-ping, BBS, JP

### Members

Ms. Karen CHAN Ka-yin  
Mr. Daniel CHENG Man-chung, MH, JP  
Mr. CHOY Chung-foo  
Mr. Locky CHU Kwan-lam, MH  
Mr. James KWAN Yuk-choi, JP  
Mr. Sunny LEE Wai-kwong, JP  
The Hon. LI Fung-ying, SBS, JP  
Ms. Winnie NG Wing-mui  
Mr. Bruce POH Geok-huat  
Ms. Samanta PONG Sum-yee  
Mr. Cliff SUN Kai-lit, BBS, JP  
Mr. Larry TCHOU Ming-kong  
Mr. Bernie TING Wai-cheung  
Mr. Conrad WONG Tin-cheung, JP  
Mr. Eric YIM Chi-ming  
Deputy Secretary for Education (or her representative)  
Ms. Michelle LI Mei-sheung, JP  
Commissioner for Labour (or his representative)  
Mr. CHEUK Wing-hing, JP  
Director-General of Trade and Industry (or her representative)  
Ms. Maria KWAN Sik-ning, JP  
Executive Director, Vocational Training Council  
Dr. Carrie WILLIS, SBS, JP

### 主席

陳鎮仁先生, BBS, JP

### 副主席

李宗德博士, SBS, JP  
鍾志平博士, BBS, JP

### 委員

陳嘉賢女士  
鄭文聰工程師, MH, JP  
蔡中虎先生  
朱鈞林先生, MH  
關育材先生, JP  
李惠光工程師, JP  
李鳳英議員, SBS, JP  
伍穎梅女士  
傅玉發先生  
龐心怡女士  
孫啟烈先生, BBS, JP  
朱民康先生  
丁煒章先生  
黃天祥先生, JP  
嚴志明先生  
教育局副秘書長(或其代表)  
李美嫦女士, JP  
勞工處處長(或其代表)  
卓永興先生, JP  
工業貿易署署長(或其代表)  
關錫寧女士, JP  
職業訓練局執行幹事  
邱霜梅博士, SBS, JP

## COUNCIL AND ITS COMMITTEES 職業訓練局理事會及屬下委員會

An Overview of Committees and Boards (as at 31 March 2012)  
委員會及訓練委員會概覽(截至2012年3月31日)



**STANDING COMMITTEE**

**Chairman**

Mr. Clement CHEN Cheng-jen, BBS, JP

**Members**

Dr. Joseph LEE, SBS, JP  
Dr. Roy CHUNG Chi-ping, BBS, JP  
Mr. CHOY Chung-foo  
Mr. Locky CHU Kwan-lam, MH  
Ir Sunny LEE Wai-kwong, JP  
Mr. Bernie TING Wai-cheung  
Mr. Conrad WONG Tin-cheung, JP  
Dr. NG Tat-lun, SBS, JP  
Mr. Stanley LAU Chin-ho, BBS, MH, JP  
Deputy Secretary for Education (or her representative)  
Ms. Michelle LI Mei-sheung, JP  
Executive Director, Vocational Training Council  
Dr. Carrie WILLIS, SBS, JP

**Elected Staff Member**

Ms. Donna LO Sau-ling

**常務委員會**

**主席**

陳鎮仁先生, BBS, JP

**委員**

李宗德博士, SBS, JP  
鍾志平博士, BBS, JP  
蔡中虎先生  
朱鈞林先生, MH  
李惠光工程師, JP  
丁煒章先生  
黃天祥先生, JP  
伍達倫博士, SBS, JP  
劉展灝先生, BBS, MH, JP  
教育局副秘書長(或其代表)  
李美嫦女士, JP  
職業訓練局執行幹事  
邱霜梅博士, SBS, JP

**員工委員**

盧秀玲女士

**ADMINISTRATION COMMITTEE**

**Chairman**

Ir Sunny LEE Wai-kwong, JP

**Members**

Ms. Karen CHAN Ka-yin  
Ir Daniel CHENG Man-chung, MH, JP  
Mr. Locky CHU Kwan-lam, MH  
The Hon. LI Fung-ying, SBS, JP  
Dr. NG Tat-lun, SBS, JP  
Deputy Secretary for Education (or her representative)  
Ms. Michelle LI Mei-sheung, JP  
Executive Director, Vocational Training Council  
Dr. Carrie WILLIS, SBS, JP

**Elected Staff Member**

Mr. CHEUNG Wai-kin

**行政委員會**

**主席**

李惠光工程師, JP

**委員**

陳嘉賢女士  
鄭文聰工程師, MH, JP  
朱鈞林先生, MH  
李鳳英議員, SBS, JP  
伍達倫博士, SBS, JP  
教育局副秘書長(或其代表)  
李美嫦女士, JP  
職業訓練局執行幹事  
邱霜梅博士, SBS, JP

**員工委員**

張偉堅先生



**AUDIT COMMITTEE**

**Chairman**

Dr. Roy CHUNG Chi-ping, BBS, JP

**Members**

Mr. Locky CHU Kwan-lam, MH  
Mr. James KWAN Yuk-choi, JP  
Ms. Winnie NG Wing-mui  
Mr. Larry TCHOU Ming-kong  
Mr. Kennedy LIU Tat-yin

**ESTATES COMMITTEE**

**Chairman**

Mr. Bernie TING Wai-cheung

**Members**

Ir Sunny LEE Wai-kwong, JP  
Mr. Cliff SUN Kai-lit, BBS, JP  
Mr. Conrad WONG Tin-cheung, JP  
Mr. Eric YIM Chi-ming  
Mr. Martin N. HADAWAY, JP  
Director of Architectural Services (or his representative)  
Mr. Anthony LEUNG Koon-kee, JP  
Executive Director, Vocational Training Council  
Dr. Carrie WILLIS, SBS, JP

**Elected Staff Member**

Mr. Kenneth WONG Lai-yin

**審核委員會**

**主席**

鍾志平博士, BBS, JP

**委員**

朱鈞林先生, MH  
關育材先生, JP  
伍穎梅女士  
朱民康先生  
廖達賢先生

**產業管理委員會**

**主席**

丁煒章先生

**委員**

李惠光工程師, JP  
孫啟烈先生, BBS, JP  
黃天祥先生, JP  
嚴志明先生  
夏德威先生, JP  
建築署署長(或其代表)  
梁冠基先生, JP  
職業訓練局執行幹事  
邱霜梅博士, SBS, JP

**員工委員**

黃禮賢先生

**FINANCE COMMITTEE**

**Chairman**

Dr. Joseph LEE, SBS, JP

**Members**

Mr. CHOY Chung-foo  
Ms. Samanta PONG Sum-yee  
Mr. Bernie TING Wai-cheung  
Mr. Conrad WONG Tin-cheung, JP  
Deputy Secretary for Education (or her representative)  
Ms. Michelle LI Mei-sheung, JP  
Executive Director, Vocational Training Council  
Dr. Carrie WILLIS, SBS, JP

**Elected Staff Member**

Ms. Karen CHAN Ka-lin

**財務委員會**

**主席**

李宗德博士, SBS, JP

**委員**

蔡中虎先生  
龐心怡女士  
丁煒章先生  
黃天祥先生, JP  
教育局副秘書長(或其代表)  
李美嫦女士, JP  
職業訓練局執行幹事  
邱霜梅博士, SBS, JP

**員工委員**

陳家蓮女士

**Accountancy Training Board**

**Chairman**

Mr. Kennedy LIU Tat-yin

**Members**

Mr. William CHAN Wai-hei  
Dr. Eva CHAN Yee-wah  
Mr. Francis CHENG Man-piu  
Mr. CHEUNG Kwong-tat  
Ms. Bolivia CHEUNG Siu-wan  
Mr. CHIANG Sham-lam  
Mr. CHOW Chun-keung  
Dr. Alice CHUI Pui-ling  
Mr. Dennis CHUNG Chuen-on  
Dr. Sammy FUNG Lai-kin  
Mr. George HO Kwok-wah  
Mr. Johnson KONG Chi-how (since 1 September 2011)  
Mr. LEUNG Man-kay  
Ms. Rhoda LIU Mei-ling  
Ms. Brenda NG Wai-po (since 1 September 2011)  
Mr. Balda WAI Po-tat  
Mr. Joseph WONG Kam-man (up to 5 October 2011)  
Representative of the Director of Accounting Services  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

**會計業訓練委員會**

**主席**

廖達賢先生

**委員**

陳維曦先生  
陳綺華博士  
鄭文彪先生  
張廣達先生  
張少雲女士  
蔣森林先生  
周振強先生  
徐佩玲博士  
鍾傳安先生  
馮禮健博士  
何國華先生  
江智蛟先生 (由2011年9月1日起)  
梁文基先生  
廖美玲女士  
吳慧寶女士 (由2011年9月1日起)  
韋寶達先生  
黃錦文先生 (至2011年10月5日止)  
庫務署署長代表  
勞工處處長代表  
職業訓練局執行幹事代表

**Automobile Training Board**

**Chairman**

Dr. Ringo LEE Yiu-pui

**Members**

Mr. Gordon CHAN Yan-ting  
Mr. Frank FUNG Kwok-chu  
Mr. LAM Hing-cheong  
Mr. Marcus LAM Yat-nam  
Mr. LEUNG Tat-ming  
Ir Kenny PAK Chen-hee  
Mr. TANG Ka-piu  
Ir TONG Kwok-kei  
Mr. Jones WONG Kin-fai  
Mr. WONG Yiu-kwong  
Mr. YAU Kwok-keung  
Representative of the Director of  
Electrical and Mechanical Services  
Representative of the Commissioner for Labour  
Representative of the Commissioner for Transport  
Representative of the Director of  
Environmental Protection  
Representative of the Executive Director of  
the Vocational Training Council

**汽車業訓練委員會**

**主席**

李耀培博士

**委員**

陳仁錠先生  
馮國柱先生  
林慶昌先生  
林日南先生  
梁達明先生  
白正曦工程師  
鄧家彪先生  
湯國基工程師  
黃健輝先生  
王耀光先生  
邱國強先生  
機電工程署署長代表  
  
勞工處處長代表  
運輸署署長代表  
環境保護署署長代表  
  
職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES 訓練委員會和一般委員會

### Banking and Finance Industry Training Board

#### Chairman

Mr. Adrian LI Man-kiu, JP

#### Members

Dr. FUNG King-fai  
Mr. Brian FUNG Wei-lung  
Mr. Frank Joseph KENNEDY  
(up to 31 December 2011)  
Mr. Albert KWOK San-fat  
Mrs. Maisie LAM  
(up to 14 March 2012)  
Mr. LEE Huat-oon  
Ms. LEUNG Suk-ching  
Mr. Anthony NG Tze-wai  
Mr. Paul PONG Po-lam  
Mr. Patrick POON Mo-yiu  
Ms. Jennifer SHUM Wan-ling  
(since 1 September 2011)  
Mr. Thomas TSUI Chun-man  
Representative of the Chief Executive of  
the Hong Kong Monetary Authority  
Representative of the Chairman of the  
Securities and Futures Commission  
Representative of the Chief Executive of the  
Hong Kong Exchanges and Clearing Limited  
Representative of the Executive Director of  
the Vocational Training Council

### 銀行及金融業訓練委員會

#### 主席

李民橋先生, JP

#### 委員

馮競暉博士  
馮煒能先生  
Mr. Frank Joseph KENNEDY  
(至 2011 年 12 月 31 日止)  
郭新發先生  
林蔡詠儀女士  
(至 2012 年 3 月 14 日止)  
李發運先生  
梁淑貞女士  
吳子威先生  
龐寶林先生  
潘慕堯先生  
沈韻玲女士  
(由 2011 年 9 月 1 日起)  
徐振文先生  
香港金融管理局總裁代表  
  
證券及期貨事務監察委員會  
主席代表  
香港交易及結算所有限公司  
行政總裁代表  
職業訓練局執行幹事代表

### Beauty Care and Hairdressing Training Board

#### Chairman

Mr. Jacky CHOI Ho-sang

#### Vice-Chairman

Mr. PANG Kam-chiu

#### Members

Ms. CHAN Chin-ming  
Ms. Jessica CHAN Yuen-ying  
Ms. Josephine CHAN Yuk-bing  
Ms. Liza CHEUNG  
Ms. Frances CHIU Siu-ling  
Mr. Orpheus CHOY  
Ms. Christine FOK Chun-yeung  
Ms. Doris FU Ka-yin  
Mr. Joseph HO Shiu-chung  
Ms. Ellen HUNG  
Ms. Cally KWOK Lee  
Ms. Posa LAM  
Ms. Sara LAW Siu-wa  
Ms. Carmen PANG Yuk-ling  
Ms. Sandra TSOI Lai-ha  
Mr. Thomas WONG Kwok-wah  
Ms. Juliana YANG Hui-chun  
Ms. ZHANG Yan  
Representative of the Commissioner for Labour  
Representative of the Consumer Council  
Representative of the Executive Director of  
the Vocational Training Council

### 美容美髮訓練委員會

#### 主席

蔡浩生先生

#### 副主席

彭錦釗先生

#### 委員

陳展明女士  
陳沅盈女士  
陳玉冰女士  
張韻嫦女士  
趙小玲女士  
蔡明峰先生  
霍俊楊女士  
傅嘉賢女士  
何紹忠先生  
洪德泳女士  
郭莉女士  
林玲女士  
羅小華女士  
彭玉玲女士  
蔡麗霞女士  
王國華先生  
楊慧君女士  
張岩女士  
勞工處處長代表  
消費者委員會代表  
職業訓練局執行幹事代表

**Building and Civil Engineering Training Board**

**Chairman**

Mr. Peter NG Yau-yee

**Members**

Prof. Edwin CHAN Hon-wan  
Ir Kenneth CHAN Sheung-yan  
Mr. Paul CHONG Kin-lit, MH  
Ir Adam CHOY Siu-chung  
Mr. CHU Yin-lin  
Prof. CHUNG Kwok-fai  
Mr. FUNG Kin-chung  
Mr. HO Chi-wai  
Mr. Eddie LAM Kin-wing  
Ir MAK Shu-hei  
Prof. TAM Chi-ming  
Mr. TANG Ki-cheung  
Ir TSUI Wai-tim  
Mr. WOO Man-king  
Representative of the Secretary for Development  
Representative of the Commissioner for Labour  
Representative of the Director of Housing  
Representative of the Director of Buildings  
Representative of the Executive Director of  
the Vocational Training Council

**土木工程及建築業訓練委員會**

**主席**

伍又宜先生

**委員**

陳漢雲教授  
陳尚仁工程師  
莊堅烈先生, MH  
蔡少聰工程師  
朱延年先生  
鍾國輝教授  
馮健中先生  
何志偉先生  
林健榮先生  
麥樹熹工程師  
譚志明教授  
鄧淇祥先生  
徐偉添工程師  
胡文京先生  
發展局局長代表  
勞工處處長代表  
房屋署署長代表  
屋宇署署長代表  
職業訓練局執行幹事代表

**Chinese Cuisine Training Institute Training Board**

**Chairman**

Mr. Stanley HUI Hon-chung, JP

**Vice-Chairmen**

Mr. Michael LI Hon-shing, BBS, JP  
Mr. YEUNG Wai-sing, MH

**Members**

Mr. Freddy CHEUNG Sing-fat  
Mr. KAM Kinsen  
Mr. Lawrence KOO Kin-yip  
Mr. Patrick KWOK  
Mr. LEE Man-sing  
Mr. LEUNG Fai-hung  
Mr. Wallace LI Chin-hung  
Mr. James LI Kwok-yee  
Mr. LOCK Kwok-on  
Mr. TAM Siu-sing  
Mr. Larry TCHOU Ming-kong  
Mr. Wilson WU Wai-tsuen  
Mr. YUEN Fuk-wo  
Dr. ZHAO Li  
Representative of the Secretary for Labour and Welfare  
Representative of the Executive Director of  
the Vocational Training Council

**中華廚藝學院訓練委員會**

**主席**

許漢忠先生, JP

**副主席**

李漢城先生, BBS, JP  
楊位醒先生, MH

**委員**

張成發先生  
甘健成先生  
古建業先生  
郭志傑先生  
李文星先生  
梁輝雄先生  
李展鴻先生  
李國儀先生  
駱國安先生  
譚兆成先生  
朱民康先生  
伍威全先生  
袁福和先生  
趙利博士  
勞工及福利局局長代表  
職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES 訓練委員會和一般委員會

### Electrical and Mechanical Services Training Board

#### Chairman

Ir Raymond SYNN Cheung

#### Vice-Chairman

Ir Howard LOK Tat-hong

#### Members

Ir Dr CHUNG Chi-yung  
Mr. Simon CHUNG Fuk-wai  
Mr. KWAN Sun-chuen  
Mr. Anthony LAU Siu-hung  
Ir Angus LEE Chun-ming  
Mr. Fernando LEUNG Chung-fai  
(since 1 September 2011)  
Ir Alex LEUNG Wai-hung  
Ir Ken LI Ka-fai  
Ir LUI Kin-hung  
Mr. MAK Chi-chui  
Ir Alex SHIU Siu-ming  
Ir James TO Wing-ming  
Mr. WAN Yiu-cheong  
Mr. WONG Koon-chung  
Mr. Paul YEUNG Siu-ming  
(up to 10 August 2011)  
Mr. YIP Siu-ping  
(up to 3 February 2012)  
Representative of the Director of  
Electrical and Mechanical Services  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

### 機電工程業訓練委員會

#### 主席

冼泳霖工程師

#### 副主席

樂達航工程師

#### 委員

鍾志勇博士、工程師  
鍾福維先生  
關新全先生  
劉少雄先生  
李俊明工程師  
梁仲徽先生  
(由2011年9月1日起)  
梁偉雄工程師  
李家輝工程師  
雷健雄工程師  
麥志釗先生  
蕭少鳴工程師  
杜永明工程師  
溫耀昌先生  
王冠忠先生  
楊兆鳴先生  
(至2011年8月10日止)  
葉兆炳先生  
(至2012年2月3日止)  
機電工程署署長代表  
  
勞工處處長代表  
職業訓練局執行幹事代表

### Electronics and Telecommunications Training Board

#### Chairman

Mr. Victor NG Kwok-ho

#### Vice-Chairman

Ir Dr. Aaron TONG Wai-kwok

#### Members

Ir Daniel CHAN Pak-ming  
Mr. Kenny CHEUNG  
Ms. Winnie CHOW Wai-yee  
Ir Ricky KWONG Wai-chuen  
Mr. Mark LAM Lum-lee  
Mr. Sylvian LEE  
Mr. LEUNG Ding-kau  
Mr. LEUNG Wai-boon  
Mr. Frank LEUNG Wai-ming  
Mr. MA Fung-on  
(since 1 September 2011)  
Prof. Philip MOK Kwok-tai  
Mr. Jimmy NG Wing-ka  
Mr. TAM Chi-chung  
Mr. Christopher TSE Hung-keung  
Mr. William TSE Wing-nam  
Representative of the Director-General of  
Trade and Industry  
Representative of the Director of  
Electrical and Mechanical Services  
Representative of the Director-General of  
Telecommunications  
Representative of the Executive Director of  
the Vocational Training Council

### 電子業及電訊業訓練委員會

#### 主席

吳國豪先生

#### 副主席

唐偉國博士、工程師

#### 委員

陳柏明工程師  
張惠權先生  
鄧惠儀女士  
鄺偉銓工程師  
林倫理先生  
李志雄先生  
梁定球先生  
梁維本先生  
梁偉明先生  
馬達安先生  
(由2011年9月1日起)  
莫國泰教授  
吳永嘉先生  
譚志聰先生  
謝鴻強先生  
謝永南先生  
工業貿易署署長代表  
  
機電工程署署長代表  
  
電訊管理局總監代表  
  
職業訓練局執行幹事代表

**Hotel, Catering and Tourism Training Board**

**Chairman**

Mr. Larry TCHOU Ming-kong

**Vice-Chairman**

Mr. Michael LI Hon-shing, BBS, JP

**Members**

Ms. Lily AGONoy  
Mr. Keven CHAN Tin-yau  
Mr. Romain CHAN Wai-shing  
Mr. Paul CHANDLER  
(up to 4 September 2011)  
Dr. Vincent HEUNG  
Mr. Mark HEYWOOD  
Mr. Hardy KAM Shun-yuen  
Mr. Patrick KWOK  
Ms. Rita LEE Shuk-fong  
Mr. Paul LEUNG  
Ms. Hebe SUN Hoi-yi  
Mr. James TONG  
Ms. Kim TSUI  
(up to 29 February 2012)  
Mr. Daniel WETTLING  
Mr. Cramond WONG  
Mr. Wilson WU Wai-tsuen  
Representative of the Commissioner for Labour  
Representative of the Commissioner for Tourism  
Representative of the Executive Director of  
the Vocational Training Council

**酒店業、飲食業及旅遊業訓練委員會**

**主席**

朱民康先生

**副主席**

李漢城先生, BBS, JP

**委員**

邱關靄雯女士  
陳天佑先生  
陳偉成先生  
陳德禮先生  
(至 2011 年 9 月 4 日止)  
香志成博士  
萬凱華先生  
甘崇轅先生  
郭志傑先生  
李淑芳女士  
梁耀霖先生  
孫凱兒女士  
唐偉邦先生  
徐艷馨女士  
(至 2012 年 2 月 29 日止)  
韋寧先生  
黃耀祥先生  
伍威全先生  
勞工處處長代表  
旅遊事務專員代表  
職業訓練局執行幹事代表

**Import/Export/Wholesale Trades Training Board**

**Chairman**

Mr. Benson PAU Kit-kwan

**Members**

Mr. AU YOUNG Hung-man  
Dr. Edward CHAN Kwok-man  
Mr. Joe CHAU Kwok-ming  
Mr. Raymond CHOY Wai-shek, MH, JP  
Ms. Florence FUNG Ka-pik  
Ms. Paula HO Kit-kwai  
Mr. Daniel LAM  
Ms. Carrie LAU  
Dr. Kevin LAU Kin-wah  
Dr. Mac MAK Wai-ming  
Mr. PAK Kwok-ming  
Ms. Katherine SIU Po-sim  
Mr. Brian SUN  
Mr. Alan WONG Hoi-ming  
(since 1 September 2011)  
Representative of the Director-General of  
Trade and Industry  
Representative of the Executive Director of  
the Vocational Training Council

**出入口及批發業訓練委員會**

**主席**

鮑潔鈞先生

**委員**

歐陽雄萬先生  
陳國民博士  
巢國明先生  
蔡偉石先生, MH, JP  
馮家碧女士  
何結葵女士  
林國駿先生  
劉家慧女士  
劉健華博士  
麥偉明博士  
白國明先生  
蕭寶嬋女士  
孫騰章先生  
王海銘先生  
(由 2011 年 9 月 1 日起)  
工業貿易署署長代表  
  
職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### Insurance Training Board

##### Chairman

Mr. LEUNG On-fook, JP

##### Members

Mr. Kelvin CHEUNG Kin-keung  
Mr. Kenny CHOW Sin-chuen  
Mr. Andrew CHOW Yiu-ming  
Mr. Jackie CHUN Yuk-chi  
Mr. Anthony LAU Ting-yin  
Mr. Mike LEE Siu-chuen  
Mr. Geoffrey LUNG Tat-ming  
Mr. Jack NG Chi-keung  
Mr. Paul NG Po-kwong  
Ms. Rebecca POON Chui-ngor  
Mr. Jimmy POON Wing-fai  
Dr. Gollum SHAU Kwok-lam  
Mr. Clement SHUM Chun-yau  
Mr. Lewis TSE Kwok-po  
Representative of the Commissioner of Insurance  
Representative of the Commissioner for Labour  
Representative of the Managing Director of the  
Mandatory Provident Fund Schemes Authority  
Representative of the Executive Director of  
the Vocational Training Council

#### 保險業訓練委員會

##### 主席

梁安福先生, JP

##### 委員

張健強先生  
周善泉先生  
周耀明先生  
秦鈺池先生  
劉鼎言先生  
李少川先生  
龍達明先生  
吳志強先生  
吳寶光先生  
潘翠娥女士  
潘榮輝先生  
仇國林博士  
岑振猷先生  
謝國寶先生  
保險業監理專員代表  
勞工處處長代表  
強制性公積金計劃管理局  
執行董事代表  
職業訓練局執行幹事代表

#### Maritime Services Training Board

##### Chairman

Mr. Arthur BOWRING

##### Members

Ms. Yvette CHAN Yuk-lin  
Capt. CHEUNG Sai-teng  
Capt. CHEUNG Wing-tak  
Ms. CHING Ngan-lai  
Capt. Tommy LAM Pui-hung  
Mr. LEE Kwok Keung  
Capt. LI Chi-wai  
Mr. NG Kin-man  
Mr. Nelson NG Siu-yuen  
Mr. Clinton TENG Kin-ting  
Dr. WONG Hon-shu  
Representative of the Director of Marine  
Representative of the Commissioner of Police  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

#### 海事服務業訓練委員會

##### 主席

包榮先生

##### 委員

陳玉蓮女士  
張世添船長  
張榮德船長  
程岸麗女士  
林沛鴻船長  
李國強先生  
李志偉船長  
吳健文先生  
伍兆緣先生  
鄧建廷先生  
黃漢樞博士  
海事處處長代表  
警務處處長代表  
勞工處處長代表  
職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES 訓練委員會和一般委員會

### Mass Communications Training Board

#### Chairlady

Ms. May CHAN Suk-mei, BBS, JP

#### Members

Ms. Bonnie CHIU Lai-yu  
Dr. FU King-wa  
Mr. Danny FUNG Chun-chiu  
Mr. Keith HO Chun-hung  
Ms. Celine HO Ming-wai  
Mr. William IP Wai-kiwok  
Mr. LAI Ting-yiu  
Dr. Sam LAM Wun-sum  
Mr. Stanley LEUNG Kam-hung  
Mr. Alan LO Kok-lun  
Ms. Bianca MA Kin-san  
Mr. MAN Cheuk-fei  
Mr. Joel POON Siu-ken  
Mr. Edgar SO Kai-chi  
Mr. Marco TAM Wai-chi  
Ms. Tammy TAM Wai-yi  
Mr. Alfred TSOI Po-tak  
Mr. David WONG Chun-tung  
Mr. Patrick YIP Tak-lit  
Mr. YUEN Chi-wai  
Representative of the Director of Broadcasting  
Representative of the Director of Information Services  
Representative of the Executive Director of  
the Vocational Training Council

### 大眾傳播業訓練委員會

#### 主席

陳淑薇女士, BBS, JP

#### 委員

趙麗茹女士  
傅景華博士  
馮振超先生  
何振鴻先生  
何明惠女士  
葉衛國先生  
黎廷瑤先生  
林援森博士  
梁錦雄先生  
盧覺麟先生  
馬健生女士  
文灼非先生  
潘少權先生  
蘇啟智先生  
譚煒志先生  
譚衛兒女士  
蔡寶德先生  
黃俊東先生  
葉德烈先生  
袁志偉先生  
廣播處處長代表  
政府新聞處處長代表  
職業訓練局執行幹事代表

### Metals Training Board

#### Chairman

Mr. Moses LEUNG Fai-man

#### Vice-Chairman

Dr. Dennis NG Wang-pun, MH

#### Members

Mr. HUI Leung-wah  
Dr. KO Chung-nin  
Mr. KONG Hon-po  
Mr. Steven KWOK Hon-lam  
Mr. Jimi KWOK Ngok-wing  
Mr. Daniel LAI Poon-shing  
Ms. Susanna LAM  
Dr. LAU Kam-hing  
Dr. Henry LAU Ying-kei  
Ms. Irene LEUNG Wing-yan  
Mr. Ben NG Ka-yan  
Mr. SIN Kam-leung  
Mr. YU Man-pui  
Mr. YU Tak-ming  
Representative of the Director-General of  
Trade and Industry  
Representative of the Executive Director of  
the Vocational Training Council

### 金屬業訓練委員會

#### 主席

梁輝文先生

#### 副主席

吳宏斌博士, MH

#### 委員

許亮華先生  
高松年博士  
江漢波先生  
郭漢林先生  
郭岳榮先生  
黎潘成先生  
林蔚雯女士  
劉錦興博士  
劉應機博士  
梁詠茵女士  
吳家仁先生  
冼錦良先生  
余文培先生  
余德明先生  
工業貿易署署長代表  
  
職業訓練局執行幹事代表



#### Plastics Training Board

##### Chairman

Mr. Locky CHU Kwan-lam, MH

##### Vice-Chairman

Mr. Stanley CHEUNG Tat-choi

##### Members

Mr. Edward CHAN Hoo-wai  
Mr. Raymond CHAN Wai-man  
Mrs. Augusta CHEUNG, BH  
Dr. CHIN Kwai-sang  
Mr. HUNG Sze-wai  
Mr. Herbert IP Ki-cheung  
(up to 6 December 2011)  
Prof. David LAM Chuen-chun  
Mr. Leton LEE Yuk-pui  
Mr. LEUNG Wing-cheung  
Mr. Derek LOUIE Chi-hang  
Mr. Bondi LUK Pak-shing  
Mr. NG Ka-ho  
Mr. NG Ping-hong  
Representative of the Director-General of  
Trade and Industry  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

#### 塑膠業訓練委員會

##### 主席

朱鈞林先生, MH

##### 副主席

張達材先生

##### 委員

陳浩偉先生  
陳偉文先生  
張崔賢愛女士, BH  
錢桂生博士  
洪思偉先生  
葉紀章先生  
(至2011年12月6日止)  
林銓振教授  
李煜培先生  
梁永祥先生  
雷致行先生  
陸百勝先生  
吳家豪先生  
吳炳康先生  
工業貿易署署長代表  
  
勞工處處長代表  
職業訓練局執行幹事代表

#### Printing and Publishing Training Board

##### Chairman

Mr. YAN Tak-chung

##### Vice-Chairlady

Ms. CHEUNG Shin-ye

##### Members

Mr. Edmund CHAN Ka-yeung  
Mr. CHAN Tad-kin  
Mr. FUNG Man-ching  
Mr. Eric KWOK  
Ms. KWONG Kwan-lai  
Mr. Charles LAI Chau-wah  
Miss Cynthia LAM Sum-sum  
Mr. Peter LAU Man-pong  
Mr. LEUNG Siu-yin  
Mr. Herman LO Kwok-ming  
Mr. Thomas NG Wang-kuen  
Dr. Allen SHI Lop-tak, MH, JP  
Mr. Conrad SO Wah-sum  
Mr. TSANG Hip-tai  
Mr. Peter TSE Po-tak  
Mr. Edward YEUNG Wai-man  
Representative of the Director of Government Logistics  
Representative of the Director-General of  
Trade and Industry  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

#### 印刷及出版業訓練委員會

##### 主席

任德聰先生

##### 副主席

張倩儀女士

##### 委員

陳家揚先生  
陳達堅先生  
馮文清先生  
郭磊華先生  
鄺群麗女士  
黎秋華先生  
林心心女士  
劉文邦先生  
梁兆賢先生  
盧國明先生  
吳宏權先生  
史立德博士, MH, JP  
蘇華森先生  
曾協泰先生  
謝葆德先生  
楊偉文先生  
政府物流服務署署長代表  
工業貿易署署長代表  
  
勞工處處長代表  
職業訓練局執行幹事代表

**Real Estate Services Training Board**

**Chairman**

Ir Alkin KWONG Ching-wai, JP

**Vice-Chairman**

Dr. Joseph LAU Kwong-yiu

**Members**

Mr. Henry CHAN Sai-lun  
(since 1 September 2011)  
Mr. William CHOW Chi-biu  
Prof. Eddie HUI Chi-man  
Dr. KWONG Tsz-man  
Ms. Serena LAU Sze-wan  
Mr. Eric LEE Chun-ming  
Mr. LEUNG Kam-leung  
Mr. Simon SHAM Sik-shing  
Mr. SHARE Tai-ki  
Ms. Clara TSANG Yuk-chun  
(up to 31 August 2011)  
Mr. Joseph TSANG Hon-ping  
Mr. David TSE Kin-wah  
Mr. Kelvin YAU Man-fat  
Dr. Daisy YEUNG Kam-lan  
Mr. Alex YU Ka-ki  
(since 1 September 2011)  
Representative of the Chief Executive Officer  
of the Estate Agents Authority  
Representative of the Director of Housing  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

**房地產服務業訓練委員會**

**主席**

鄺正煒工程師, JP

**副主席**

劉光耀博士

**委員**

陳世麟先生  
(由2011年9月1日起)  
周致標先生  
許智文教授  
鄺子文博士  
劉詩韻女士  
李峻銘先生  
梁錦亮先生  
沈錫勝先生  
余泰基先生  
曾鈺椿女士  
(至2011年8月31日止)  
曾煥平先生  
謝建華先生  
邱萬發先生  
楊金蘭博士  
余家旗先生  
(由2011年9月1日起)  
地產代理監管局行政總裁代表  
  
房屋署署長代表  
勞工處處長代表  
職業訓練局執行幹事代表

**Retail Trade Training Board**

**Chairman**

Mr. Nicholas JIM Tak-hing

**Vice-Chairlady**

Ms. Ruth YU Lai-yiu

**Members**

Mr Ian CHOY Jing-man  
Mr. Samson CHU Chi-ming  
Mr. Nicholas FUNG Kai-wah  
Mr. Antonio KOO Yin-lun  
Dr. Stella KWAN Mun-yee  
Mr. Dennis LAU Hak-bun  
Mr. TANG Cheung-sing  
Mr. WAI Yau-on  
(since 1 September 2011)  
Mr. Henry YIP Cheuk-tak  
Representative of the Executive Director of  
the Vocational Training Council

**零售業訓練委員會**

**主席**

詹德慶先生

**副主席**

余麗姚女士

**委員**

蔡靖民先生  
朱志明先生  
馮啟華先生  
古賢倫先生  
關敏怡博士  
劉克斌先生  
鄧祥勝先生  
衛有安先生  
(自2011年9月1日起)  
葉焯德先生  
職業訓練局執行幹事代表

**Security Services Training Board**

**Chairman**

Mr. Daniel CHAM Ka-hung, MH, JP

**Members**

Mr. Gary BUKOWICKI  
Mr. Michael CHAN Yin-tim  
Ms. Janna CHENG On-ki  
Mr. Daniel CHUI Yiu-hung  
Mr. Danny HO Wai-yin  
Dr. KWONG Tsz-man  
Mr. Andrew LEE Chun-lai  
Mr. Bruce LEE  
Mr. Vincent LO Wing-keung  
Mr. John NG SHEUNG-lok  
Mr. Kingston SUN Kin-sang  
Mr. Michael WONG Wai-hung  
Representative of the Commissioner of Police  
Representative of the Director of Housing  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

**保安服務業訓練委員會**

**主席**

湛家雄先生, MH, JP

**委員**

Gary BUKOWICKI 先生  
陳賢添先生  
鄭安琪女士  
徐耀雄先生  
何偉賢先生  
鄺子文博士  
李春犁先生  
李裕炎先生  
勞永強先生  
吳常樂先生  
辛建生先生  
黃偉雄先生  
警務處處長代表  
房屋署署長代表  
勞工處處長代表  
職業訓練局執行幹事代表

**Textile and Clothing Training Board**

**Chairman**

Mr. Kenneth LO Lok-fung

**Vice-Chairman**

Mr. WOO Pat-nie

**Members**

Mr. CHAN Kin-keung  
Mr. CHAN Wing-lok  
Mr. CHANG Yan-yiu  
Mr. Sam CHEN Tong-sang  
Mr. Felix CHUNG Kwok-pan  
Mr. HSU Wen-chuan  
Mr. Cornel KWAN Yat-hong  
Dr. KWOK Yi-lin  
Mr. David LEE  
Mr. Richard LOK Kee-loong  
Mr. Stanley SZETO Chi-yan  
Mr. TAM Chin-ming  
Mr. Thomas WONG Cheung-chi  
Mr. Nature YANG Tzu-jan  
Mr. Clement YOUNG Sheung-ching  
Ms. Susanna YU Sui-king  
Prof. Marcus YUEN Chun-wah  
Representative of the Director-General of  
Trade and Industry  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

**紡織及製衣業訓練委員會**

**主席**

羅樂風先生

**副主席**

吳柏年先生

**委員**

陳健強先生  
陳永樂先生  
張人堯先生  
陳通生先生  
鍾國斌先生  
徐文川先生  
關溢康先生  
郭綺蓮博士  
李鴻樂先生  
樂其龍先生  
司徒志仁先生  
譚展明先生  
王象志先生  
楊自然先生  
楊尚正先生  
余瑞琮女士  
袁進華教授  
工業貿易署署長代表  
  
勞工處處長代表  
職業訓練局執行幹事代表

**Transport Logistics Training Board**

**Chairman**

Ir Dr. David HO Chi-shing

**Members**

Mr. Stephen CHENG Wui-yau  
Mr. Hugo CHU Huan (up to 26 September 2011)  
Mr. Emil LAI Cheung-kwong  
Mr. Victor LAI Kong-ying  
Mr. Louis LEE Yan-lam (up to 20 March 2012)  
Dr. Stephen LEUNG Chi-hang  
Mr. Paul LI Ping-hung  
Mr. Alfred LO Wing-yat  
Mr. Deforest NG Che-kan  
Mr. OR Ka-ming (up to 2 February 2012)  
Mr. Ryan TANG Chi-yan  
Ir Madison TANG Wing-hong  
Ms. Anny TSE Ting-ting  
Mr. Terence WONG Chiu-kit  
Mr. Thomas WONG Tak-kwong  
Prof. Rachel Q. ZHANG  
Representative of the Executive Director of  
the Vocational Training Council

**物流貨運業訓練委員會**

**主席**

何志盛博士、工程師

**委員**

鄭會友先生  
朱桓先生(至2011年9月26日止)  
黎祥光先生  
賴綱英先生  
李恩霖先生(至2012年3月20日止)  
梁志恒博士  
李炳洪先生  
勞永鎰先生  
吳矢勤先生  
柯嘉銘先生(至2012年2月2日止)  
鄧志仁先生  
鄧永漢工程師  
謝婷婷女士  
黃超傑先生  
王德光先生  
張荃教授  
職業訓練局執行幹事代表

**Committee on Apprenticeship and Trade Testing**

**Chairman**

Mr. WONG Kit-loong

**Vice-Chairman**

Mr. Ringo CHOI Tai-wing

**Members**

Mr. CHAN Chi-hin  
Mr. CHAN Yiu-hung (since 1 September 2011)  
Mr. Ramuel CHENG Chung-yan  
Mr. Alec HO Yat-wan  
Ms. MA Lok-yin (up to 8 February 2012)  
Mr. LUI Kin-hung  
Mr. SO Hon-choi  
Mr. WOO Chun-kit  
Mr. MAK Wai-hung  
Representative of the Secretary for Education  
Representative of the Director of  
Electrical and Mechanical Services  
Representative of the Commissioner for Labour  
Representative of the Executive Director of  
the Vocational Training Council

**學徒訓練及技能測驗委員會**

**主席**

黃傑龍先生

**副主席**

蔡大榮先生

**委員**

陳熾憲先生  
陳耀雄先生(由2011年9月1日起)  
鄭中仁先生  
何逸雲先生  
馬樂燕女士(至2012年2月8日止)  
雷健雄先生  
蘇漢才先生  
胡俊傑先生  
麥偉雄先生  
教育局局長代表  
機電工程署署長代表  
  
勞工處處長代表  
職業訓練局執行幹事代表

**Committee on Information Technology  
Training and Development**

**Chairlady**

Mrs. Agnes MAK TANG Pik-ye, MH, JP

**Members**

Prof. Patrick CHAU Yam-keung  
Mr. Raymond CHENG Siu-hong  
Mr. CHOY Chat-kwan  
Dr. James FOK Ting-yeung  
Mr. Alan HUI Tak-lun  
Ir. Sunny LEE Wai-kwong, JP  
Mr. Gordon LO Siu-chung  
Mr. Gabriel PANG Tsz-kit  
Mr. Tony TAI Chark-tong  
(since 1 September 2011)  
Prof. TAM Kar-yan  
Mr. Dominic TONG Wah  
(up to 12 May 2011)  
Mr. Victor WANG Hok-pun  
Dr. WONG Chung-kiu  
Mr. Ricky WONG Wai-kay  
Mr. Nelson YEUNG Wai-miu  
Representative of the Government  
Chief Information Officer  
Representative of the Executive Director of  
the Vocational Training Council

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許宗盛先生, BBS, MH, JP

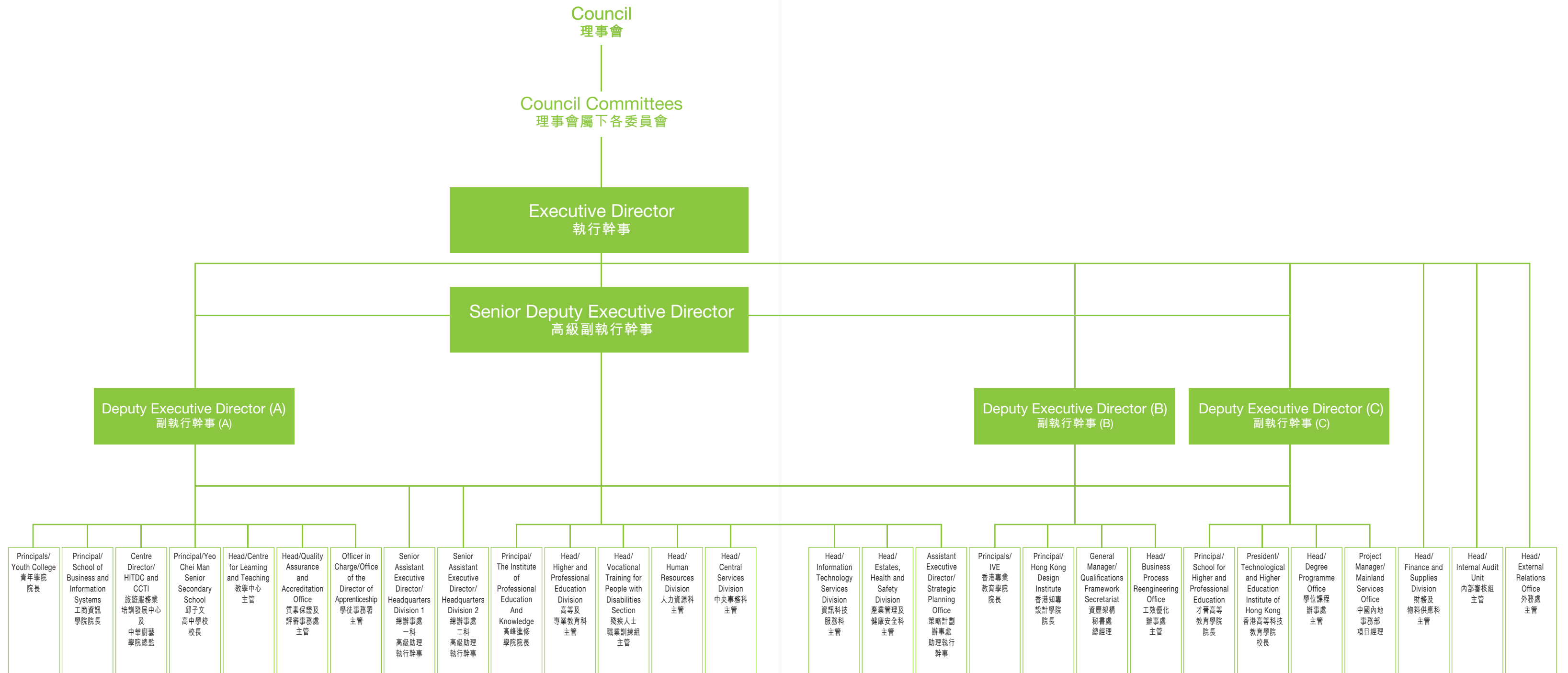
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職業訓練局執行幹事代表

# MANAGEMENT STRUCTURE OF THE VOCATIONAL TRAINING COUNCIL

## 職業訓練局管理架構

As at 31 March 2012  
截至2012年3月31日



**Legend:**

CCTI: Chinese Cuisine Training Institute 中華廚藝學院

HITDC: Hospitality Industry Training and Development Centre 旅遊服務業培訓發展中心


IVE: Hong Kong Institute of Vocational Education 香港專業教育學院

For enquiries 查詢 External Relations Office,  
Vocational Training Council  
職業訓練局外務處

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職業訓練局

VOCATIONAL TRAINING COUNCIL

FINANCIAL REPORT 財務報告 2011/2012



E M P O W E R I N G P E O P L E

培育人才 多元發展



D R I V I N G   E X C E L L E N C E

精益求精 追求卓越

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# OVERVIEW OF OPERATING RESULTS

## 營運成果概述

### Consolidated Financial Statements

Following the prevailing accounting principles in Hong Kong, the Council has prepared Consolidated Financial Statements for the year 2011-12 presenting the operating results and financial position of the Council and its subsidiaries (the Group) of the year. A total income of HK\$3,966.9M (2010-11: HK\$3,848.3M) and total expenditure of HK\$3,668.0M (2010-11: HK\$3,638.4M) were reported.

### Operating Results

As compared with 2010-11, the increase in the Group's total income was mainly attributed to the increase in Government subventions for pay adjustment in 2011, partially offset by a decrease in tuition fee income due to the effect of Gap Year as a result of the implementation of the New Senior Secondary Academic Structure.

The increase in expenditure was mainly due to the increase in staff expenses resulting from pay rise and implementation of new initiatives. The increase was partially offset by the decrease in expenses resulting from the reduction of student places in the Gap Year.

The operating results of the major activities in 2011-12 are set out in the paragraphs below.

### 綜合財務報表

局方按《香港公認會計原則》編製2011-12年度綜合財務報表，表述年內職業訓練局及其附屬公司（統稱本機構）的營運成果和財務狀況。本年度本機構錄得總收入為港幣39億6,690萬元（2010-11年度為港幣38億4,830萬元），總開支則為港幣36億6,800萬元（2010-11年度為港幣36億3,840萬元）。

### 營運成果

與2010-11年度相比，本機構的總收入增加主要為2011年員工薪酬調整所獲增加的政府補助金額。另外，受新高中學制帶來的調適年效應影響，學費收入減少，抵銷了部份新增收入。

本年度局方的總開支上升，主要由於員工薪酬調整及推行新工作項目所導致員工支出上升。另外，由於調適年效應，學生人數減少，支出也相應減少，抵銷了部份增加的員工支出。

下列各段列出2011-12年度主要工作的營運成果。

### Activities Financed by Government Recurrent Subventions

Total income for the year 2011-12 amounted to \$2,750.3M (2010-11: \$2,605.0M), of which \$2,082.3M (2010-11: \$1,936.3M) was recurrent subventions from the Government, \$526.4M from tuition fees and training charges, and \$141.6M from bank interest and other income. Total expenditure for 2011-12 amounted to \$2,586.8M (2010-11: \$2,595.1M). The savings of \$163.5M was transferred to the Council's Reserves.

### Activities Financed by Other Specific Government Grants

In addition to the Government's subventions, the Council successfully obtained grants under a number of specific Government Funds. These projects included the operation of the Manpower Development Scheme and In-service Certificate in Early Childhood Education Course. Total income for the year amounted to \$160.8M and expenditure amounted to \$151.6M.

### Self-financing Activities

In 2011-12, the Group ran its self-financing activities mainly through the operation of the VTC School of Business and Information Systems (SBI), the VTC School for Higher and Professional Education, Institute of Professional Education And Knowledge, Yeo Chei Man Senior Secondary School and other units offering part-time programmes. Total income generated from the self-financing activities for the year was \$1,001.0M and expenditure incurred was \$917.5M.

### Building Programmes and Capital Items

For the year 2011-12, a total of \$361.2M was incurred on building programmes and capital items, of which \$248.1M was funded by the Government Subventions and the remaining by the Council Reserves and its self-financed earning account. These projects included the construction of student dormitory at VTC Pokfulam Complex, the VTC Wellness Centre at Chai Wan, renovation of the SBI building in Tsing Yi and other alterations, additions and improvement projects.

### Retirement Schemes

Other than the Mandatory Provident Fund Scheme (MPFS) set up under the Hong Kong MPFS Ordinance, the Council's retirement schemes also included the VTC Provident Fund Scheme (1999) and the VTC Retirement and Death Gratuity Scheme for Minor Staff. These schemes were registered under the Occupational Retirement Schemes Ordinance and granted exemption pursuant to the MPFS Ordinance.

### New Technology Training Fund

New Technology Training Fund (the Fund) was established by the Government to finance the New Technology Training Scheme (the Scheme). The Council administers the Scheme and holds the Fund on trust for the Government. The balance of revenue fund as at 31 March 2012 was HK\$6.4M.

Mr. Clement CHEN Cheng-jen, BBS, JP  
Chairman  
2 August 2012

### 獲政府經常性補助金的工作

2011-12年度總收入達27億5,030萬元（2010-11年度為26億500萬元），其中20億8,230萬元（2010-11年度為19億3,630萬元）屬政府經常性補助金、5億2,640萬元為學費和培訓費用、1億4,160萬元為銀行利息及其他收入。2011-12年度總開支為25億8,680萬元（2010-11年度為25億9,510萬元）。1億6,350萬元的盈餘已轉撥至職訓局儲備金。

### 其他獲政府撥款資助的工作

除政府補助金外，局方亦從不同的政府基金成功取得撥款資助工作，其中包括人才發展計劃及在職幼兒教育證書課程。本年度總收入為1億6,080萬元，總開支則為1億5,160萬元。

### 自負盈虧工作

2011-12年度，本機構主要透過工商資訊學院、才晉高等教育學院、高峰進修學院、邱子文高中學校和其他提供兼讀課程的單位籌辦自負盈虧工作。本年度自負盈虧工作的總收入為10億100萬元，開支9億1,750萬元。

### 建築工程及建設項目

2011-12年度建築工程及建設項目合共耗資3億6,120萬元。其中2億4,810萬元來自政府補助金，而其餘金額則來自局方的儲備金及其自負盈虧收入賬戶。本年度的建築工程包括位興建VTC薄扶林大樓內的學生宿舍、柴灣的VTC健樂中心、翻新青衣工商資訊學院，以及其他改建、加建及改善工程。

### 退休保障計劃

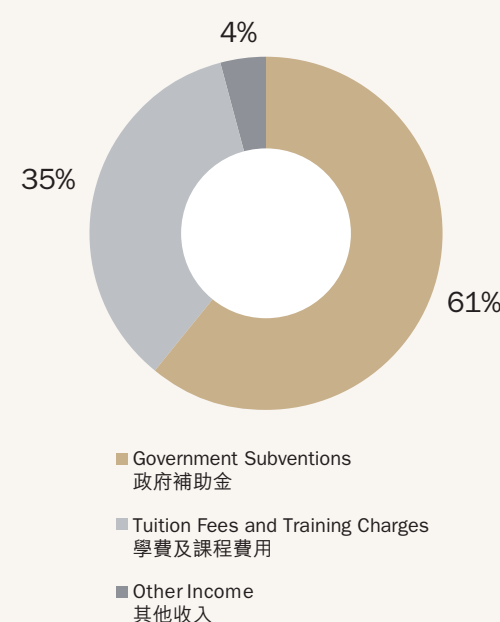
除根據香港《強制性公積金計劃條例》規定設立的強制性公積金計劃，職訓局的退休保障計劃還包括職業訓練局公積金計劃（一九九九）和職業訓練局初級僱員退休金及撫恤金計劃。這些計劃已根據《職業退休計劃條例》註冊為認可退休金計劃，並已獲《強制性公積金計劃條例》豁免。

### 新科技培訓基金

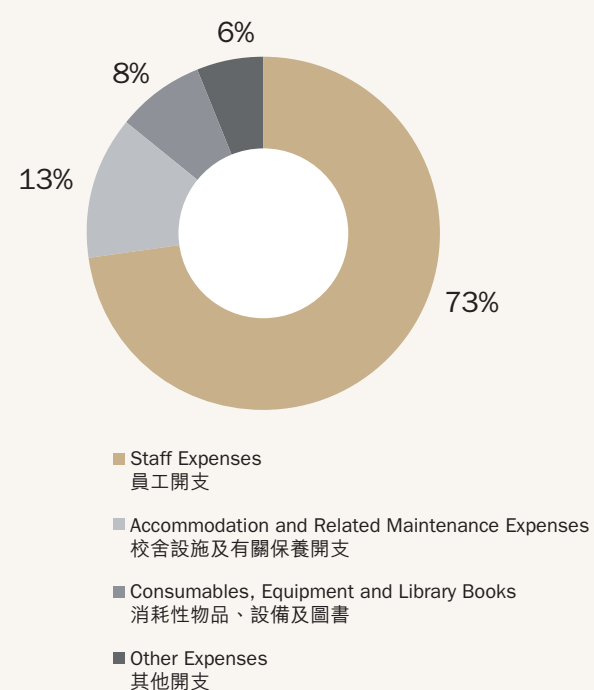
新科技培訓基金（簡稱「基金」）由政府設立，用以資助新科技培訓計劃（簡稱「培訓計劃」）。職訓局負責管理培訓計劃，並為政府託管基金。截至2012年3月31日止，收入基金結餘為港幣640萬元。

主席  
陳鎮仁先生, BBS, JP  
2012年8月2日

Consolidated Income (2011-12)  
2011-12年度綜合收入



Consolidated Expenditure (2011-12)  
2011-12年度綜合支出



# INDEPENDENT AUDITOR'S REPORT TO THE VOCATIONAL TRAINING COUNCIL (THE COUNCIL)

## 致職業訓練局的獨立核數師報告

We have audited the consolidated financial statements of the Vocational Training Council (the Council) and its subsidiaries (together the Group) set out on page 8 to page 54, which comprise the consolidated and Council balance sheets as at 31 March 2012, the consolidated and Council statements of comprehensive income, the consolidated and Council statement of changes in fund balances and the consolidated cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

### Council's Responsibility for the Consolidated Financial Statements

The Council is responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Vocational Training Council Ordinance and for such internal control as the Council determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. This report is made solely to you, as a body, in accordance with section 18 of the Vocational Training Council 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.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

本核數師(以下簡稱我們)已審計列載於第8頁至第54頁職業訓練局(簡稱職訓局)及其附屬公司(統稱貴機構)的綜合財務報表,包括於2012年3月31日的綜合及職訓局資產負債表與截至該日止年度的綜合及職訓局全面收益表、綜合及職訓局資金變動報表和綜合現金流量表以及主要會計政策概要及其他附註解釋資料。

### 職訓局就綜合財務報表須承擔的責任

職訓局須負責根據香港會計師公會頒佈的《香港財務報告準則》及《職業訓練局條例》編製綜合財務報表,以令綜合財務報表作出真實而公平的反映及落實其認為編製綜合財務報表所必要的內部控制,以使綜合財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

我們的責任是根據我們的審計對該等綜合財務報表作出意見。我們是按照《職業訓練局條例》第18條的規定,僅向整體職訓局報告。除此以外,我們的報告不可用作其他用途。我們概不就本報告的內容,對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。該等準則要求我們遵守道德規範,並規劃及執行審計,以合理確定此綜合財務報表是否不存有任何重大錯誤陳述。

審計涉及執行程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷,包括評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險。在評估該等風險時,核數師考慮與職訓局編製財務報表以作出真實而公平的反映相關的內部控制,以設計適當的審計程序,但目的並非對職訓局的內部控制的有效性發表意見。審計亦包括評價職訓局所採用的會計政策的合適性及作出會計估計的合理性,以及評價綜合財務報表的整體列報方式。

我們相信,我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

### Opinion

In our opinion, the consolidated financial statements give a true and fair view of the state of affairs of the Group and of the Council as at 31 March 2012 and of the Group's and the Council's surplus and the Group's cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the Vocational Training Council Ordinance.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
2 August 2012

### 意見

我們認為,該等綜合財務報表已根據《香港財務報告準則》真實而公平地反映貴機構及職訓局於2012年3月31日的事務狀況、截至該日止年度貴機構及職訓局的盈餘及貴機構的現金流量,並已按照《職業訓練局條例》妥為編製。

畢馬威會計師事務所  
執業會計師  
香港中環  
遮打道10號  
太子大廈8樓  
2012年8月2日

## CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2012

截至2012年3月31日止年度的綜合全面收益表

		Note 附註	2012 HK\$'000	2011 HK\$'000
<b>INCOME</b>	收入			
Government Subventions	政府補助金	3	2,426,775	2,254,493
Tuition Fees and Training Charges	學費及課程費用	4	1,389,329	1,461,355
Interest Income	利息收入		49,235	35,562
Donations	捐款	5	14,013	8,074
Other Income	其他收入	6	87,559	88,845
<b>Total Income</b>	收入總額		<b>3,966,911</b>	<b>3,848,329</b>
<b>EXPENDITURE</b>	支出			
<b>Staff Expenses</b>	員工開支	7		
Full-time Staff Expenses	全職員工開支		2,317,735	2,288,638
Part-time Staff Expenses	兼職員工開支		123,821	121,915
Temporary Staff Expenses	臨時員工開支		227,007	275,737
Other Staff Expenses	其他員工開支		23,163	19,602
			<b>2,691,726</b>	<b>2,705,892</b>
<b>Other Operating Expenses</b>	其他營運開支			
Consumables, Equipment and Library Books	消耗性物品、設備及圖書		278,069	282,380
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支		470,872	427,917
Hire of Services and Professional Fees	專業服務費用		45,583	41,884
Student/Trainee Grants and Amenities	學生/學員補助及設施		43,195	37,810
Training Boards/General Committees' Expenses	訓練委員會/一般委員會開支		43,028	42,647
Staff Development and Visits	員工培訓及公幹		15,028	12,482
Other Expenses	其他開支		80,538	87,387
			<b>976,313</b>	<b>932,507</b>
<b>Total Expenditure</b>	支出總額		<b>3,668,039</b>	<b>3,638,399</b>
<b>Surplus before taxation</b>	除稅前盈餘		<b>298,872</b>	<b>209,930</b>
<b>Taxation</b>	稅項	9	<b>143</b>	<b>154</b>
<b>SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	本年度盈餘及全面收益總額		<b>298,729</b>	<b>209,776</b>
<b>TRANSFER TO:</b>	轉撥至：			
Reserves	儲備金	10	163,543	9,900
Specific and Other Funds	特定用途及其他資金	11	135,186	199,876
			<b>298,729</b>	<b>209,776</b>

The Group had no components of comprehensive income other than “surplus for the year” in either of the periods presented. Therefore, the Group’s “total comprehensive income” was the same as the “surplus for the year” in both periods. 除了「本年度盈餘」外，本機構於呈報年內並沒有其他全面收益，因此本機構的「本年度盈餘」相等於「全面收益總額」。

The notes on page 15 to page 54 form an integral part of these financial statements. 列載於第15頁至第54頁之附註為本財務報表之一部份。

## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2012

截至2012年3月31日止年度的全面收益表

		Note 附註	2012 HK\$'000	2011 HK\$'000
<b>INCOME</b>	收入			
Government Subventions	政府補助金	3	2,399,297	2,224,700
Tuition Fees and Training Charges	學費及課程費用	4	756,707	774,639
Interest Income	利息收入		44,651	31,178
Donations	捐款	5	13,037	62,651
Other Income	其他收入	6	343,406	347,314
<b>Total Income</b>	收入總額		<b>3,557,098</b>	<b>3,440,482</b>
<b>EXPENDITURE</b>	支出			
<b>Staff Expenses</b>	員工開支	7		
Full-time Staff Expenses	全職員工開支		1,992,401	1,988,090
Part-time Staff Expenses	兼職員工開支		109,257	106,652
Temporary Staff Expenses	臨時員工開支		215,457	258,889
Other Staff Expenses	其他員工開支		21,170	17,888
			<b>2,338,285</b>	<b>2,371,519</b>
<b>Other Operating Expenses</b>	其他營運開支			
Consumables, Equipment and Library Books	消耗性物品、設備及圖書		253,518	256,207
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支		462,682	421,368
Hire of Services and Professional Fees	專業服務費用		40,200	36,724
Student/Trainee Grants and Amenities	學生/學員補助及設施		31,244	26,642
Training Boards/General Committees' Expenses	訓練委員會/一般委員會開支		42,796	42,647
Staff Development and Visits	員工培訓及公幹		14,527	11,631
Other Expenses	其他開支		95,719	75,483
			<b>940,686</b>	<b>870,702</b>
<b>Total Expenditure</b>	支出總額		<b>3,278,971</b>	<b>3,242,221</b>
<b>SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	本年度盈餘及全面收益總額		<b>278,127</b>	<b>198,261</b>
<b>TRANSFER TO:</b>	轉撥至：			
Reserves	儲備金	10	163,543	9,900
Specific and Other Funds	特定用途及其他資金	11	114,584	188,361
			<b>278,127</b>	<b>198,261</b>

The Council had no components of comprehensive income other than “surplus for the year” in either of the periods presented. Therefore, the Council’s “total comprehensive income” was the same as the “surplus for the year” in both periods. 除了「本年度盈餘」外，局方於呈報年內並沒有其他全面收益，因此局方的「本年度盈餘」相等於「全面收益總額」。

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**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 MARCH 2012**  
**2012年3月31日的綜合資產負債表**

	Note	2012	2011
	附註	HK\$'000	HK\$'000
<b>NON-CURRENT ASSETS</b>			
Fixed Assets	12	2,345,485	2,269,686
Loans to Staff	16	1,797	3,373
Employee Retirement Benefits Assets	15	7,707	7,189
Deposits		4,754	5,928
Bank Deposits with Maturity over One Year		200,000	-
		<b>2,559,743</b>	2,286,176
<b>CURRENT ASSETS</b>			
Loans to Staff	16	1,858	2,833
Accounts Receivable, Prepayments and Others	17	60,516	42,872
Bank Deposits with Maturity over Three Months		2,308,781	1,900,000
Cash and Cash Equivalents	18	1,247,541	1,797,283
		<b>3,618,696</b>	3,742,988
<b>CURRENT LIABILITIES</b>			
Accounts Payable, Accruals and Others	19(a)	973,255	999,081
Provision for Employee Benefits	19(c)	399,446	470,753
Loans Payable within One Year	20	3,830	29,455
Deferred Income	21	248,010	215,011
		<b>1,624,541</b>	1,714,300
<b>NET CURRENT ASSETS</b>		<b>1,994,155</b>	2,028,688
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>4,553,898</b>	4,314,864
<b>NON-CURRENT LIABILITIES</b>			
Provision for Employee Benefits	19(c)	2,598	5,710
Loans Payable after One Year	20	-	76,174
Deferred Income	21	1,360,576	1,340,985
		<b>1,363,174</b>	1,422,869
<b>NET ASSETS</b>		<b>3,190,724</b>	2,891,995
<b>Represented by:</b>			
Reserves	10	250,483	140,914
Specific and Other Funds	11	2,940,241	2,751,081
<b>TOTAL FUNDS</b>		<b>3,190,724</b>	2,891,995

Approved and authorised for issue  
by the Vocational Training Council  
on 2 August 2012  
於2012年8月2日  
由職業訓練局理事會批核及授權發表

Mr. Clement CHEN Cheng-jen, BBS, JP  
Chairman  
Vocational Training Council  
職業訓練局主席  
陳鎮仁先生, BBS, JP

The notes on page 15 to page 54 form an integral part of these financial statements.  
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**BALANCE SHEET**  
**AS AT 31 MARCH 2012**  
**2012年3月31日的資產負債表**

	Note	2012	2011
	附註	HK\$'000	HK\$'000
<b>NON-CURRENT ASSETS</b>			
Fixed Assets	12	2,338,109	2,264,280
Investments in Subsidiaries	13	-	-
Loans to Staff	16	1,797	3,373
Employee Retirement Benefits Assets	15	7,707	7,189
Deposits		4,754	5,928
Bank Deposits with Maturity over One Year		200,000	-
		<b>2,552,367</b>	2,280,770
<b>CURRENT ASSETS</b>			
Loans to Staff	16	1,858	2,833
Accounts Receivable, Prepayments and Others	17	48,655	31,868
Bank Deposits with Maturity over Three Months		2,308,781	1,900,000
Cash and Cash Equivalents	18	1,218,193	1,796,462
		<b>3,577,487</b>	3,731,163
<b>CURRENT LIABILITIES</b>			
Accounts Payable, Accruals and Others	19(a)	1,253,963	1,289,885
Provision for Employee Benefits	19(c)	398,771	469,859
Loans Payable within One Year	20	3,830	29,455
Deferred Income	21	247,442	214,960
		<b>1,904,006</b>	2,004,159
<b>NET CURRENT ASSETS</b>		<b>1,673,481</b>	1,727,004
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>4,225,848</b>	4,007,774
<b>NON-CURRENT LIABILITIES</b>			
Provision for Employee Benefits	19(c)	1,983	5,453
Loans Payable after One Year	20	-	76,174
Deferred Income	21	1,360,576	1,340,985
		<b>1,362,559</b>	1,422,612
<b>NET ASSETS</b>		<b>2,863,289</b>	2,585,162
<b>Represented by:</b>			
Reserves	10	250,483	140,914
Specific and Other Funds	11	2,612,806	2,444,248
<b>TOTAL FUNDS</b>		<b>2,863,289</b>	2,585,162

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**CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED 31 MARCH 2012**

截至2012年3月31日止年度的綜合資金變動報表

		Reserves 儲備金 HK\$'000	Specific and Other Funds 特定用途及 其他資金 HK\$'000	Total 總額 HK\$'000
Balance as at 1 April 2010	2010年4月1日結餘	155,275	2,526,944	2,682,219
Inter-Fund Transfers	內部資金轉撥	(24,261)	24,261	-
Total Comprehensive Income for the Year	本年度全面收益總額	9,900	199,876	209,776
Balance as at 31 March 2011	2011年3月31日結餘	140,914	2,751,081	2,891,995
		(Note 10) (附註10)	(Note 11) (附註11)	
Balance as at 1 April 2011	2011年4月1日結餘	140,914	2,751,081	2,891,995
Inter-Fund Transfers	內部資金轉撥	(53,974)	53,974	-
Total Comprehensive Income for the Year	本年度全面收益總額	163,543	135,186	298,729
Balance as at 31 March 2012	2012年3月31日結餘	250,483	2,940,241	3,190,724
		(Note 10) (附註10)	(Note 11) (附註11)	

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**STATEMENT OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED 31 MARCH 2012**

截至2012年3月31日止年度的資金變動報表

		Reserves 儲備金 HK\$'000	Specific and Other Funds 特定用途及 其他資金 HK\$'000	Total 總額 HK\$'000
Balance as at 1 April 2010	2010年4月1日結餘	155,275	2,231,626	2,386,901
Inter-Fund Transfers	內部資金轉撥	(24,261)	24,261	-
Total Comprehensive Income for the Year	本年度全面收益總額	9,900	188,361	198,261
Balance as at 31 March 2011	2011年3月31日結餘	140,914	2,444,248	2,585,162
		(Note 10) (附註10)	(Note 11) (附註11)	
Balance as at 1 April 2011	2011年4月1日結餘	140,914	2,444,248	2,585,162
Inter-Fund Transfers	內部資金轉撥	(53,974)	53,974	-
Total Comprehensive Income for the Year	本年度全面收益總額	163,543	114,584	278,127
Balance as at 31 March 2012	2012年3月31日結餘	250,483	2,612,806	2,863,289
		(Note 10) (附註10)	(Note 11) (附註11)	

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**CONSOLIDATED CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2012**  
截至2012年3月31日止年度的綜合現金流量表

	Note 附註	2012 HK\$'000	2011 HK\$'000
<b>Operating Activities</b>	經營活動		
Surplus before Taxation	除稅前盈餘	298,872	209,930
Adjustments for:	調整項目：		
Subventions and Donations for Capital Projects	建設工程所得撥款及捐款	(160,634)	(151,969)
Depreciation of Fixed Assets	固定資產折舊	262,530	247,336
Loss on Disposal of Fixed Assets	出售固定資產之虧損	99	2,723
Interest Expense	利息支出	3,627	4,723
Interest Income	利息收入	(49,235)	(35,562)
Interest Subsidy on Loan from Government	政府貸款之利息津貼	(3,627)	(4,723)
<b>Operating Surplus before Changes in Working Capital</b>	<b>營運資金變動前之經營盈餘</b>	<b>351,632</b>	<b>272,458</b>
Increase in Accounts Receivable, Prepayments and Others	應收賬項、預付款項 及其他之增加	(16,459)	(4,199)
Decrease in Accounts Payable, Accruals and Others	應付賬項、應計支出 及其他之減少	(25,722)	(20,326)
(Decrease)/Increase in Provision of Employee Benefits	僱員福利準備之(減少)/增加	(74,937)	116,693
Increase in Deferred Income	遞延收益之增加	52,590	102,798
Net Decrease in Bank Loan for On-lending to Staff	轉貸予員工的銀行貸款 淨額之減少	(2,612)	(845)
<b>Cash Generated from Operations</b>	<b>經營所產生之現金</b>	<b>284,492</b>	<b>466,579</b>
<b>Hong Kong Profits Tax Paid</b>	<b>已繳香港利得稅</b>	<b>(258)</b>	<b>(154)</b>
<b>Cash Generated from Operating Activities</b>	<b>經營活動所產生之現金</b>	<b>284,234</b>	<b>466,425</b>
<b>Cash Flows from Investing Activities</b>	投資活動之現金流		
Payment of Capital Expenditure	資本支出付款	(338,506)	(472,463)
Proceeds from Sale of Fixed Assets	出售固定資產所得款項	78	-
Decrease in Loans to Staff	員工貸款之減少	2,551	833
Interest Received	已收利息	49,235	35,562
(Increase)/Decrease in Placement of Fixed Deposits with Banks with Maturity over Three Months	銀行定期存款到期日超過 三個月之(增加)/減少	(608,781)	1,158,000
<b>Net Cash (Used in)/Generated from Investing Activities</b>	投資活動所(使用)/ 產生的現金淨額	<b>(895,423)</b>	<b>721,932</b>
<b>Cash Flows from Financing Activities</b>	融資活動之現金流		
Subventions and Donations for Capital Projects	建設工程所得撥款及捐款	160,634	151,969
Repayment of Government Loan	償還政府貸款	(106,560)	(26,640)
Recognition of Deferred Income on Loan from Government	確認有關政府貸款之遞延收益	3,627	4,723
Unamortised Deferred Income	未攤銷之遞延收益	3,746	-
<b>Net Cash Generated from Financing Activities</b>	<b>融資活動所產生的現金淨額</b>	<b>61,447</b>	<b>130,052</b>
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>	<b>現金及現金等價物之 (減少)/增加</b>	<b>(549,742)</b>	<b>1,318,409</b>
<b>Cash and Cash Equivalents as at 1 April</b>	<b>於4月1日的現金及現金等價物</b>	<b>1,797,283</b>	<b>478,874</b>
<b>Cash and Cash Equivalents as at 31 March</b>	<b>於3月31日的現金及現金等價物</b>	<b>1,247,541</b>	<b>1,797,283</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
財務報表附註

**1. BACKGROUND**  
背景

The Vocational Training Council (the Council) was established in Hong Kong under the Vocational Training Council Ordinance (the Ordinance). Under Section 17(3) of the Ordinance, the Council has to cause to be prepared, after the end of each financial year, a statement of comprehensive income of the Council during that financial year and a balance sheet of the Council on the last day thereof.

職業訓練局(簡稱職訓局)是根據《職業訓練局條例》(簡稱該條例)在香港成立。該條例第17(3)條規定,職訓局須於每個財政年度結束後,編製截至年度結算日為止的全面收益表,以及於結算日的資產負債表。

**2. SIGNIFICANT ACCOUNTING POLICIES**  
主要會計政策

**(a) Statement of Compliance**  
合規聲明

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), and accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Council and its subsidiaries (collectively the Group) is set out below.

本財務報表乃按照香港會計師公會公佈所有適用的《香港財務報告準則》, (包括所有適用之個別《香港財務報告準則》、《香港會計準則及詮釋》, 以及香港公認會計原則) 而編製的。職訓局及其附屬公司(統稱本機構)採用的主要會計政策概述如下。

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Group and the Council. Note 2(c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Group for the current and prior accounting periods reflected in these financial statements.

香港會計師公會公佈若干新訂及經修訂的《香港財務報告準則》, 此等準則在本機構及職訓局當前之會計期間首次生效或可供提前採用。首次採用此等變動所引致本機構當前和以往會計期間的會計政策變動已於本財務報表內反映, 有關資料載列於附註2(c)。

The Group has not applied any amendments, new standards or interpretations that are not yet effective for the current accounting period (see Note 26).

本機構並沒有採用任何尚未於本會計期間生效的修訂、新準則或詮釋(請參閱附註26)。

**(b) Basis of Preparation of the Financial Statements**  
財務報表的編製基準

The consolidated financial statements for the year ended 31 March 2012 comprise the Council and its subsidiaries.  
截至2012年3月31日止年度的綜合財務報表包括職訓局及其附屬公司。

The measurement basis used in the preparation of the financial statements is the historical cost basis.  
本財務報表是以歷史成本作為計量基礎。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

##### (b) Basis of Preparation of the Financial Statements

財務報表的編製基準 (續)

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

在編製符合《香港財務報告準則》之財務報表時，管理層須作出會影響會計政策之應用及資產、負債、收入及支出之報告數額的判斷、估計及假設。該等估計及相關假設乃根據過往之經驗及相信在有關情況下屬合理的其他因素而作出，其結果成為對在其他來源不顯而易見的資產及負債的賬面值作出判斷的基礎。實際結果可能有別於該等估計。

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

該等估計及相關假設會持續檢討。對會計估計進行修訂時，若修訂只影響到修訂估計的期間，則修訂會於當期確認。若修訂影響到當期及以後年度，則修訂會於當期及以後年度確認。

Subsidiaries are entities controlled by the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable are taken into account.

附屬公司是指受到本機構控制的實體。控制權指本機構有權控制實體的財務及營運政策，並能從中獲取利益。評估控制權時，需考慮可行使的潛在投票權。

An investment in a subsidiary is consolidated into the consolidated financial statements from the date that control commences until the date that control ceases. Intra-group balances and transactions and any unrealised profits arising from intra-group transactions are eliminated in full in preparing the consolidated financial statements. Unrealised losses resulting from intra-group transactions are eliminated in the same way as unrealised gains but only to the extent that there is no evidence of impairment.

對附屬公司的投資會由持有控制權開始起列入綜合財務報表內，直至控制權終止為止。機構內公司之間的結餘及交易，以及機構內公司之間因交易所產生的未變現盈利，會於編製綜合財務報表時予以全面抵銷。機構內公司之間因交易所產生的未變現虧損會於沒有減值跡象的情況下，以抵銷未變現收益的相同方法予以抵銷。

In the Council's balance sheet, investments in subsidiaries are stated at cost less provision for impairment losses (see Note 2(f)).

在職訓局之資產負債表內，對附屬公司的投資以成本扣除減值虧損撥備列示 (請參閱附註2(f))。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

##### (c) Changes in accounting policies

會計政策的變動

The HKICPA has issued a number of amendments to HKFRSs and one new Interpretation that are first effective for the current accounting period of the Group and the Council. Of these, only HKAS 24 (revised 2009), *Related party disclosures*, is relevant to the Group's financial statements.

香港會計師公會公佈多項經修訂的《香港財務報告準則》及一項新增詮釋，並於本機構及職訓局當前之會計期間首次生效。其中與本機構財務報表相關之修訂僅有香港會計準則第24號(2009年修訂) *關連方披露*。

HKAS 24 (revised 2009) revises the definition of a related party and introduces modified disclosure requirements for government-related entities. As a result, the Group has re-assessed the identification of related parties and concluded that the revised definition does not have any material impact on the Group's related party disclosures in the current and previous period.

香港會計準則第24號(2009年修訂)修訂關連方的定義及政府相關實體的披露要求。本機構已重新評估關連方的定義及認為該等修訂不會對本機構當期及過往年度於關連方的披露構成任何重大影響。

##### (d) Fixed Assets

固定資產

Fixed assets are stated in the balance sheet at cost less accumulated depreciation and impairment losses (see Note 2(f)).

固定資產於資產負債表中以成本扣除累計折舊及減值虧損列示 (請參閱附註2(f))。

Land and/or buildings owned or held under a leasehold interest by the Council which are leased to subsidiaries are classified as investment properties in the Council's balance sheet. Such assets are stated at cost less accumulated depreciation and impairment losses.

職訓局擁有或租賃之土地及/或樓宇，用以租賃予附屬公司，會於職訓局之資產負債表中分類為投資物業。該等資產以成本值扣除累計折舊及減值虧損列示。

The Group estimates the useful lives of various categories of fixed assets on the basis of their designed life, planned asset maintenance programme and actual usage experience. Depreciation is calculated to write off the cost of items of fixed assets, less their estimated residual value, if any, using the straight line method over their estimated useful lives as follows:

本機構根據各類固定資產之設計年期，維修計劃及實際使用經驗，來估計其可使用年期。折舊是根據固定資產的預計可使用年限，以直線法減去其估計剩餘價值 (如適用)，用以攤銷其成本。詳情如下：

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

##### (d) Fixed Assets (Cont'd)

固定資產(續)

- Interests in leasehold land held for own use are depreciated over the unexpired term of lease.  
自用之租賃土地是按餘下的租期計算折舊。
- Buildings situated on leasehold land are depreciated over the shorter of the unexpired term of lease and their estimated useful lives, being no more than 50 years after the date of completion.  
位於租賃土地上之樓宇，是按餘下的租期或預計可使用年限，但不多於建成日期後50年(取較短者)來計算折舊。
- Improvements works  
樓宇改善工程 shorter of the unexpired term of lease and their estimated useful lives of 5-7 years  
餘下的租期或預計可使用年限(5-7年)，以較短者為準
- Furniture and equipment  
家具及設備 shorter of the duration of the project and their estimated useful lives of 4-7 years  
項目的持續時間或預計可使用年限(4-7年)，以較短者為準
- Computer equipment  
電腦設備 shorter of the duration of the project and their estimated useful lives of 4-7 years  
項目的持續時間或預計可使用年限(4-7年)，以較短者為準

Where parts of an item of fixed assets have different useful lives, each part is depreciated separately. Both the useful life of an asset and its residual value, if any, are reviewed annually.  
倘固定資產的各部份的可使用年限不同，每部份的折舊須單獨計算。資產之可用年限及其剩餘價值(如適用)均會於每年進行檢討。

Gains or losses arising from the retirement or disposal of an item of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the statement of comprehensive income on the date of retirement or disposal.  
報廢或出售固定資產之收益或虧損乃按照出售所得收入淨額與有關資產賬面值之差額來釐定，並於報廢或出售當日列入全面收益表內。

##### (e) Construction in Progress

在建工程

Construction in progress is stated at cost, which comprises accumulated costs of construction, professional fees and interest expenses, if any, capitalised prior to the completion of the respective projects, less any impairment losses, and is not depreciated. These costs for work carried out are based on interim certificates certified by professional personnel, which may differ from the actual future settlement. Capitalisation of these costs ceases and the construction in progress is transferred to the appropriate category of fixed assets when the construction is completed and the asset is ready for its intended use.  
在建工程是以成本扣除減值虧損列賬，但不計任何折舊。成本包括累計建造費用、專業費用及工程完成前所資本化的利息支出(如適用)。這些工程成本是根據專業人員所簽發的中期證書來釐定的。這些成本可能與將來的真實成本有所出入。當工程完成，資產已可作預計用途時，此等成本便會停止被資本化，而在建工程也會轉入固定資產內適當的類別中。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

##### (f) Impairment of Non-current Assets

非流動資產減值

Internal and external sources of information are reviewed at each balance sheet date to identify indications that the following assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased:

本機構會在每個結算日參考內部和外來的信息，以確定以下資產是否出現減值跡象，或是以往確認的減值虧損不再存在或已經減少：

- Fixed assets (including investment properties);  
固定資產(包括投資物業)；
- Construction in progress; and  
在建工程；及
- Investments in subsidiaries.  
對附屬公司的投資。

If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised in the statement of comprehensive income whenever the carrying amount of such an asset exceeds its recoverable amount. 如果出現減值跡象，便會作出資產的可收回數額的估計。當資產的賬面金額高於可收回數額時，便會在全面收益表確認減值虧損。

##### i) Calculation of recoverable amount

可收回數額的計算

The recoverable amount of an asset is the greater of its fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where fixed asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

資產的可收回數額是其公允值扣除出售成本與使用價值兩者中的較高額。於評估使用價值時，估計的未來現金流量乃利用能反映現時市場評估資金時值及資產之特定風險之稅前貼現率，貼現至其現值。當固定資產不能獨立於其他資產產生現金流量時，應以能獨立產生現金流量的最小一組資產(可產生現金單位)為單位釐定可收回金額。

##### ii) Reversal of impairment losses

減值虧損轉回

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the statement of comprehensive income in the year in which the reversals are recognised. 當用作決定可收回金額的估計出現正面變動時，資產減值虧損會被轉回。所轉回的減值虧損以假設在以往年度沒確認減值虧損而應已釐定的資產賬面金額為限。所轉回的減值虧損在確認轉回的年度內計入全面收益表。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

##### (g) Accounts and Other Receivables

應收賬項及其他應收款項

Accounts and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment of doubtful debts, except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

應收賬項及其他應收款項初始按公允價值確認，其後按實際利率法攤銷成本並扣除有關呆壞賬的減值準備列賬，惟倘應收款項是借予關連方並免息及沒有固定清還條款的貸款或折現影響不大，應收款項則會按成本扣除有關呆壞賬的減值虧損列賬。

Impairment losses for bad and doubtful debts are recognised when there is objective evidence of impairment and are measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted at the asset's original effective interest rate where the effect of discounting is material. Objective evidence of impairment includes observable data that comes to the attention of the Group about events that have an impact on the asset's estimated future cash flows such as significant financial difficulty of the debtor.

當有減值的客觀證據時，呆壞賬的減值虧損便會被確認。呆壞賬的減值虧損是金融資產的賬面值與估計未來現金流量的差額，如折現的影響重大，則需折現。減值的客觀證據包括一些可見的數據，顯示事件將嚴重影響本機構資產的估計未來現金流量，如債務人有財政困難。

Impairment losses for accounts receivable included within accounts and other receivables whose recovery is considered doubtful but not remote are recorded using an allowance account. When the Group is satisfied that recovery is remote, the amount considered irrecoverable is written off against accounts receivable directly and any amounts held in the allowance account relating to that debt are reversed. Subsequent recoveries of amounts previously charged to the allowance account are reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly are recognised in statement of comprehensive income.

於應收賬項及其他應收款項中，那些收回機會成疑，但又不太渺茫之應收賬項的減值虧損會記錄於預留賬目中。當本機構認為款項收回的機會十分渺茫，款項會直接於應收賬項中攤除，有關預留賬目中的數額亦會轉回。收回已記錄於預留賬目中的款項會於該賬目中轉回。其他於預留賬目之轉變和收回已攤除之款項會於全面收益表中確認。

##### (h) Cash and Cash Equivalents

現金及現金等價物

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into 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.

現金及現金等價物包括銀行存款及現金、存放於銀行和其他財務機構的活期存款，以及短期及高流動性的投資。這些投資可以隨時換算為已知的現金數額，價值變動方面的風險不大，並在購入後三個月內到期。

##### (i) Accounts and Other Payables

應付賬項及其他應付款項

Accounts and other payables are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

應付賬項及其他應付款項初始按公允價值確認，其後以攤銷成本列賬，惟倘折現影響不大，則以成本列賬。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

##### (j) Loans and Borrowings

貸款及借貸

Loans and borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, loans and borrowings are stated at amortised cost with any difference between the amount initially recognised and redemption value being recognised in the statements of comprehensive income over the period of the borrowings, together with any interest and fees payable, using the effective interest method.

貸款及借貸初始按公允價值扣除相關之交易成本確認。其後，貸款及借貸以攤銷成本列賬。初始確認價值與贖回價值之差額連同任何應支付的利息及費用，於全面收益表中以實際利率計算，並按借貸年期確認。

##### (k) Employee Benefits

僱員福利

(i) Salaries, annual bonuses, paid annual leave, leave passage and the cost to the Group of non-monetary benefits are accrued in the year in which the associated services are rendered by employees of the Group. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

薪金、年度獎金、有薪年假、假期旅遊津貼及各項非貨幣福利成本，在本機構僱員提供相關服務的年度內入賬。倘款項的支付或清付需延遲處理且其影響屬重大，則該等金額將以其現值列賬。

(ii) Contributions to Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are recognised as an expense in the statement of comprehensive income as incurred. 根據香港《強制性公積金計劃條例》的規定作出的強制性公積金供款，於供款時在全面收益表內確認。

(iii) The Group's net obligation in respect of a defined benefit retirement scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine the present value, and the fair value of any scheme assets is deducted. The discount rate is the yield at balance sheet date on high quality corporate bonds that have maturity dates approximating the terms of the Group's obligations. The calculation is performed by a qualified actuary using the projected unit credit method.

本機構界定利益退休計劃承擔的義務淨額的計算法是估計僱員在當期和以往期間提供服務可賺取未來福利的數額；將預期累積福利數額折算以釐定現值，同時扣除任何計劃資產的公允價值。計算現值所用的折算率是根據優質公司債券於結算日的收益率釐定；所參考公司債券的條款應與本機構就界定利益退休計劃承擔義務的條款相若。計算是由合資格精算師運用預期累積福利單位法進行。

When the benefits of a scheme are improved, the portion of the increased benefit relating to past service by employees is recognised as an expense in the statement of comprehensive income on a straight-line basis over the average period until the benefits become vested. If the benefits vest immediately, the expense is recognised immediately in the statement of comprehensive income.

如計劃所提供的福利增加，關乎僱員以往服務的福利增加部份，將在福利成為既定福利前的平均年內，以直線法在全面收益表列支。如屬即時確認的既定福利，則會在當期的全面收益表確認開支。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

#### (k) Employee Benefits (Cont'd)

僱員福利(續)

In calculating the Group's obligation in respect of a scheme, if any cumulative unrecognised actuarial gain or loss exceeds 10% of the greater of the present value of the defined benefit obligation and the fair value of scheme assets, that portion is recognised in the statement of comprehensive income over the expected average remaining working lives of the employees participating in the scheme. Otherwise, the actuarial gain or loss is not recognised.

在計算本機構就計劃承擔的義務時，如任何累計未確認的精算收益或損失，超逾界定利益義務的現值與計劃資產的公允價值兩者中較高數額的10%，超出部份會在參與計劃的僱員的預期平均尚餘工作年期內，在全面收益表確認；否則不會確認精算收益或損失。

Where the calculation of the Group's net obligation results in a negative amount, the asset recognised is limited to the net total of any cumulative unrecognised net actuarial losses and past service costs and the present value of any future refunds from the scheme or reductions in future contributions to the scheme.

如在計算本機構的義務淨額時出現負數，則所確認的資產不得超逾以下三個數額的淨總額：任何累計未確認的精算損失淨額、任何累計未確認的以往服務成本，及日後從計劃所得的任何退款或供款所減少數額的現值。

(iv) Termination benefits are recognised when, and only when, the Group 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.

合約終止補償只會在本機構有正式、具體辭退計劃(計劃沒有撤回的實質可能性)，並且明確表示會終止僱員合約或因自願遣散計劃而終止僱員合約而需作出補償時確認。

#### (l) Provisions and Contingent Liabilities

準備及或有負債

Provisions are recognised for liabilities of uncertain timing or amount when the Group or the Council has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

倘若本機構或職訓局須就已發生的事件承擔法律或推定義務，而履行該義務預期會導致含有經濟效益的資源外流，在可作出可靠的估計時，本機構便會就該時間或數額不定的負債計提準備。如果貨幣時間價值重大，則按預計履行義務所需支出的現值計列準備。

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

倘若含有經濟效益的資源外流的可能性較低，或是無法對有關數額作出可靠的估計，便會將該義務披露為或有負債；但假如這類資源外流的可能性極低則除外。如果本機構的義務須視乎某宗或多宗未來事件是否發生才能確定存在與否，亦會披露為或有負債；但假如這類資源外流的可能性極低則除外。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

#### (m) Income Recognition

收入確認

Revenue is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Group and the Council and the income and expenditure, if applicable, can be measured reliably, income is recognised in the statement of comprehensive income as follows:

收益乃按已收或應收代價之公允價值計量。如果經濟效益可能會流入本機構及職訓局，而收入和成本(如適用)又能夠可靠地計量時，收入便會根據下列基準在全面收益表內確認：

#### (i) Government Subventions

政府補助金

Government subventions consist of recurrent subventions, non-recurrent subventions and other specific grants. Recurrent subventions are recognised as income in the statement of comprehensive income when there is reasonable assurance that the Group will comply with the conditions attaching to them and that the subventions will be received. Non-recurrent subventions and other specific grants are recognised as income to the extent of the related expenditures incurred during the year.

政府補助金包括經常補助、非經常補助及其他特定用途撥款。當可以合理確定本機構能遵守有關附帶條件及將會收到經常補助金撥款時，經常性補助金便會在全面收益表確認為收入。非經常補助及其他特定用途撥款以年內發生的有關支出金額為限確認為收入。

Subventions and grants earmarked for capital expenditure purpose are initially accounted for as deferred income (see Note 2(n)) and are subsequently recognised as income over the useful life of the related assets when the assets are put into use, to the extent of the related depreciation expenses incurred for that period. 指定用於建設工程的補助金及撥款初始會被列入為遞延收益(請參閱附註2(n))，其後當該資產被使用時，補助金及撥款會按有關資產之可用年期及以該期間的相關折舊支出金額為限確認為收入。

#### (ii) Tuition Fees and Training Charges

學費及課程費用收入

Tuition fees and training charges are recognised as income on an accrual basis over the duration of the courses and unearned fees and charges are treated as receipts in advance.

學費及課程費用會按課程修業時間以應計制入賬，預繳學費及收費則確認為預收款項。

#### (iii) Interest Income

利息收入

Interest income from bank deposits is recognised as it accrues using the effective interest method.

銀行存款所得利息是以實際利率法計算並確認。

#### (iv) Donations

捐款

Donations are recognised in the statement of comprehensive income when the Group becomes entitled to the donations and it is probable that they will be received, which is generally upon receipt of cash.

外界捐助於本機構有權及可能收取該項捐助時，通常於收取現金時在全面收益表上確認為收入。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

##### (m) Income Recognition (Cont'd)

收入確認(續)

##### (v) Hire of Accommodation/Facilities from Operating Leases

經營租賃的宿舍／設施之租金

Rental income receivable under operating leases is recognised in the statement of comprehensive income in equal instalments over the accounting periods covered by the lease term.  
經營租賃的應收租金收入在租賃期所涵蓋的會計期間內，以等額在全面收益表確認。

##### (vi) Services Income

服務收入

Services income is recognised in the statement of comprehensive income when the related services are rendered.  
服務收入在有關服務提供後在全面收益表確認為收入。

##### (n) Deferred Income

遞延收益

Government subventions earmarked for specific purposes are initially recorded as deferred income which is subsequently recognised as revenue to the extent of the related expenditure or depreciation expenses charged to related assets incurred.  
特定用途的政府補助金初始會被列入為遞延收益，其後以有關開支或有關資產的折舊支出金額為限確認為收入。

##### (o) Operating Lease Expenses

經營租賃支出

Where the Group and the Council has the use of assets held under operating leases which do not transfer substantially all the risks and rewards of ownership to the Group and the Council, payments made under the leases are charged to the statement of comprehensive income in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received are recognised in the statement of comprehensive income as an integral part of the aggregate net lease payments made. Contingent rentals are charged to statement of comprehensive income in the accounting period in which they are incurred.

本機構及職訓局若透過經營租賃(經營租賃指於資產租賃期當中，沒有將絕大部分與擁有權有關之風險及報酬轉讓予本機構及職訓局)使用資產，則除非有較租賃資產之產生利益模式更具代表性之另一基準，否則會根據租賃作出的付款，在租期所涵蓋的會計期間內，以等額在全面收益表扣除。所得的租賃鼓勵措施，乃作為整體淨租賃付款額的一部份，在全面收益表確認。或有租金於其產生之會計期間，在全面收益表中確認。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

##### (p) Borrowing Costs

借貸成本

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset which necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of that asset. Other borrowing costs are expensed in the period in which they are incurred.  
收購、興建或生產資產(即須一段長時間始能達至其擬定用途或予以銷售的資產)所產生的直接應佔之借貸成本乃計入該等資產之成本。其他借貸成本於產生之期間確認為支出。

The capitalisation of borrowing costs as part of the cost of a qualifying asset commences when expenditure for the asset is being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use or sale are in progress. Capitalisation of borrowing costs is suspended or ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are interrupted or completed. 倘若資產招致開支、借貸成本及進行擬定用途或予以銷售的資產所需的活動，資產化的借貸成本會被視為合資格資產的部份成本。當此等資產大體上已完成並可作其預計用途或銷售時，即停止將該借貸成本資產化。

##### (q) Related Parties

關連方

(i) A person, or a close member of that person's family, is related to the Group if that person: 倘屬以下人士，即該人士或其家庭的近親成員與本機構有關連：

- (a) has control or joint control over the Group;  
控制或共同控制本機構；
- (b) has significant influence over the Group; or  
對本機構有重大影響；或
- (c) is a member of the key management personnel of the Group.  
為本機構的主要管理人員。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

#### (q) Related Parties (Cont'd)

關連方(續)

(ii) An entity is related to the Group if any of the following conditions applies:  
倘符合下列任何一項條件，即該實體與本機構有關連：

- (a) The entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).  
該實體與本機構屬同一機構之成員(即各母公司、附屬公司或同系附屬公司彼此間關連)。
- (b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).  
某一實體為另一實體的聯營公司或合營企業(或另一實體為成員公司之機構旗下成員之聯營公司或合營企業)。
- (c) Both entities are joint ventures of the same third party.  
兩間實體均為同一第三方之合營企業。
- (d) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.  
一實體為第三方實體之合營企業，而另一實體為第三方實體之聯營公司。
- (e) The entity is a post-employment benefit plan for the benefit of employees of either the Group or an entity related to the Group.  
該實體為本機構或與本機構相關實體就僱員福利而設的離職後福利計劃。
- (f) The entity is controlled or jointly controlled by a person identified in (a).  
該實體受(a)項所述人士控制或共同控制。
- (g) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).  
於(a)(i)項所述人士可對實體有重大影響力或屬該實體(或該實體母公司)主要管理人員。

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

個別人士的家庭近親成員是指與實體進行交易時，預期可能影響該個別人士或受該個別人士影響的家庭成員。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 3. GOVERNMENT SUBVENTIONS

政府補助金

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Recurrent Subventions	經常補助金	2,109,727	1,966,008
Non-recurrent Subventions	非經常補助金		
– Capital Works Reserve Fund	– 建設工程儲備基金		
Major Capital Projects	大型建設工程	19,299	25,121
Minor Building Projects	小型建設工程	119,864	83,097
Non-recurrent Subventions – Capital Accounts	非經常補助金 – 建設賬目		
Major Capital Items	大型建設項目	9,057	7,026
Plant, Vehicles and Equipment	廠房、車輛及設備	8,119	35,123
Capital Items for Skills Centres	技能發展中心建設項目	4,295	3,247
Grants from Government Agencies	政府機構撥款	152,787	130,148
Matching Grant (Note)	配對補助金(附註)	–	–
Interest Subsidy on Loan from Government	政府貸款之利息津貼	3,627	4,723
		<b>2,426,775</b>	<b>2,254,493</b>
		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Recurrent Subventions	經常補助金	2,082,348	1,936,332
Non-recurrent Subventions	非經常補助金		
– Capital Works Reserve Fund	– 建設工程儲備基金		
Major Capital Projects	大型建設工程	19,299	25,121
Minor Building Projects	小型建設工程	119,864	83,097
Non-recurrent Subventions – Capital Accounts	非經常補助金 – 建設賬目		
Major Capital Items	大型建設項目	9,057	7,026
Plant, Vehicles and Equipment	廠房、車輛及設備	8,119	35,123
Capital Items for Skills Centres	技能發展中心建設項目	4,295	3,247
Grants from Government Agencies	政府機構撥款	152,688	130,031
Matching Grant (Note)	配對補助金(附註)	–	–
Interest Subsidy on Loan from Government	政府貸款之利息津貼	3,627	4,723
		<b>2,399,297</b>	<b>2,224,700</b>



## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 3. GOVERNMENT SUBVENTIONS (Cont'd)

##### 政府補助金(續)

Note:  
(附註):

A pilot Mainland Experience Scheme was launched starting from the 2011/12 academic year to subsidise post-secondary students participating in short-term internship or learning programmes in the Mainland on a matching basis. The Government matching grants and the related donations are separately disclosed below in compliance with the requirement of the Scheme. The portion of the grants received during the year which has not been utilised was recorded as government subventions under deferred income. The grants are recognised as income upon utilisation to the extent of the amount of related expenditures actually incurred.

由2011/12學年起，政府推行的專上學生內地體驗先導計劃，以配對形式資助專上學生到內地參加短期實習或學習活動。政府配對補助金及其相關的配額捐款根據計劃的相關要求分開列載於財務報表內。年內部份已收之撥款而尚未使用則列入為遞延收益。該撥款於使用時以實際發生的有關支出金額為限確認為收入。

		Consolidated and the Council 綜合及職訓局	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2011	2011年4月1日結餘	–	–
Income	收入		
Grants/Donations received during the Year	年內已收之補助金/捐款	5,229	5,229
Interest Income	利息收入	22	32
		<b>5,251</b>	<b>5,261</b>
Expenditure	支出		
Scholarships and Prizes	獎學金及獎金	–	2,069
Student Activities	學生活動	–	228
Equipment and Facilities	儀器及設施	–	67
		<b>–</b>	<b>2,364</b>
Movement during the year	年內變動	5,251	2,897
Balance as at 31 March 2012	2012年3月31日結餘	<b>5,251</b>	<b>2,897</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 4. TUITION FEES AND TRAINING CHARGES

##### 學費及課程費用

Government-funded Programmes	政府資助課程
Tuition Fees	學費
Training Charges	課程費用
Non Government-funded Programmes	非政府資助課程
Tuition Fees	學費
Training Charges	課程費用

Consolidated 綜合	
2012 HK\$'000	2011 HK\$'000
524,585	566,968
6,925	10,718
821,118	842,360
36,701	41,309
<b>1,389,329</b>	<b>1,461,355</b>

The Council 職訓局	
2012 HK\$'000	2011 HK\$'000
521,161	561,667
6,944	10,718
191,882	160,913
36,720	41,341
<b>756,707</b>	<b>774,639</b>

#### 5. DONATIONS

##### 捐款

Scholarships and Prizes	獎學金及獎金
Other Donations	其他捐款

Consolidated 綜合	
2012 HK\$'000	2011 HK\$'000
8,427	6,683
5,586	1,391
<b>14,013</b>	<b>8,074</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 5. DONATIONS (Cont'd)

捐款(續)

		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Donations Designated for Capital Projects	基建項目捐款	-	55,000
Scholarships and Prizes	獎學金及獎金	8,427	6,683
Other Donations	其他捐款	4,610	968
		<b>13,037</b>	<b>62,651</b>

#### 6. OTHER INCOME

其他收入

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Application and Sundry Fees	申請費用及雜項收費	15,457	22,049
Examination and Trade Test Fees	考試及技能測驗收費	31,211	29,198
Sales of Goods	出售貨品收入	10,874	8,664
Hire of Accommodation/Facilities	宿舍/設施租金收入	12,420	9,077
Services Income	服務收入	7,675	11,388
Miscellaneous Income	其他收入	9,922	8,469
		<b>87,559</b>	<b>88,845</b>

		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Application and Sundry Fees	申請費用及雜項收費	14,740	21,166
Examination and Trade Test Fees	考試及技能測驗收費	30,816	29,053
Sales of Goods	出售貨品收入	10,874	8,664
Hire of Accommodation/Facilities	宿舍/設施租金收入	73,483	67,531
Services Income	服務收入	203,269	211,734
Miscellaneous Income	其他收入	10,224	9,166
		<b>343,406</b>	<b>347,314</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 7. STAFF EXPENSES

員工開支

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Salaries and Other Benefits	薪金及其他福利	2,494,016	2,509,274
Contributions to Retirement Schemes	退休計劃供款	197,710	196,618
		<b>2,691,726</b>	<b>2,705,892</b>

		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Salaries and Other Benefits	薪金及其他福利	2,143,271	2,177,338
Contributions to Retirement Schemes	退休計劃供款	195,014	194,181
		<b>2,338,285</b>	<b>2,371,519</b>

#### 8. SURPLUS BEFORE TAXATION

除稅前盈餘

Surplus before taxation is arrived at after charging/(crediting):  
除稅前盈餘已扣除/(撥回)以下項目：

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Interest Expense (see note 20)	利息支出(請參閱附註20)	3,627	4,723
Depreciation	折舊	262,530	247,336
Rental Expenses	租金支出	49,408	49,416
Auditor's Remuneration	核數師酬金	583	560
Net Foreign Exchange Loss/(Gain)	外匯淨虧損/(收益)	1,455	(90)
Loss on Disposal of Fixed Assets	出售固定資產之虧損	99	2,723

		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Interest Expense (see note 20)	利息支出(請參閱附註20)	3,627	4,723
Depreciation	折舊	259,739	245,298
Rental Expenses	租金支出	49,220	50,725
Auditor's Remuneration	核數師酬金	416	400
Net Foreign Exchange Loss	外匯淨虧損	690	64
Loss on Disposal of Fixed Assets	出售固定資產之虧損	99	2,701

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

### 9. TAXATION 稅項

The Council and certain of its subsidiaries are exempted from Hong Kong Profits Tax by virtue of Section 88 of the Inland Revenue Ordinance.

根據香港稅務條例第88條，職訓局及其某些附屬公司可豁免繳納香港利得稅。

Taxation in the consolidated statement of comprehensive income represented Hong Kong Profits Tax payable by certain subsidiaries of the Council which is calculated at 16.5% (2011: 16.5%) on those subsidiaries' estimated assessable profits for the year.

某些職訓局附屬公司需要支付香港利得稅，金額為已反映於綜合全面收益表中。稅項乃按年內附屬公司的估計應課稅溢利的16.5%(2011年：16.5%)計算。

No provision for deferred taxation has been made in the financial statements as the effect of all temporary differences is immaterial.

由於沒有重大的暫時性差異，本財務報表並沒有為遞延稅項作出撥備。

### 10. RESERVES 儲備金

		Consolidated and the Council 綜合及職訓局	
		2012 HK\$'000	2011 HK\$'000
Balance at the beginning of the financial year	財政年度年初結餘	140,914	155,275
Amount transferred to Specific and Other Funds during the Year (Note 11)	本年度轉至特定用途或其他資金(附註11)	(53,974)	(24,261)
Surplus transferred from Statement of Comprehensive Income	轉自全面收益表的盈餘	163,543	9,900
Balance at the end of the financial year	財政年度年終結餘	250,483	140,914

Reserves are any savings from the recurrent subventions for activities (other than those in respect of the Skills Centres) arising from any reasons other than a curtailment or cessation of activity in the Annual Plan, a surplus in tuition fee income where the fee levels are approved by the Government and which is required to be returned to the Government, or reduction in remuneration for its staff as a direct consequence of changes in the civil service. The level of reserves shall not, at any one point in time, exceed 15% of its annual recurrent subvention in the financial year. Amount in excess of the limit should be returned to the Government in the following financial year.

儲備金是指工作項目經常補助金(技能發展中心除外)的任何累積餘額(由於全年工作計劃所定工作項目取消或結束而產生的累積餘額、經政府核准之學費收入的盈餘而又需要歸還政府的數額或員工直接因為公務員聘用條件改變致使薪酬減少的數額除外)。不論在任何時間，儲備金的總額均不得超過職訓局年度經常補助金的15%。超額款項應在下一個財政年度退還予政府。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

### 11. SPECIFIC AND OTHER FUNDS 特定用途及其他資金

#### (a) Fund Balances 資金結餘

		Consolidated 綜合		
Balance as at 1.4.2010 2010年 4月1日結餘 HK\$'000	Transfer from/ (to) Statement of Comprehensive Income 轉自/(至) 全面收益表 HK\$'000	Inter-Fund Transfers 內部資金轉撥 HK\$'000	Balance as at 31.3.2011 2011年 3月31日結餘 HK\$'000	
Non-recurrent Subventions (see note 2(m)(i))非經常補助金(請參閱附註2(m)(i))				
- Capital Works Reserve Fund - 建設工程儲備基金	(10)	61	-	
Non-recurrent Subventions (see note 2(m)(i))非經常補助金(請參閱附註2(m)(i))				
- Capital Accounts - 建設賬目	2,665	(2,665)	-	
Projects Funded by Government Agencies 政府機構資助項目	17,170	3,756	(6,940)	
Projects Funded by Reserves 儲備金資助項目	920,203	(90,839)	33,699	
Self-financing Activities 自負盈虧項目	1,532,312	285,013	6,767	
Donations 捐款	37,556	(6,591)	-	
Other Specific Funds 其他特定用途資金	17,048	11,141	(9,265)	
	2,526,944	199,876	24,261	
			2,751,081	

		Consolidated 綜合		
Balance as at 1.4.2011 2011年 4月1日結餘 HK\$'000	Transfer from/ (to) Statement of Comprehensive Income 轉自/(至) 全面收益表 HK\$'000	Inter-Fund Transfers 內部資金轉撥 HK\$'000	Balance as at 31.3.2012 2012年 3月31日結餘 HK\$'000	
Non-recurrent Subventions (see note 2(m)(i))非經常補助金(請參閱附註2(m)(i))				
- Capital Works Reserve Fund - 建設工程儲備基金	51	(51)	-	
Non-recurrent Subventions (see note 2(m)(i))非經常補助金(請參閱附註2(m)(i))				
- Capital Accounts - 建設賬目	-	-	-	
Projects Funded by Government Agencies 政府機構資助項目	13,986	9,240	(30,162)	
Projects Funded by Reserves 儲備金資助項目	863,063	(194,590)	113,472	
Self-financing Activities 自負盈虧項目	1,824,092	310,802	(9,828)	
Donations 捐款	30,965	(2,148)	(438)	
Other Specific Funds 其他特定用途資金	18,924	11,933	(19,070)	
	2,751,081	135,186	53,974	
			2,940,241	

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 11. SPECIFIC AND OTHER FUNDS (Cont'd)

特定用途及其他資金(續)

##### (a) Fund Balances (Cont'd)

資金結餘(續)

		The Council 職訓局			
		Balance as at 1.4.2010 2010年 4月1日結餘 HK\$'000	Transfer from/ (to) Statement of Comprehensive Income 轉自/(至) 全面收益表 HK\$'000	Inter-Fund Transfers 內部資金轉撥 HK\$'000	Balance as at 31.3.2011 2011年 3月31日結餘 HK\$'000
Non-recurrent Subventions (see note 2(m)(i))非經常補助金(請參閱附註2(m)(i))					
- Capital Works Reserve Fund	- 建設工程儲備基金	(10)	61	-	51
Non-recurrent Subventions (see note 2(m)(i))非經常補助金(請參閱附註2(m)(i))					
- Capital Accounts	- 建設賬目	2,665	(2,665)	-	-
Projects Funded by Government Agencies	政府機構資助項目	17,170	3,756	(6,940)	13,986
Projects Funded by Reserves	儲備金資助項目	917,548	(90,839)	33,699	860,408
Self-financing Activities	自負盈虧項目	1,134,666	218,498	6,767	1,359,931
Donations	捐款	142,539	48,409	-	190,948
Other Specific Funds	其他特定用途資金	17,048	11,141	(9,265)	18,924
		2,231,626	188,361	24,261	2,444,248

		The Council 職訓局			
		Balance as at 1.4.2011 2011年 4月1日結餘 HK\$'000	Transfer from/ (to) Statement of Comprehensive Income 轉自/(至) 全面收益表 HK\$'000	Inter-Fund Transfers 內部資金轉撥 HK\$'000	Balance as at 31.3.2012 2012年 3月31日結餘 HK\$'000
Non-recurrent Subventions (see note 2(m)(i))非經常補助金(請參閱附註2(m)(i))					
- Capital Works Reserve Fund	- 建設工程儲備基金	51	(51)	-	-
Non-recurrent Subventions (see note 2(m)(i))非經常補助金(請參閱附註2(m)(i))					
- Capital Accounts	- 建設賬目	-	-	-	-
Projects Funded by Government Agencies	政府機構資助項目	13,986	9,240	(30,162)	(6,936)
Projects Funded by Reserves	儲備金資助項目	860,408	(194,590)	116,127	781,945
Self-financing Activities	自負盈虧項目	1,359,931	290,200	(12,483)	1,637,648
Donations	捐款	190,948	(2,148)	(438)	188,362
Other Specific Funds	其他特定用途資金	18,924	11,933	(19,070)	11,787
		2,444,248	114,584	53,974	2,612,806

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 11. SPECIFIC AND OTHER FUNDS (Cont'd)

特定用途及其他資金(續)

##### (b) Nature and Purpose of Specific and Other Fund

特定用途及其他資金之性質及目的

##### (i) Non-recurrent Subventions

非經常補助金

The non-recurrent subventions are one-off funds approved by the Government earmarked for capital expenditure purposes relating to building projects, capital projects and capital items. 非經常補助金是政府一次性的撥款，該補助金用作樓宇工程、建設工程及建設項目的資本支出。

##### (ii) Projects Funded by Government Agencies

政府機構資助項目

In addition to the Government subventions, specific Government grants have been obtained to support the development of specific education projects. 除了政府補助金外，特定用途的政府撥款亦取得用作支援特定教育項目之發展。

##### (iii) Projects Funded by Reserves

儲備金資助項目

Projects funded by reserves are projects financed by the Council's Reserves, which are savings from the recurrent subventions (Note 10). 儲備金資助項目是由本局的儲備金資助的，該儲備金是經常性補助金的累積餘額(附註10)。

##### (iv) Self-financing Activities Fund

自負盈虧項目

Self-financing activities fund represents accumulated surpluses generated from the self-financed programmes and activities. 自負盈虧項目的結餘是在該計劃及活動中所累積的盈餘。

##### (v) Donations

捐款

Donations fund is used for the purposes specified by the donors. 捐贈的資金是根據捐贈者所定下的用途來使用的。

##### (vi) Other Specific Funds

其他特定用途資金

Other specific funds are subsidies obtained from organisations other than Government bodies designated for specific purposes. 其他特定用途資金是由非政府部門的組織所資助的，該筆資金將用於其指定目的。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 11. SPECIFIC AND OTHER FUNDS (Cont'd)

特定用途及其他資金(續)

#### (c) Capital Management

資本管理

The Group is a not-for-profit organisation aiming to provide vocational education and training in the region. The Group defines capital as including reserves and specific and other funds. These funds, including inter-fund transfers, are managed in accordance with the Group's financial management policies and procedures and the relevant funding conditions, where applicable. The Group's primary objectives when managing capital is to safeguard the Group's ability to continue as a going concern and to maintain a strong financial base to support the development of the Group. 本機構是非牟利機構，旨在提供區內的專業教育培訓。本機構的資本包括儲備金及特定用途及其他資金。這些資金包括內部資金轉撥，是根據本機構的財政管理政策、程序或／及相關資金的附帶條件(如適用)來管理的。本機構在管理資本時，主要目標為確保本機構擁有持續的經營能力，及維持堅固的財政基礎以支持本機構的發展。

There has been no change in the Group's capital management practices as compared to prior year. The Group is not subject to any externally imposed capital requirement. 與上年度比較，本機構並沒有改變資本管理的做法。本機構無需遵守任何外在的資本規定。

#### 12. FIXED ASSETS

固定資產

		Consolidated 綜合					
		Buildings 樓宇 HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
<b>Cost</b>	<b>成本</b>						
At 1 April 2010	2010年4月1日	1,361,484	163,553	608,951	159,612	244,844	2,538,444
Additions	增置	174,957	48,226	193,918	34,303	21,059	472,463
Transfer to Buildings/Improvement Works/Furniture & Equipment upon Completion of Projects	將已完成的項目轉撥至樓宇/ 改善工程/傢具及設備	65,334	(147,610)	80,602	1,674	-	-
Disposals	出售	-	-	(9,172)	(1,772)	(4,057)	(15,001)
At 31 March 2011	2011年3月31日	1,601,775	64,169	874,299	193,817	261,846	2,995,906
<b>Accumulated Depreciation</b>	<b>累計折舊</b>						
At 1 April 2010	2010年4月1日	28,560	-	243,711	64,394	154,497	491,162
Charge for the Year	本年度折舊	33,618	-	140,035	28,543	45,140	247,336
Written Back on Disposals	出售後回撥	-	-	(7,042)	(1,282)	(3,954)	(12,278)
At 31 March 2011	2011年3月31日	62,178	-	376,704	91,655	195,683	726,220
<b>Net Book Value</b>	<b>賬面淨值</b>						
At 31 March 2011	2011年3月31日	1,539,597	64,169	497,595	102,162	66,163	2,269,686

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 12. FIXED ASSETS (Cont'd)

固定資產(續)

		Consolidated 綜合					
		Buildings 樓宇 HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
<b>Cost</b>	<b>成本</b>						
At 1 April 2011	2011年4月1日	1,601,775	64,169	874,299	193,817	261,846	2,995,906
Additions	增置	62,784	36,194	159,239	52,353	27,936	338,506
Transfer to Buildings upon Completion of Projects	將已完成的項目轉撥至樓宇	64,169	(64,169)	-	-	-	-
Disposals	出售	-	-	-	(1,132)	(8,399)	(9,531)
At 31 March 2012	2012年3月31日	1,728,728	36,194	1,033,538	245,038	281,383	3,324,881
<b>Accumulated Depreciation</b>	<b>累計折舊</b>						
At 1 April 2011	2011年4月1日	62,178	-	376,704	91,655	195,683	726,220
Charge for the Year	本年度折舊	38,716	-	153,616	32,511	37,687	262,530
Written Back on Disposals	出售後回撥	-	-	-	(981)	(8,373)	(9,354)
At 31 March 2012	2012年3月31日	100,894	-	530,320	123,185	224,997	979,396
<b>Net Book Value</b>	<b>賬面淨值</b>						
At 31 March 2012	2012年3月31日	1,627,834	36,194	503,218	121,853	56,386	2,345,485

		The Council 職訓局						
		Investment Properties 投資物業 HK\$'000	Buildings 樓宇 HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
<b>Cost</b>	<b>成本</b>							
At 1 April 2010	2010年4月1日	207,242	1,154,242	163,553	608,852	153,747	230,764	2,518,400
Additions	增置	-	174,957	48,226	192,338	33,584	20,077	469,182
Transfer to Buildings/Improvement Works/Furniture & Equipment upon Completion of Projects	將已完成的項目轉撥至樓宇/ 改善工程/傢具及設備	-	65,334	(147,610)	80,602	1,674	-	-
Disposals	出售	-	-	-	(9,172)	(1,731)	(3,352)	(14,255)
At 31 March 2011	2011年3月31日	207,242	1,394,533	64,169	872,620	187,274	247,489	2,973,327
<b>Accumulated Depreciation</b>	<b>累計折舊</b>							
At 1 April 2010	2010年4月1日	24,510	4,050	-	243,612	59,254	143,877	475,303
Charge for the Year	本年度折舊	4,906	28,712	-	139,985	28,123	43,572	245,298
Written Back on Disposals	出售後回撥	-	-	-	(7,042)	(1,241)	(3,271)	(11,554)
At 31 March 2011	2011年3月31日	29,416	32,762	-	376,555	86,136	184,178	709,047
<b>Net Book Value</b>	<b>賬面淨值</b>							
At 31 March 2011	2011年3月31日	177,826	1,361,771	64,169	496,065	101,138	63,311	2,264,280

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 12. FIXED ASSETS (Cont'd)

固定資產(續)

		The Council 職訓局						
		Investment Properties 投資物業 HK\$'000	Buildings 樓宇 HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
<b>Cost</b>	<b>成本</b>							
At 1 April 2011	2011年4月1日	207,242	1,394,533	64,169	872,620	187,274	247,489	2,973,327
Additions	增置	-	62,784	36,194	159,537	49,482	25,748	333,745
Transfer to Buildings upon Completion of Projects	將已完成的項目轉撥至樓宇	-	64,169	(64,169)	-	-	-	-
Disposals	出售	-	-	-	-	(997)	(8,199)	(9,196)
At 31 March 2012	2012年3月31日	<u>207,242</u>	<u>1,521,486</u>	<u>36,194</u>	<u>1,032,157</u>	<u>235,759</u>	<u>265,038</u>	<u>3,297,876</u>
<b>Accumulated Depreciation</b>	<b>累計折舊</b>							
At 1 April 2011	2011年4月1日	29,416	32,762	-	376,555	86,136	184,178	709,047
Charge for the Year	本年度折舊	4,905	33,811	-	153,497	31,531	35,995	259,739
Written Back on Disposals	出售後回撥	-	-	-	-	(846)	(8,173)	(9,019)
At 31 March 2012	2012年3月31日	<u>34,321</u>	<u>66,573</u>	<u>-</u>	<u>530,052</u>	<u>116,821</u>	<u>212,000</u>	<u>959,767</u>
<b>Net Book Value</b>	<b>賬面淨值</b>							
At 31 March 2012	2012年3月31日	<u>172,921</u>	<u>1,454,913</u>	<u>36,194</u>	<u>502,105</u>	<u>118,938</u>	<u>53,038</u>	<u>2,338,109</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 12. FIXED ASSETS (Cont'd)

固定資產(續)

##### Interests in Leasehold Land

##### 租賃土地之權益

The Council holds interests in leasehold land and buildings associated with the following properties, the cost of which were financed by government subventions or other sources of fundings, and were fully written off in prior years. 職訓局擁有以下物業在租賃土地及樓宇的權益。其成本由政府補助金或其他資金來源所資助，並已於以往年度完全註銷。

- (i) Campuses completed prior to the setting up of the Council and taken over from the Government by the Council at nil value which include the five Institutes of Vocational Education (Morrison Hill, Kwai Chung, Kwun Tong, Haking Wong, and Lee Wai Lee<sup>#</sup>), Shine Skills Centre (Kwun Tong and Tuen Mun) and the Institute of Vocational Education – Haking Wong Seafront Complex. 政府免費給予職訓局及於職訓局成立前已落成的校舍包括：五間香港專業教育學院(簡稱專教院)－摩理臣山、葵涌、觀塘、黃克競和李惠利<sup>#</sup>、展亮技能發展中心(觀塘及屯門)及黃克競專教院海旁校舍。
- (ii) The VTC Tower, four Institutes of Vocational Education (Tsing Yi, Chai Wan, Tuen Mun and Sha Tin), VTC Kowloon Bay Complex, VTC Kwai Chung Complex, VTC Pokfulam Complex, Maritime Services Training Institute, Shine Skills Centre (Pokfulam), Student Dormitory in Pokfulam Complex, and the annexes of the Institutes of Vocational Education (Kwai Chung and Kwun Tong) which were constructed after the setting up of the Council and financed by government subvention. 職業訓練局大樓、四間專教院－青衣、柴灣、屯門和沙田、VTC九龍灣大樓、VTC葵涌大樓、VTC薄扶林大樓、海事訓練學院、展亮技能發展中心(薄扶林)、位於薄扶林綜合大樓的學生宿舍，及葵涌和觀塘專教院附翼均於職訓局成立後落成並由政府補助金資助。
- (iii) Haking Wong's Jockey Club Student Centre, Fok Ying Tung Hall of Residence, the staff quarters at Chai Wan, the premises at Billion Plaza, school building of VTC School for Higher and Professional Education (SHAPE), annex of Institutes of Vocational Education (Tuen Mun), and Hong Kong Jockey Club Emission Testing Centre which were financed by loan facilities, donations, and other funds. 黃克競賽馬會學生中心、霍英東樓、位於柴灣的職員宿舍、位於億京廣場的物業、才晉高等教育學院院舍、屯門專教院附翼及香港賽馬會排放測試及研究中心均由貸款、捐款及其他資金資助。

Most of the interests in leasehold land are restricted to own use by the Council. 大部份租賃土地的權益只供職訓局自用。

<sup>#</sup> The old campus located at Kowloon Tong will be surrendered to the Government upon Government notification. 位於九龍塘的舊校舍將會於收到政府通知後交回政府。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 13. INVESTMENTS IN SUBSIDIARIES

對附屬公司的投資

		The Council 職訓局	
		2012 HK\$	2011 HK\$
Unlisted shares, at cost	非上市股份，按成本	100	100

The particulars of the subsidiaries are as follows:  
附屬公司的詳情如下：

Name of Company 公司名稱	Place of Incorporation and Operation 註冊成立及經營地點	Particulars of Issued and Paid Up Capital 已發行及繳付股本詳情	Proportion of Ownership Interest 持有權益之比率		Principal Activity 主要活動
			Held by the Council 職訓局持有	Held by Subsidiary 附屬公司持有	
VTC School of Business and Information Systems 職業訓練局工商資訊學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	100%	-	Provision of vocational education and training 提供職業進修及訓練服務
Yeo Chei Man Senior Secondary School School Management Committee Limited 邱子文高中學校校董會有限公司	Hong Kong 香港	Limited by Guarantee 擔保有限公司	100%	-	Provision of education at senior secondary level 提供高中程度教育服務
Technological and Higher Education Institute of Hong Kong 香港高等科技教育學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	100%	-	Provision of career-oriented degree programmes 提供以專業為本的學士學位課程
VTC Enterprises Limited 職業訓練局企業有限公司	Hong Kong 香港	100 shares of HK\$1 each 每股面值港幣1元之股份100股	100%	-	Investment holding 投資控股
* VTC Youth Training Company Limited 職訓局青少年培訓有限公司	Hong Kong 香港	100 shares of HK\$1 each 每股面值港幣1元之股份100股	-	100%	Provision of vocational training and development services 提供職業訓練及發展服務
VTC Training Company Limited 職業培訓有限公司	Hong Kong 香港	100 shares of HK\$1 each 每股面值港幣1元之股份100股	-	100%	Provision of vocational education, professional training and development services 提供職業進修、專業訓練及發展服務
* Apparel Product Design and Development Centre Limited 服裝產品設計及發展中心有限公司	Hong Kong 香港	100 shares of HK\$1 each 每股面值港幣1元之股份100股	-	100%	Provision of fashion design and related products and services to the apparel industry 提供服裝設計及有關產品和服務予成衣工業
VTC School for Higher and Professional Education (SHAPE) 才普高等教育學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	-	100%	Provision of continuing education and training 提供持續進修及訓練服務
Interact Learning 互動學習	Hong Kong 香港	Limited by Guarantee 擔保有限公司	-	100%	Provision of continuing education and training 提供持續進修及訓練服務

\* VTC Youth Training Company Limited was deregistered on 3 June 2011. Apparel Product Design and Development Centre Limited is in the process of deregistration as at 31 March 2012.  
職訓局青少年培訓有限公司已於2011年6月3日撤銷註冊。服裝產品設計及發展中心有限公司正於2012年3月31日進行撤銷註冊之程序。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 14. LOAN TO A SUBSIDIARY

對附屬公司貸款

The Council has granted a revolving credit facility amounting to HK\$6 million to VTC Enterprises Limited. Such facility is unsecured, bears interest and is repayable no later than 15 July 2013. As at 31 March 2012 and 2011, the line of credit was not utilised.

職訓局借予職業訓練局企業有限公司的周轉性備用貸款總額為港幣600萬元。該貸款並無抵押，附有利息，款項須於2013年7月15日還清。於2012年3月31日及2011年3月31日，貸款額並沒有被使用。

#### 15. EMPLOYEE RETIREMENT BENEFITS ASSETS

僱員退休福利資產

The Council makes contributions to a defined benefit retirement scheme that provide pension benefits for employees upon retirement.

職訓局須向一個為僱員而設的界定利益退休計劃作出供款。

#### (a) The amount recognised in the balance sheet are as follows:

在資產負債表中確認的數額如下：

		Consolidated and the Council 綜合及職訓局				
		2012 HK\$'000	2011 HK\$'000	2010 HK\$'000	2009 HK\$'000	2008 HK\$'000
Present Value of Funded Obligations	注入資金義務的現值	(903)	(1,409)	(1,291)	(1,473)	(1,158)
Fair Value of Scheme Assets	計劃資產的公允價值	9,994	10,637	10,578	10,729	10,473
Net Unrecognised Actuarial Gains	未確認的精算收益淨額	(1,384)	(2,039)	(2,686)	(3,300)	(4,191)
Employee Retirement Benefit Assets	僱員福利資產	7,707	7,189	6,601	5,956	5,124

#### (b) Scheme assets consist primarily of bank deposits.

計劃資產主要包括銀行定期存款。

#### (c) Movements in the present value of the defined benefit obligations:

界定利益義務之現值變動如下：

		Consolidated and the Council 綜合及職訓局	
		2012 HK\$'000	2011 HK\$'000
Balance as at 1 April	4月1日結餘	1,409	1,291
Benefits Paid by the Scheme	由計劃支付的福利	(734)	-
Current Service Cost	本年度服務成本	53	85
Interest Cost	利息成本	28	26
Actuarial Losses	精算虧損	147	7
Balance as at 31 March	3月31日結餘	903	1,409

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 15. EMPLOYEE RETIREMENT BENEFITS ASSETS (Cont'd)

僱員退休福利資產(續)

##### (d) Movements of the fair value of the scheme assets:

計劃資產之公平值變動如下：

		Consolidated and the Council 綜合及職訓局	
		2012 HK\$'000	2011 HK\$'000
Balance as at 1 April	4月1日結餘	10,637	10,578
Benefits Paid by the Scheme Assets	由計劃資產支付的福利	(734)	-
Actuarial Expected Return on Scheme Assets	計劃資產的精算預期回報	213	212
Actuarial Losses	精算虧損	(122)	(153)
Balance as at 31 March	3月31日結餘	9,994	10,637

##### (e) Income recognised in the Statement of Comprehensive Income is as follows:

在全面收益表中確認的收入如下：

		Consolidated and the Council 綜合及職訓局	
		2012 HK\$'000	2011 HK\$'000
Current Service Cost	本年度服務成本	53	85
Interest Cost	利息成本	28	26
Expected Return on Scheme Assets	計劃資產的預期回報	(213)	(212)
Gain on Settlements	結算的收益	(386)	(487)
Total Income	收入總額	(518)	(588)
Actual Gain on Scheme Assets	計劃資產的實際收益	91	59

The income is recognised under other income in the Statement of Comprehensive Income.  
收入於全面收益表的其他收入中確認。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 15. EMPLOYEE RETIREMENT BENEFITS ASSETS (Cont'd)

僱員退休福利資產(續)

##### (f) The principal actuarial assumptions used as at 31 March 2012 and 2011 (expressed as weighted average) are as follows:

於2012年3月31日及2011年3月31日使用的主要精算假設(以加權平均數表示)如下：

		2012	2011
Discount Rate	折現率	2 % p.a.	2% p.a.
Long Term Average Expected Return on Scheme Assets	計劃資產的長期平均預期回報率	2 % p.a.	2% p.a.
Long Term Salary Increase Rates 2012/2011	未來薪金升幅 2012/2011年	2 % p.a.	2 % p.a.
for 2013/2012 and thereafter	2013/2012年及以後	2 % p.a.	2 % p.a.
Average Future Working Lifetime of Scheme Members	計劃成員的預期平均工作年期	2 years	3 years

#### 16. LOANS TO STAFF

員工貸款

In conjunction with Hang Seng Bank Limited (Bank), the Council launched in April 1996 a Staff Loan Scheme to provide financial assistance to members of the Council's Provident Fund Scheme, part of which has subsequently been restructured by setting up a new scheme called Vocational Training Council Provident Fund Scheme (1999) (collectively known as the Schemes). An unsecured loan facility up to HK\$30 million has been arranged with the Bank for on-lending to qualified staff members. The loans to staff are repayable in accordance with repayment schedules of which HK\$1,858,000 (2011: HK\$2,833,000) is repayable within 1 year.

職訓局與恒生銀行有限公司(簡稱銀行)合作，於1996年4月為職訓局公積金計劃(已局部重組，另行成立了職業訓練局公積金計劃(一九九九)，統稱公積金計劃)的成員提供員工貸款計劃，提供財政援助。銀行會提供最高可達港幣3,000萬元的無抵押貸款，由職訓局再轉借予合資格員工。該員工貸款須按期清還，而其中港幣185.8萬元(2011年為港幣283.3萬元)將於一年內清還。

The loan granted to each staff member is limited to 60% of the individual's provident fund benefit entitlement at the time of application. In case of default on repayment, the Council can exercise its right to request the Trustees of the Schemes to retain an amount equivalent to such indebtedness out of any benefits payable to the individual under the Schemes.

每名員工可獲的貸款額，不能超過提出申請時可享有公積金數額的60%。若員工未能依期還款，職訓局有權要求公積金計劃的受託人，從有關員工在公積金計劃應得的福利中，扣除與貸款相同的數額。



## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 17. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHERS

應收賬項、預付款項及其他

##### (a) Accounts receivable, prepayments and others

應收賬項、預付款項及其他

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Accounts Receivables (Note 17(b))	應收賬項(附註17(b))	3,240	5,438
Other Receivables	其他應收賬項	30,907	14,474
Prepayments	預付款項	24,630	22,937
Utilities and Other Deposits	水電及其他按金	1,739	23
		<b>60,516</b>	<b>42,872</b>

		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Accounts Receivables (Note 17(b))	應收賬項(附註17(b))	2,390	4,278
Other Receivables	其他應收賬項	29,750	14,170
Prepayments	預付款項	14,801	13,420
Utilities and Other Deposits	水電及其他按金	1,714	-
		<b>48,655</b>	<b>31,868</b>

##### (b) Ageing analysis of accounts receivables

應收賬款之賬齡分析

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Neither Past Due nor Impaired	沒有過期和減值	1,205	2,201
Less than 1 Month Past Due	過期少於一個月	941	1,299
More than 1 Month Past Due	過期多於一個月	1,094	1,938
		<b>3,240</b>	<b>5,438</b>

		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Neither Past Due nor Impaired	沒有過期和減值	1,013	1,971
Less than 1 Month Past Due	過期少於一個月	776	1,296
More than 1 Month Past Due	過期多於一個月	601	1,011
		<b>2,390</b>	<b>4,278</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 17. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHERS (Cont'd)

應收賬項、預付款項及其他(續)

Receivables that were neither past due nor impaired relate to a wide range of individuals for whom there was no recent history of default.

沒有過期和減值的應收款項是與一群沒有近期拖欠歷史的個別人士有關。

Receivables that were past due but not impaired relate to a number of independent individuals and organisations that have a good track record with the Group and the Council. Based on past experience, management believes that no impairment allowance is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable. The Group and the Council does not hold any collateral over these balances.

已過期但沒有減值的應收款項是與一群與本機構及職訓局有良好紀錄的獨立個別人士和組織有關的。根據過往經驗，管理層認為沒有減值準備的需要。因為信貸質素沒有重大改變，管理層認為款項可以全數收回。本機構及職訓局沒有就款項收取任何抵押品。

Account receivables, other receivables, prepayments, utilities and other deposits are expected to be recovered or recognised as expenses within one year.

應收賬項、其他應收賬項、預付款項、水電及其他按金預期將會在一年內收回或確認為支出。

#### 18. CASH AND CASH EQUIVALENTS

現金及現金等價物

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Deposits with Banks with Maturity less than Three Months	到期日少於三個月的銀行定期存款	1,127,000	1,788,000
Cash at Bank and in Hand	銀行存款及現金	120,541	9,283
		<b>1,247,541</b>	<b>1,797,283</b>

Cash and Cash Equivalents in the Consolidated Cash Flow Statement

綜合現金流量表所示的現金及現金等價物

		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Deposits with Banks with Maturity less than Three Months	到期日少於三個月的銀行定期存款	1,127,000	1,788,000
Cash at Bank and in Hand	銀行存款及現金	91,193	8,462
		<b>1,218,193</b>	<b>1,796,462</b>

Cash and Cash Equivalents

現金及現金等價物

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 19. ACCOUNTS PAYABLE, ACCRUALS AND OTHERS, AND PROVISION FOR EMPLOYEE BENEFITS

應付賬項、應計支出、其他及僱員福利準備

##### (a) Accounts Payable, Accruals and Others

應付賬項、應計支出及其他

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Accounts Payable	應付賬項	143,737	121,471
Accruals	應計支出	290,361	271,713
Deposits and Retentions Withheld	按金及保固金	30,078	31,791
Receipts in Advance	預收款項	502,098	566,314
Subventions Repayable to Government (Note 19(b))	應歸還政府的補助金 (附註 19(b))	6,981	7,792
		<b>973,255</b>	<b>999,081</b>
		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Accounts Payable	應付賬項	126,939	96,515
Accruals	應計支出	277,509	269,058
Deposits and Retentions Withheld	按金及保固金	29,964	31,453
Receipts in Advance	預收款項	248,268	277,429
Amounts Due to Subsidiaries	應付附屬公司款項	564,302	607,638
Subventions Repayable to Government (Note 19(b))	應歸還政府的補助金 (附註 19(b))	6,981	7,792
		<b>1,253,963</b>	<b>1,289,885</b>

Accounts payable, accruals and others are expected to be settled within one year. The contractual undiscounted value of accounts payable, accruals and others as at 31 March 2012 and 2011 was the same as the carrying value. 應付賬項、應計支出及其他預期將於一年內支付。於2012年3月31日及2011年3月31日，應付賬項、應計支出及其他之賬面值與契約規定之未折現值相同。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 19. ACCOUNTS PAYABLE, ACCRUALS AND OTHERS, AND PROVISION FOR EMPLOYEE BENEFITS (Cont'd)

應付賬項、應計支出、其他及僱員福利準備(續)

##### (b) Subventions Repayable to the Government

應歸還政府的補助金

		Consolidated and the Council 綜合及職訓局	
		2012 HK\$'000	2011 HK\$'000
Balance as at 1 April	4月1日結餘	7,792	7,012
Less: Amount Refunded to Government during the Year	減：本年度已歸還政府 的數額	(7,792)	(7,012)
		-	-
Subventions Refundable to Labour and Welfare Bureau	應歸還勞工及福利局 的補助金	6,397	6,857
- Recurrent Subventions	- 經常補助金	584	935
- Capital Accounts	- 建設賬目	6,981	7,792
		<b>6,981</b>	<b>7,792</b>
Balance as at 31 March	3月31日結餘	<b>6,981</b>	<b>7,792</b>

##### (c) Provision for Employee Benefits

僱員福利準備

Provision for employee benefits relate to various allowances and benefits, mainly unutilised annual leave, payable to employees. 僱員福利準備指不同類型的津貼及福利，主要包括未用之年假及應付僱員之款項。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 20. LOANS 貸款

		Consolidated and the Council 綜合及職訓局			
		2012		2011	
		Bank Loan for On-lending to Staff (Note a) 轉貸予員工 的銀行貸款 (註一) HK\$'000	Loan from the Government (Note b) 政府貸款 (註二) HK\$'000	Total 總額 HK\$'000	Total 總額 HK\$'000
Balance as at 1 April	4月1日結餘	6,442	99,187	105,629	128,391
Add: Amortisation of Deferred Interest Expense for the Year	加：本年度攤銷之遞延利息支出	-	3,627	3,627	4,723
Unamortized Deferred Interest Expenses	未攤銷之遞延利息支出	-	3,746	3,746	-
Loans Drawn Down During the Year	年內借入的貸款	880	-	880	3,660
		7,322	106,560	113,882	136,774
Less: Loans Repaid During the Year	減：年內償還的貸款	(3,492)	(106,560)	(110,052)	(31,145)
<b>Balance as at 31 March</b>	<b>3月31日結餘</b>	<b>3,830</b>	<b>-</b>	<b>3,830</b>	<b>105,629</b>
<b>Represented by:</b>	<b>上述款項分屬：</b>				
<b>Loans Payable Within One Year</b>	<b>一年內應償還的貸款</b>				
Nominal Value	面值	3,830	-	3,830	33,082
Deferred Interest Expense	遞延利息支出	-	-	-	(3,627)
		3,830	-	3,830	29,455
<b>Loans Payable After One Year</b>	<b>一年後應償還的貸款</b>				
Nominal Value	面值	-	-	-	79,920
Deferred Interest Expense	遞延利息支出	-	-	-	(3,746)
		-	-	-	76,174
<b>Total Balance</b>	<b>總結餘</b>	<b>3,830</b>	<b>-</b>	<b>3,830</b>	<b>105,629</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 20. LOANS (Cont'd) 貸款(續)

Note a: The loan relates to a revolving credit facility for on-lending to staff and is unsecured and bears interest at 3% per annum (2011: 3% per annum). The interest expenses incurred are fully borne by the staff. The loan is repayable on 28 February 2013 and renewable annually subject to Hang Seng Bank's consent. The amount of the facility is HK\$30 million (2011: HK\$30 million). The contractual undiscounted value of the loan as at 31 March 2012 was HK\$3.8million (2011: HK\$6.5 million).

註一：轉貸予員工的周轉性貸款額屬無抵押貸款，款項的年利率為3%（2011年為3%）。所有利息支出均由貸款員工承擔。貸款須於2013年2月28日清還，並可在恒生銀行同意下逐年續期。備用貸款總額為港幣3,000萬元（2011年為港幣3,000萬元）。於2012年3月31日的契約規定之未折現值為港幣380萬元（2011年為港幣650萬元）。

Note b: Loan from the Government (the Loan) is an interest-free loan under the Providers' Loan Scheme, for the construction of a permanent campus for School of Business and Information Systems (SBI) at Tsing Yi. The Loan is secured by a fixed charge on all the future income from the SBI operation and a floating charge over all the Council's other undertakings, properties, assets and rights other than real property. The Loan was fully repaid in March 2012.

註二：為興建工商資訊學院位於青衣校舍側的永久校舍，職訓局透過專上教育機構資助計劃向政府借取免息貸款（簡稱此貸款），並分別以工商資訊學院所有未來的經營收入及職訓局的其他業務、財產、資產及權益（房地產除外）作固定及浮動債務抵押。此貸款已於2012年3月全部清還。

The interest expense represented the amortisation of the difference between the carrying value and the redemption value of the interest-free loan using effective interest method at discount rate of 5%.  
利息支出指按5%折現率的實際利率法攤銷之免息貸款的賬面值與贖回價之差額。

#### 21. DEFERRED INCOME 遞延收益

		Consolidated 綜合				
		2012		2011		
		Government Subventions 政府補助金 HK\$'000	Grants from Government Agencies 政府機構撥款 HK\$'000	Deferred Income on Loan from Government 政府貸款之遞延收益 HK\$'000	Total 總額 HK\$'000	Total 總額 HK\$'000
Balance as at 1 April	4月1日結餘	1,493,791	54,832	7,373	1,555,996	1,453,198
Subventions Received/Receivable	已收/應收資助	2,363,567	119,544	-	2,483,111	2,357,291
Recognised as Income in the Year	本年內確認的收入	(2,270,361)	(152,787)	(3,627)	(2,426,775)	(2,254,493)
Unamortised Deferred Income	未攤銷之遞延收益	-	-	(3,746)	(3,746)	-
<b>Balance as at 31 March</b>	<b>3月31日結餘</b>	<b>1,586,997</b>	<b>21,589</b>	<b>-</b>	<b>1,608,586</b>	<b>1,555,996</b>
<b>To Be Recognised as Income</b>	<b>將確認為收益</b>					
<b>Within One Year</b>	<b>一年內</b>	<b>226,456</b>	<b>21,554</b>	<b>-</b>	<b>248,010</b>	<b>215,011</b>
<b>After One Year</b>	<b>一年後</b>	<b>1,360,541</b>	<b>35</b>	<b>-</b>	<b>1,360,576</b>	<b>1,340,985</b>
		<b>1,586,997</b>	<b>21,589</b>	<b>-</b>	<b>1,608,586</b>	<b>1,555,996</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 21. DEFERRED INCOME (Con't)

遞延收益(續)

		The Council 職訓局				
		2012			2011	
		Grants from Government Agencies 政府機構 撥款	Deferred Income on Loan from Government 政府貸款之 遞延收益	Total 總額		Total 總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Balance as at 1 April	4月1日結餘	1,493,791	54,781	7,373	1,555,945	1,453,060
Subventions Received/Receivable	已收/應收資助	2,336,188	118,928	-	2,455,116	2,327,585
Recognised as Income in the Year	本年內確認的收入	(2,242,982)	(152,688)	(3,627)	(2,399,297)	(2,224,700)
Unamortised Deferred Income	未攤銷之遞延收益	-	-	(3,746)	(3,746)	-
Balance as at 31 March	3月31日結餘	1,586,997	21,021	-	1,608,018	1,555,945

		The Council 職訓局				
		2012			2011	
To Be Recognised as Income	將確認為收益					
Within One Year	一年內	226,456	20,986	-	247,442	214,960
After One Year	一年後	1,360,541	35	-	1,360,576	1,340,985
		1,586,997	21,021	-	1,608,018	1,555,945

Note: Government subventions earmarked for specific purposes are initially recorded as deferred income which is subsequently recognised as revenue to the extent of the related expenditure or depreciation expenses charged to related assets incurred (see Note 2(m)(i)).  
特定用途的政府補助金初始會被列入為遞延收益，其後以有關開支或有關資產的折舊支出金額為限確認為收入(請參閱附註2(m)(i))。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 22. FINANCIAL RISK MANAGEMENT AND FAIR VALUES

金融風險管理及公允價值

Exposure to credit, liquidity and interest rate risks arises in the normal course of the Group's operations. The Group manages and minimises these financial risks through its financial risk management policies and practices described below.  
本機構於日常營運過程中涉及信貸、流動資金及利率風險。透過下列之財務風險管理政策及常規，該等風險得以管理及減少。

##### (a) Credit Risk

信貸風險

Credit risk refers to the risk that a counterparty will be unable to pay amounts in full when due. The Group's credit risk is primarily attributable to bank deposits and balances, tuition fees and training charges receivable from individual students or sponsoring organisations. Tuition fees and training charges receivable generally fall due within 30 days from the date of billing. The Group limits its exposure to credit risk by monitoring these risks on an ongoing basis. Normally, the Group does not obtain collateral from customers. As at 31 March 2012, all bank deposits and balances were held in authorised institutions in Hong Kong.

信貸風險是指合作伙伴未能全數清還到期款項。本機構之信貸風險主要來自銀行存款，學生所繳交或資助機構所繳付的學費及課程費用。學費及課程費用的到期日一般為賬單發出日後30天。本機構會持續監控所承擔的信貸風險。本機構一般不會要求客戶提供抵押品。於2012年3月31日，所有銀行存款都是存放於香港之認可機構內。

As at the balance sheet date, the maximum exposure to credit risk of the Group is represented by the carrying amount of each financial asset in the balance sheet.

於資產負債表結算日，本機構所面對的信貸風險之最高金額為資產負債表上所列的各項財務資產的賬面值。

##### (b) Liquidity Risk

流動資金風險

Liquidity risk refers to the risk that funds are not be available to meet liabilities as they fall due. The Group's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserve of cash to meet its liquidity requirements in the short and longer term. The Group invests surplus cash in bank deposits not exceeding an average horizon of three years.

流動資金風險是指沒有足夠資金來應付到期的負債。本機構的政策為定期監控現時及預期之流動資金需求，以確保維持足夠現金儲備，用以應付短期及長期流動資金需求。本機構只把剩餘的資金存放於銀行作平均不多於三年的定期存款。

The remaining contractual maturities of the financial liabilities at the balance sheet date of the Group and the Council are disclosed in Notes 19 and 20. The contractual maturities are calculated based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the balance sheet date) and the earliest date the Group and the Council are required to pay.

本機構及職訓局的資產負債表中的財務負債之契約規定的餘下到期日，已於附註19和20中披露。契約規定的餘下到期日是根據契約規定未折現之現金流(包括以契約規定之利率或資產負債表當日的利率如浮動息率所計算之利息支出)，以及本機構和職訓局的最早還款日來計算的。

##### (c) Interest Rate Risk

利率風險

The Group's interest rate risk arises primarily from its borrowing activities and interest income earned from bank deposits. The Group considers that it is not exposed to any significant interest rate risk arising from its borrowings or bank deposits as at 31 March 2012. The bank loan obtained was for on-lending to staff who repaid the same interest to the Council while the government loan was an interest-free loan.

本機構的利率風險主要來自借貸活動和銀行存款所賺取的利息收入。本機構認為並沒有為於2012年3月31日的借貸或銀行存款而承擔重大的利率風險。銀行貸款是以本局所承擔的年利率轉借予員工。而政府所提供的貸款乃是免息貸款。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 22. FINANCIAL RISK MANAGEMENT AND FAIR VALUES (Con't)

金融風險管理及公允價值(續)

##### (d) Fair Values

公允價值

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2012 and 2011.

所有金融工具於2012年3月31日及2011年3月31日的賬面值與其公允價值並無重大差異。

#### 23. RELATED PARTY TRANSACTIONS

##### 關連方交易

Due to the nature of the Group's operations and the composition of the Council members of the Vocational Training Council (being drawn from private and public operations), it is inevitable that transactions may take place with organisations in which a Council member may have an interest. All transactions involving organisations in which a Council member or senior management of the Group may have an interest are conducted at an arm's length basis and in accordance with the Group's financial regulations and normal procurement procedures. Donations received from Council members, senior management or companies controlled or significantly influenced by them had been approved and reported in accordance with the Group's financial regulations.

由於本機構的營運模式，及職訓局的理事會成員的組成(從私營及公營機構提選)，本機構無可避免與理事會成員有利益關係的機構進行交易。所有涉及理事會成員及管理高層的交易均根據公平原則及職訓局財務規則及正常的採購程序進行。從理事會成員、管理高層及受其控制或重要影響的公司所收取的捐款乃根據職訓局財務規則批核及報告。

Remuneration for key management personnel is as follows:

主要管理層成員的酬金詳情如下：

		Consolidated 綜合	
		2012 HK\$'000	2011 HK\$'000
Short-term Employee Benefits	短期僱員福利	35,778	25,315
		The Council 職訓局	
		2012 HK\$'000	2011 HK\$'000
Short-term Employee Benefits	短期僱員福利	31,282	24,986

The above remuneration is included in "staff expenses" (see Note 7). The Group's contributions to retirement schemes are also set out in Note 7.

上述酬金已計入員工開支內(請參閱附註7)。本機構之退休計劃供款亦列載於附註7。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 24. COMMITMENTS

承擔

(a) Capital commitments outstanding at 31 March 2012 and 2011 not provided for in the financial statements were as follows:

於2012年3月31日及2011年3月31日未於財務報表撥備之資本承擔如下：

		Consolidated and the Council 綜合及職訓局	
		2012 HK\$'000	2011 HK\$'000
Contracted for	已訂約	6,626	17,885
Authorised but not Contracted for	已授權但並未訂約	342,267	226,850
Total	總計	348,893	244,735

(b) As at 31 March 2012 and 2011, the total future minimum lease payments under an operating lease in respect of property payable in each of the periods, were as follows:

於2012年3月31日及2011年3月31日，根據物業經營租賃在日後應付的最低租賃付款額總數如下：

		Consolidated and the Council 綜合及職訓局	
		2012 HK\$'000	2011 HK\$'000
Within 1 Year	一年內	8,414	8,047
After 1 Year but Within 5 Years	一年後但不多於5年	17,683	2,014
		26,097	10,061

The Group leases a number of properties under operating lease. The leases typically run for an initial period of two to three years, with an option to renew the leases when all terms are negotiated. None of the leases includes contingent rentals.

本機構以經營租賃租用一些物業。一般租賃期於開始時為二至三年，當所有條款被商議後，可選擇繼續租用該物業。所有租賃不包括或有租金。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

### 25. COMPARATIVE FIGURES

#### 比對數字

During the year, certain comparative figures have been adjusted to conform to current year's presentation. 年內，若干比對數字已經調整，以符合本年度的賬項編排。

### 26. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2012

#### 截至2012年3月31日止年度已公佈但尚未生效的經修訂及新增準則及詮釋可能構成的影響

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2012 and which have not been adopted in these financial statements.

截至本財務報表刊發日，香港會計師公會已公佈數項經修訂、新增準則及詮釋，但於截至2012年3月31日止之年度尚未生效，故並未於本財務報表中採用。

The Group is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Group's results of operations and financial position.

本機構現正就這些經修訂、新增準則及詮釋對初次應用之期間的影響作出評估。迄今得出的結論為採用這些準則，未對本機構的營運業績及財務狀況產生重大影響。

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL PROVIDENT FUND SCHEME (1999) (THE SCHEME) 致職業訓練局公積金計劃(一九九九)(簡稱計劃)受託人的獨立核數師報告

We have audited the financial statements of the Scheme set out on page 59 to page 70, which comprise the statement of net assets available for benefits as at 31 March 2012, and the statement of changes in net assets available for benefits and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Trustees' Responsibility for the Financial Statements

The trustees of the Scheme are responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

It is our responsibility to form an independent opinion based on our audit, on those financial statements and to report our opinion solely to you, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of financial statements.

本核數師(以下簡稱我們)已審計列載於第59頁至第70頁計劃的財務報表，包括於2012年3月31日可供福利付款的淨資產報表，以及截至該日止年度內可供福利付款的淨資產變動報表和現金流量表以及主要會計政策概要及其他附註解釋資料。

### 受託人就財務報表須承擔的責任

計劃受託人須負責根據香港會計師公會頒佈的《香港財務報告準則》編製財務報表，以令財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見，並僅向受託人報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》，並參照《實務說明》第860.1號「退休計劃的審計」進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存在任何重大錯誤陳述。

審計涉及執程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險。在評估該等風險時，核數師考慮與受託人編製財務報表以作出真實而公平的反映相關的內部控制，以設計適當的審計程序，但目的並非為對受託人的內部控制的有效性發表意見。審計亦包括評價受託人所採用會計政策的合適性及作出會計估計的合理性，以及評價財務報表的整體列報方式。

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL PROVIDENT FUND SCHEME (1999) (THE SCHEME) 致職業訓練局公積金計劃(一九九九)(簡稱計劃)受託人的獨立核數師遵例報告

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements give a true and fair view of the disposition of the assets and liabilities of the Scheme as at 31 March 2012, and of its financial transactions and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
15 June 2012

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

### 意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映計劃於2012年3月31日的資產負債狀況及截至該日止年度的財務交易及現金流量。

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執業會計師  
香港中環  
遮打道10號  
太子大廈8樓  
2012年6月15日

We have audited the financial statements of the Scheme for the year ended 31 March 2012 in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), and have issued an unqualified auditors' report thereon dated 15 June 2012.

Pursuant to section 20 of the Hong Kong Occupational Retirement Schemes Ordinance (ORSO), we are required to report whether the Scheme complied with certain requirements of the ORSO.

### Respective Responsibilities of the Trustees and Auditors

The ORSO requires the trustees to ensure that:

- (a) proper accounts and records are kept as regards all assets, liabilities and financial transactions of the Scheme;
- (b) contributions are made in accordance with the terms of the Scheme;
- (c) the assets of the Scheme are not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (d) the requirements of section 27(2) of the ORSO are complied with.

It is our responsibility to report solely to you on the Scheme's compliance with the above requirements based on the results of the procedures performed by us and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### Basis of Conclusion

We conducted our engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 "Assurance engagements other than audits or reviews of historical financial information" and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the HKICPA. We have performed such procedures as we considered necessary for the purpose of reporting on the Scheme's compliance with the above requirements.

本核數師(以下簡稱我們)已根據香港會計師公會頒佈的《香港審計準則》，以及參照《實務說明》第860.1號「退休計劃的審計」，審計計劃截至2012年3月31日止年度的財務報表，並於2012年6月15日發出無保留意見的核數師報告。

按照香港《職業退休計劃條例》(簡稱條例)第20條的規定，我們需要就有關計劃有否遵照條例中若干規定作出報告。

### 受託人及核數師各自的責任

條例要求受託人確保：

- (甲) 計劃內的所有資產、負債及財務交易均備存妥善的帳目及記錄；
- (乙) 計劃已根據計劃所訂的條款繳納供款；
- (丙) 除條例第20(3)(b)(iii)條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (丁) 計劃均有遵守條例第27(2)條的規定。

我們的責任是根據我們所進程序的結果，對計劃有否遵守上述的條例規定，僅向受託人作出報告。我們概不就本報告之內容對任何其他人士負責或承擔法律責任。

### 結論的基礎

我們已按照香港會計師公會公佈的《香港審驗應聘服務準則3000號》「除審計或審閱歷史財務資料外的審驗工作」，以及參照《實務說明》第860.1號「退休計劃的審計」進行我們的工作。我們已進行我們認為所需的程序，以便就計劃有否遵守上述規定提交報告。

**STATEMENT OF NET ASSETS AVAILABLE  
FOR BENEFITS AS AT 31 MARCH 2012**  
2012年3月31日可供福利付款的淨資產報表

**Conclusion**

Based on the foregoing, in our opinion:

- (1) proper accounts and records have been kept during the year ended 31 March 2012 as regards all assets, liabilities and financial transactions of the Scheme;
- (2) contributions have been made in accordance with the terms of the Scheme during the year ended 31 March 2012;
- (3) at 31 March 2012 there was no shortfall between the Scheme's assets and the Scheme's aggregate vested liability;
- (4) at 31 March 2012 the assets of the Scheme were not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (5) at 31 May 2011, 30 November 2011 and 31 March 2012, the requirements of section 27(2) of the ORSO have been complied with.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
15 June 2012

**結論**

根據以上所述，我們認為：

- (1) 截至2012年3月31日止年度內，計劃的所有資產、負債及財務交易均備存妥善的帳目和記錄；
- (2) 截至2012年3月31日止年度內根據計劃所訂的條款繳納供款；
- (3) 截至2012年3月31日止，計劃的資產值並不低於其既有總負債；
- (4) 於2012年3月31日，除條例第20(3)(b)(iii)條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (5) 於2011年5月31日、2011年11月30日及2012年3月31日，計劃均有遵守條例第27(2)條的規定。

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2012年6月15日

	Note 附註	2012 HK\$'000	2011 HK\$'000
<b>INVESTMENT ASSETS</b>			
Investments Managed by Investment Managers	2(c) & 3	3,547,751	3,871,031
<b>CURRENT ASSETS</b>			
Accounts Receivable		6,141	-
Cash at Bank		20,080	18,321
		26,221	18,321
<b>CURRENT LIABILITIES</b>			
Accounts Payable		213	230
Benefits Payable	2(g)	13,922	14,191
		14,135	14,421
<b>NET CURRENT ASSETS</b>		12,086	3,900
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>		3,559,837	3,874,931
<b>Represented by:</b>			
<b>CAPITAL ACCOUNT</b>	5	3,559,837	3,874,931

Approved and authorised for issue  
by the Board of Trustees  
on 15 June 2012  
於2012年6月15日  
由信託委員會批核及授權發表

Mr. Cliff SUN Kai-lit, BBS, JP  
Chairman  
Board of Trustees  
孫啟烈先生，BBS, JP  
信託委員會主席

The notes on pages 62 to page 70 form an integral part of these financial statements.  
列載於第62頁至第70頁之附註為本財務報表之一部分。



**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED 31 MARCH 2012**

截至2012年3月31日止年度可供福利付款的淨資產變動報表

		Note 附註	2012 HK\$'000	2011 HK\$'000
<b>INVESTMENT RETURN</b>	投資回報	2(e)		
Interest Income	利息收入		1,614	733
Net Realised Gain on Investments	已變現的投資淨收益		121,378	69,312
Net Movement in Unrealised (Loss)/Gain on Investments	未變現的投資(虧損)/收益		(199,290)	274,666
			(76,298)	344,711
<b>INVESTMENT EXPENSES</b>	投資費用			
Investment Management Fees	投資管理費用		521	559
			521	559
<b>ADMINISTRATIVE EXPENSES</b>	行政費用			
Administrator's Fees	行政經理費用		993	1,068
Accountancy Fees	會計費用		121	121
Audit Fees	審核費用		41	40
Investment Consultancy Fees	投資顧問費用		108	108
Miscellaneous Expenses	雜項開支		28	25
			1,291	1,362
<b>NET (LOSS)/GAIN FOR THE YEAR</b>	年內(虧損)/收益淨額		(78,110)	342,790
<b>CONTRIBUTIONS</b>	供款	1(b)&2(f)		
Contributions from the Council	職業訓練局供款		155,012	155,700
Contributions from Members	成員供款		50,497	50,624
			205,509	206,324
<b>BENEFIT PAYMENTS</b>	福利支出	2(g)		
Benefits on Termination of Service	離職福利		19,281	14,940
Retirement Benefits	退休福利		416,993	113,896
Death Benefits	撫恤福利		6,219	452
			442,493	129,288
<b>FORFEITURES</b>	戶口結餘沒收額	2(h)	(161)	(48)
<b>FORFEITURES RE-INVESTED</b>	戶口結餘沒收再投資額	2(h)	161	48
<b>(DECREASE)/INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR</b>	本年可供福利付款的 淨資產(減少)/增加		(315,094)	419,826

The notes on pages 62 to page 70 form an integral part of these financial statements.  
列載於第62頁至第70頁之附註為本財務報表之一部分。

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2012**

截至2012年3月31日止年度的現金流量表

		Note 附註	2012 HK\$'000	2011 HK\$'000
<b>Operating Activities</b>	營運活動			
(Decrease)/Increase in Net Assets Available for Benefits	可供福利付款的淨資產(減少)/增加		(315,094)	419,826
Adjustments for:	調整項目:			
Interest Income	利息收入		(1,614)	(733)
Net Realised Gain on Investments	已變現的投資淨收益		(121,378)	(69,312)
Net Movement in Unrealised Loss/(Gain) on Investments	未變現的投資虧損/(收益)		199,290	(274,666)
Investment Management Fees	投資管理費用		521	559
<b>Operating Result Before Changes in Working Capital</b>	營運資金變更前之營運業績		(238,275)	75,674
(Increase)/Decrease in Accounts Receivable	應收賬款(增加)/減少		(6)	4,088
Decrease in Accounts Payable	應付賬項減少		(17)	(125)
(Decrease)/Increase in Benefits Payable	應付福利(減少)/增加		(269)	968
<b>Net Cash (Used in)/Generated from Operating Activities</b>	經營活動所(使用)/產生之現金淨額		(238,567)	80,605
<b>Investing Activities</b>	投資活動			
Interest Income Received from Scheme's Bank Account	計劃的銀行利息收入		1	-
Proceeds from Disposal of Investments	出售投資項目所得款項		574,466	262,886
Payments on Acquisition of Investments	購買投資項目之支出		(334,141)	(347,165)
<b>Net Cash Generated from/ (Used in) Investing Activities</b>	投資活動所產生/(使用)之現金淨額		240,326	(84,279)
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	現金及現金等價物淨增加/(減少)		1,759	(3,674)
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	年初現金及現金等價物	2(i)	18,321	21,995
<b>Cash and Cash Equivalents at the End of the Year</b>	年終現金及現金等價物	2(i)	20,080	18,321

The notes on pages 62 to page 70 form an integral part of these financial statements.  
列載於第62頁至第70頁之附註為本財務報表之一部分。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 1. STATUS OF THE SCHEME

##### 計劃狀況

##### (a) The Scheme

##### 計劃

The Vocational Training Council Provident Fund Scheme (1999) (the Scheme) was established on 1 March 1999 under a Trust Deed dated 12 February 1999 as a successor scheme to the Vocational Training Council Provident Fund Scheme. The Scheme is a defined contribution scheme with member choice. It has been registered under the Hong Kong Occupational Retirement Schemes Ordinance (ORSO) and exemption has been granted by the Mandatory Provident Fund Schemes Authority.

職業訓練局公積金計劃(一九九九)(簡稱計劃)是根據1999年2月12日的《信託契約》，於1999年3月1日成立，代替職業訓練局公積金計劃。本計劃屬界定供款，成員投資選擇計劃。計劃已根據香港《職業退休計劃條例》(簡稱條例)註冊為認可退休金計劃，並已獲強制性公積金計劃管理局豁免。

##### (b) Funding policy

##### 資金政策

Contributions are made in accordance with the Trust Deed. The Council contributed at 15% of the basic salaries for all scheme members other than the Minor Staff Members and 11.5% of the basic salaries for the Minor Staff Members. Members other than the Minor Staff Members contributed at 5% of their basic salaries while Minor Staff Members made no contributions.

計劃是根據信託契約供款。所有計劃成員(除初級僱員成員外)的局方供款為成員基本薪金的15%。初級僱員成員之局方供款為成員基本薪金的11.5%。除初級僱員成員無需供款外，所有成員均以其基本薪金的5%作供款。

#### 2. SIGNIFICANT ACCOUNTING POLICIES

##### 主要會計政策

##### (a) Statement of Compliance

##### 合規聲明

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong as applicable to retirement schemes and the requirement of ORSO. A summary of the significant accounting policies adopted by the Scheme is set out below.

本財務報表是按照香港會計師公會公佈所有適用的《香港財務報告準則》(包括所有適用之個別《香港財務報告準則》、《香港會計準則及詮釋》，適用於退休金計劃及條例的香港公認會計原則)的要求而編製。本計劃採用的主要會計政策概述如下。

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Scheme. However, none of these developments are relevant to the Scheme's financial statements.

香港會計師公會已公佈於本會計期間首次生效或可提前採用的某些新增及經修訂的《香港財務報告準則》。以上的準則均與本計劃的財務報表沒有相關。

The Scheme has not applied any new standard or interpretation that is not yet effective for the current accounting period (see Note 8).

本計劃未採用在本會計期間仍未生效的新準則或解釋(請參閱附註8)。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont't)

##### 主要會計政策(續)

##### (b) Basis of Preparation of the Financial Statements

##### 財務報表的編製基準

The measurement basis used in the preparation of the financial statements is the historical cost except investment assets are stated at fair values as explained in the accounting policies set out below. The net assets of the Scheme, as disclosed on the Statement of Net Assets Available for Benefits, are shown before the deduction of any obligations to pay retirement benefits in the future.

除投資資產是根據下列會計政策所述按公允價值列賬外，本財務報表是以歷史成本作為編製基礎。於「可供福利付款的淨資產報表」所披露計劃的資產淨值，為扣除日後支付退休福利任何債務前的數額。

The preparation of financial statements in conformity with HKFRSs requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

財務報表的編製符合《香港財務報告準則》，要求管理層作出會影響政策應用及資產、負債、收入與開支的報告數額的判斷、估計及假設的規定。估計及有關假設乃根據過往經驗及多個相信有關情況下屬合理的其他因素而作出，其結果成為對在其他來源並不顯而易見的資產與負債賬面值作出判決的基礎。實際結果可能有異於該等估計。

These estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision only affects that period, or in the period of the revision and future periods if the revision affects both current and future periods.

估計及相關假設會持續檢討。對會計估計進行修改時，若修改只影響該期間，則會在修改估計的期間內確認；若修改影響到當期及未來期間，則在修改及未來期間確認。

##### (c) Investments Managed by Investment Managers

##### 投資經理管理的投資項目

Investments held and managed by the investment managers at the year end date are included in the Statement of Net Assets Available for Benefits at fair value. Fair value of unit trusts are based on the latest bid prices quoted by the investment managers. Changes in fair value are recognised in the Statement of Changes in Net Assets Available for Benefits.

在該年度結束日時，由投資經理管理的投資項目，均以公允價值納入可供福利付款的淨資產報表內。單位信託基金的公允價值是按投資經理提供的最新買入價計算。公允價值變動在可供福利付款的淨資產變動報表內記賬。

##### (d) Foreign Currencies

##### 外幣

Foreign currency balances are translated into Hong Kong dollars at the rates of exchange ruling at the end of the year. Foreign currency transactions during the year are translated into Hong Kong dollars at the rates prevailing at the transaction dates. Differences arising from transactions in and translation of foreign currencies are dealt with in the Statement of Changes in Net Assets Available for Benefits.

外幣結餘是按結算日的適用匯率換算為港幣。年內的外幣交易則按交易日的適用匯率換算為港幣。外幣交易和換算所產生的差額均在可供福利付款變動報表內處理。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont't)

主要會計政策(續)

##### (e) Investment Income

投資收入

Interest on bank deposits is recognised on an accrual basis. Realised gains and losses on disposal of investments are calculated as the difference between the sale proceeds and the weighted average cost of the respective investments. Unrealised gains and losses are calculated as the difference between the original cost and the year end valuation of investments. Both realised and unrealised gains and losses on investments are dealt with in the Statement of Changes in Net Assets Available for Benefits as they arise.

銀行存款利息收入以應計基準計算。出售投資項目的已變現損益，以每次出售投資所得款項與加權平均成本的差額計算。而未變現的投資損益，則以投資成本與年終估價的差額計算。兩者所產生的損益均在可供福利付款的淨資產變動報表內處理。

##### (f) Contributions

供款

Contributions are accounted for on an accrual basis. 供款以應計基準計算。

##### (g) Benefit Payments

福利支出

Benefit payments represent all benefit claims determined by the Trustees to be valid in respect of the Scheme during the year in respect of members who have left the Scheme.

福利支出指在受託人確認後，該年內向退出計劃成員所應支付的福利總額。

##### (h) Forfeitures

戶口結餘沒收

The forfeitures of the account balances from leaving members are retained in the Reserve Account to meet the operating expenses of the Scheme. The Trustees shall distribute any balance remaining in the Reserve Account at the end of each financial year (after making an allowance for Scheme expenses at the discretion of the Trustees) amongst the members' employer accounts.

離職成員的戶口結餘沒收會保留在儲備戶口內，供營運開支用途。受託人於每個財政年度結束時，應酌情預留款項作計劃的開支，預留撥款後所剩餘的儲備戶口結存應分配於各成員的僱主賬戶內。

##### (i) Cash and Cash Equivalents

現金及現金等價物

Cash and cash equivalents comprise cash at bank. 現金及現金等價物包括銀行存款。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont't)

主要會計政策(續)

##### (j) Obligations to Pay Retirement Benefits in the Future

日後支付退休福利的責任

Details of the Scheme's obligations to pay retirement benefits in the future are set out in Note 6. No provision is made in the financial statements for these obligations except to the extent indicated under Note 2(g).

計劃須在日後支付退休福利的責任詳情，載於附註6。除附註2(g)所示外，並沒有就這些責任在財務報表中提撥準備。

The terms "aggregate vested liability" and "aggregate past service liability", as used in Note 6 have the same meaning as defined in Section 2(1) of ORSO. In accordance with that section, vested liabilities relate primarily to those benefits that would be payable if an employee had voluntarily resigned and thereby ceased to be employed on that day; whereas the past service liabilities of a defined contribution scheme represent the aggregate of contributions paid and payable by the relevant employer and the members, together with any declared investment return on those contributions at the end of the year. For the full definition of these terms, reference should be made to ORSO.

附註6所述「既有總負債」及「過去服務總負債」的定義，與條例第2(1)條所界定的相同。根據該條例，既有負債是指若僱員自願離職，不再受僱時，計劃於該日應支付予該名僱員的福利。界定供款計劃的過去服務負債則指相關僱主及成員的供款總額，連同在年終時與該筆供款相關的回報。有關上述兩個詞語的完整定義，可參閱條例。

##### (k) Related Parties

關連方

(i) A person, or a close member of that person's family, is related to the Scheme if that person: 若一位人士有以下情況，該人士或其家庭的近親成員是與計劃有關連：

(a) has control or joint control over the Scheme; 控制或共同控制計劃；

(b) has significant influence over the Scheme; or 對計劃有重大影響；或

(c) is a member of the key management personnel of the Scheme. 為計劃的主要管理人員。

(ii) An entity is related to the Scheme if any of the following conditions applies: 若符合以下任何情況，一實體是與計劃有關連：

(a) The entity is a sponsoring employer of the Scheme; 該實體是計劃的資助僱主；

(b) The entity is controlled or jointly controlled by a person identified in (i); or 該實體受制於(i)所述的人士或受其共同控制；或

(c) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). 於(i)(a)所述的人士對該實體有重大影響力或屬該實體(或該實體的母公司)主要管理人員。

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

一位人士的家庭的近親成員指於其與實體進行交易時，預期可能影響該人士或受該人士影響的家庭成員。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

### 3. INVESTMENTS MANAGED BY INVESTMENT MANAGERS

#### 投資經理管理的投資項目

Assets of the investment funds of the Scheme are invested in unit trusts managed by Schroders Investment Management (Hong Kong) Ltd (Schroders), INVESCO Hong Kong Ltd (INVESCO), FIL Investments Management (Hong Kong) Ltd (FIL) and PIMCO except for the Hong Kong Dollar Deposit Fund which are managed by Schroders and INVESCO. The unit trusts of FIL and PIMCO have been offered under the Scheme since 2 December 2002.

計劃內投資基金的資產，除了港元定期存款基金由施羅德投資管理(香港)有限公司(簡稱施羅德)和景順投資管理有限公司(簡稱景順)管理外，其他基金資產則投資於由施羅德、景順、富達基金(香港)有限公司(簡稱富達)及PIMCO所管理的單位信託基金內。自2002年12月2日起，計劃提供富達及PIMCO的單位信託基金予成員選擇。

The market value of these investment funds as the year end date was:

各投資基金於年結日的市值如下：

	2012					2011
	Quoted Unit Trusts 上市單位 信託基金 HK\$'000	Accounts Receivable 應收賬款 HK\$'000	Accounts Payable 應付賬款 HK\$'000	Cash Deposits 現金存款 HK\$'000	Total 總計 HK\$'000	Total 總計 HK\$'000
Global Equity Fund 環球股票基金	97,022	253	-	-	97,275	101,852
Growth Fund 增長基金	1,246,279	637	-	-	1,246,916	1,396,786
Balanced Fund 平衡基金	914,043	411	-	-	914,454	1,035,912
Capital Stable Fund 資本平穩基金	584,429	263	-	-	584,692	632,395
Global Bond Fund 環球債券基金	110,877	-	-	-	110,877	83,754
USD Money Market Fund 美元貨幣市場基金	63,893	3	-	-	63,896	61,401
HKD Money Market Fund 港元貨幣市場基金	194,141	6	-	-	194,147	189,770
HKD Deposit Fund 港元定期存款基金	-	356	(41)	335,179	335,494	369,161
<b>Total 總數</b>	<b>3,210,684</b>	<b>1,929</b>	<b>(41)</b>	<b>335,179</b>	<b>3,547,751</b>	<b>3,871,031</b>

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

### 4. TAX STATUS OF THE SCHEME

#### 計劃的稅務狀況

The Scheme is registered under ORSO, and is therefore a recognised scheme for Hong Kong profits tax purposes. The policy of the Inland Revenue Department (IRD), as set out in IRD Practice Note No. 23, is that "recognised retirement schemes and their trustees are not considered to be subject to profits tax on their investment income". Accordingly, no provision for Hong Kong profits tax has been made in the Scheme's financial statements.

計劃根據條例註冊，為香港利得稅中認可的退休金計劃。根據香港稅務條例釋義及執行指引第23號所載的稅務政策，「認可的退休金計劃及其信託人無須就投資收益繳納利得稅」。故此，計劃並無在財務報表中為繳付利得稅預留撥備。

### 5. CAPITAL ACCOUNT

#### 資本賬戶

The capital account represents contributions from the employer and employees, plus net earnings applied and less distributions. Details of the changes in the capital account between the beginning and the end of the year are set out below.

資本賬戶代表僱主及僱員之供款，加淨收入及扣除支出。資本賬戶在年初與年終之間的變動如下：

		2012 HK\$'000	2011 HK\$'000
Net Assets Available for Benefits at the Beginning of the Year	年初可供福利付款的淨資產	3,874,931	3,455,105
(Decrease)/Increase in Net Assets Available for Benefits for the Year	本年可供福利付款的淨資產 (減少)增加	(315,094)	419,826
Net Assets Available for Benefits at the end of the Year	年終可供福利付款的淨資產	3,559,837	3,874,931

### 6. AGGREGATE VESTED AND PAST SERVICE LIABILITIES

#### 既有及過去服務總負債

As at 31 March 2012, there were 2,108 Members (2011: 2,335 Members). The aggregate past service liability of the Scheme as at 31 March 2012 was HK\$3,560 million (2011: HK\$3,875 million). The aggregate vested liability of the Scheme was HK\$3,530 million (2011: HK\$3,853 million).

截至2012年3月31日止，計劃有2,108名成員(2011年：2,335名成員)。計劃的過去服務總負債為港幣35.60億元(2011年：港幣38.75億元)。計劃的既有總負債為港幣35.30億元(2011年：港幣38.53億元)。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

### 7. FINANCIAL INSTRUMENTS 金融工具

Exposure to credit, liquidity, interest rate, foreign currency and investment risks arises in the normal course of the Scheme's operation. These risks are limited by the Scheme's financial management policies and practices described below.

計劃在正常營運中涉及的信貸、資產流動、利息、外幣及投資風險。該等風險受限於下列所述計劃的財務風險管理政策及常規。

#### (a) Credit Risk 信貸風險

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the Statement of Net Assets Available for Benefits.

最高信貸風險限於可供福利的淨資產報表內財務資產的賬面值。

#### (b) Liquidity Risk 流動性風險

The unit trusts which the Scheme invests in are readily realisable marketable financial instruments which meet the liquidity requirements of the Scheme.

本計劃所投資的單位信託基金為市場上可隨時兌現的金融工具，故能符合本計劃的資產流動需要。

#### (c) Interest Rate Risk 利率風險

The Scheme's exposure to changes in interest rates relates primarily to the investment in Money Market Funds, Deposit Fund and cash at bank.

本計劃的利率風險主要涉及在貨幣市場基金，定期存款基金及銀行現金的投資。

#### (d) Foreign Currency Risk 外幣風險

The Scheme is exposed to foreign currency risk through purchase of unit trusts that are denominated in USD. As HKD is currently pegged to USD, the Scheme does not expect any significant movements in the USD/HKD exchange rate.

本計劃的外幣風險涉及購買以美元作單位的單位信託基金。因港元和美元掛鈎，故計劃預期美元和港元匯率不會有重大變動。

#### (e) Investment Risk 投資風險

Unit trusts of reputable investment managers, with risks ranging from low to high are offered to members of the Scheme. The investment managers provide regular reports to the Trustees and members and an independent consultant has been appointed by the Scheme to monitor the investment performance of the investment managers. 本計劃提供由聲譽良好的投資經理所管理，風險由低至高不等的單位信託基金給成員作選擇。投資經理向受託人及成員作定期匯報。本計劃亦委任獨立顧問監察投資經理的表現。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

### 7. FINANCIAL INSTRUMENTS (Cont't) 金融工具(續)

#### (f) Fair Value 公允價值

All financial instruments are carried at fair value or amounts approximate their fair values as at 31 March 2012. 所有金融工具於2012年3月31日以公允價值或接近其公允價值在財務報表中反映。

The following table presents the carrying value of financial instruments measured at fair value at the balance sheet date across the three levels of the fair value hierarchy defined in HKFRS 7, *Financial Instruments: Disclosures*, with the fair value of each financial instrument categorised in its entirety based on the lowest level of input that is significant to that fair value measurement. The levels are defined as follows:

下表詳列按公允價值計算的金融工具於結算日按《香港財務報告準則》第7號(修改本)「金融工具：披露」，界定的三個階層類別披露的帳面值，按與計算該公允價值有重大相關的最低層輸入：

- Level 1 (highest level): fair values measured using quoted prices (unadjusted) in active markets for identical financial instruments  
第一階層(最高層)：公允價值以相同金融工具在活躍市場定價(不用調整)計算
- Level 2: fair values measured using quoted prices in active markets for similar financial instruments, or using valuation techniques in which all significant inputs are directly or indirectly based on observable market data  
第二階層：公允價值以類似的金融工具在活躍市場的報價，或用估值技術(當中所有重要輸入均可直接或間接採用可觀察市場數據)計算
- Level 3 (lowest level): fair values measured using valuation techniques in which any significant input is not based on observable market data  
第三階層(最低層)：公允價值以估值技術(當中一些重要輸入並非採用可觀察市場數據)計算

31 March 2012 2012年3月31日	2012				2011
	Level 1 第一階層 HK\$'000	Level 2 第二階層 HK\$'000	Level 3 第三階層 HK\$'000	Total 總計 HK\$'000	Total 總計 HK\$'000
<b>Investments Managed by Investment Managers</b> 投資經理管理的投資項目					
Unit Trusts 單位信託基金	3,210,684	–	–	3,210,684	3,500,081
Cash Deposit 現金存款	335,179	–	–	335,179	369,057
Receivable from Fund Manager 應收投資經理賬款	–	1,929	–	1,929	1,943
Payable to Fund Manager 應付投資經理賬款	–	(41)	–	(41)	(50)
	<b>3,545,863</b>	<b>1,888</b>	<b>–</b>	<b>3,547,751</b>	<b>3,871,031</b>

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

### 8. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2012

截至2012年3月31日止年度已公佈但未生效的修改、新增準則及詮釋可能構成的影響

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and Interpretations which are not yet effective for the year ended 31 March 2012 and which have not been adopted in these financial statements.

截至本財務報表刊發日，香港會計師公會已公佈數項經修訂、新增準則及詮釋，但於截至2012年3月31日止之年度尚未生效，故並未於本財務報表中採用。

The Scheme is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Scheme's disposition of assets and liabilities and its financial transactions.

本計劃現正就這些經修訂、新增準則及詮釋對初次應用之期間的影響作出評估。迄今得出的結論為採用這些準則，未對本計劃的營運業績及財務狀況產生重大影響。

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL RETIREMENT AND DEATH GRATUITY SCHEME FOR MINOR STAFF (THE SCHEME) 致職業訓練局初級僱員退休金及撫恤金計劃 (簡稱計劃) 受託人的獨立核數師報告

We have audited the financial statements of the Scheme set out on page 75 to page 83, which comprise the statement of net assets available for benefits as at 31 March 2012, and the statement of changes in net assets available for benefits and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Trustees' Responsibility for the Financial Statements

The trustees of the Scheme are responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

It is our responsibility to form an independent opinion based on our audit, on these financial statements and to report our opinion solely to you, and for no other purposes. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

本核數師(以下簡稱我們)已審計列載於第75頁至第83頁計劃的財務報表，包括於2012年3月31日可供福利付款的淨資產報表，以及截至該日止年度內可供福利付款的淨資產變動報表和現金流量表以及主要會計政策概要及其他附註解釋資料。

### 受託人就財務報表須承擔的責任

計劃受託人須負責根據香港會計師公會頒佈的《香港財務報告準則》編製財務報表，以令財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見，並僅向受託人報告。除此之外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》，並參照《實務說明》第860.1號「退休計劃的審計」進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存在任何重大錯誤陳述。

審計涉及執行程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險。在評估該等風險時，核數師考慮與受託人編製財務報表以作出真實而公平的反映相關的內部控制，以設計適當的審計程序，但目的並非為對受託人內部控制的有效性發表意見。審計亦包括評價受託人所採用會計政策的合適性及所作出會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL RETIREMENT AND DEATH GRATUITY SCHEME FOR MINOR STAFF (THE SCHEME) 致職業訓練局初級僱員退休金及撫恤金計劃 (簡稱計劃)受託人的獨立核數師遵例報告

## Opinion

In our opinion, the financial statements give a true and fair view of the disposition of the assets and liabilities of the Scheme as at 31 March 2012, and of its financial transactions and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
20 June 2012

## 意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映計劃於2012年3月31日的資產負債狀況及截至該日止年度的財務交易及現金流量。

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執業會計師  
香港中環  
遮打道10號  
太子大廈8樓  
2012年6月20日

We have audited the financial statements of the Scheme for the year ended 31 March 2012 in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), and have issued an unqualified auditors' report thereon dated on 20 June 2012.

Pursuant to section 20 of the Hong Kong Occupational Retirement Schemes Ordinance (ORSO), we are required to report whether the Scheme complied with certain requirements of the ORSO.

## Respective Responsibilities of the Trustees and Auditors

The ORSO requires the trustees to ensure that:

- (a) proper accounts and records are kept as regards all assets, liabilities and financial transactions of the Scheme;
- (b) the relevant undertaking, as defined under section 20(4) of the ORSO, is complied with;
- (c) the assets of the Scheme are not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (d) the requirements of section 27(2) of the ORSO are complied with.

It is our responsibility to report solely to you on the Scheme's compliance with the above requirements based on the results of the procedures performed by us and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

## Basis of Conclusion

We conducted our engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 "Assurance engagement other than audits or reviews of historical financial information" and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the HKICPA. We have performed such procedures as we considered necessary for the purpose of reporting on the Scheme's compliance with the above requirements.

本核數師(以下簡稱我們)已根據香港會計師公會頒佈的《香港審計準則》，以及參照《實務說明》第860.1號「退休計劃的審計」，審計計劃截至2012年3月31日止年度的財務報表，並於2012年6月20日發出無保留意見的核數師報告。

按照香港《職業退休計劃條例》(簡稱條例)第20條的規定，我們需要就有關計劃有否遵照條例中若干規定作出報告。

## 受託人及核數師各自的責任

條例要求受託人確保：

- (甲) 計劃內的所有資產、負債及財務交易均備存妥善的帳目及記錄；
- (乙) 計劃已履行條例第20(4)條所註明的相關承諾；
- (丙) 除條例第20(3)(b)(iii)條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (丁) 計劃均有遵守條例第27(2)條的規定。

我們的責任是根據我們所進程序的結果，對計劃有否遵守上述的條例規定，僅向受託人作出報告。我們概不就本報告之內容對任何其他人士負責或承擔法律責任。

## 結論的基礎

我們已按照香港會計師公會公佈的《香港審驗應聘服務準則3000號》「除審計或審閱歷史財務資料外的審驗工作」，以及參照《實務說明》第860.1號「退休計劃的審計」進行我們的工作。我們已進行我們認為所需的程序，以便就計劃有否遵守上述規定提交報告。

**STATEMENT OF NET ASSETS AVAILABLE  
FOR BENEFITS AS AT 31 MARCH 2012**  
於 2012 年 3 月 31 日可供福利付款的淨資產報表

**Conclusion**

Based on the foregoing, in our opinion:

- (1) proper accounts and records have been kept during the year ended 31 March 2012 as regards all assets, liabilities and financial transactions of the Scheme;
- (2) the relevant undertaking, as defined under section 20(4) of the ORSO, has been complied with during the year ended 31 March 2012;
- (3) at 31 March 2012 the assets of the Scheme were not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (4) at 31 May 2011, 30 November 2011 and 31 March 2012, the requirements of section 27(2) of the ORSO have been complied with.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
20 June 2012

**結論**

根據以上所述，我們認為：

- (1) 截至2012年3月31日止年度內，計劃的所有資產、負債及財務交易均備存妥善的帳目和記錄；
- (2) 計劃於條例第20(4)條所註明的相關承諾已於截至2012年3月31日止年度內履行；
- (3) 於2012年3月31日，除條例第20(3)(b)(iii)條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (4) 於2011年5月31日、2011年11月30日及2012年3月31日，計劃均有遵守條例第27(2)條的規定。

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執業會計師  
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2012年6月20日

	Note 附註	2012 HK\$'000	2011 HK\$'000
<b>CURRENT ASSETS</b>			
Accounts Receivable		38	41
Bank Deposit with Original Maturity over Three Months		9,973	10,614
Cash and Cash Equivalents	5	7	6
		<b>10,018</b>	10,661
<b>CURRENT LIABILITIES</b>			
Accounts Payable		24	24
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>		<b>9,994</b>	<b>10,637</b>
<b>Represented by: CAPITAL ACCOUNT</b>			
	4	<b>9,994</b>	<b>10,637</b>

Approved and authorised for issue  
by the Board of Trustees  
on 20 June 2012  
於2012年6月20日  
由信託委員會批核及授權發表

Mr. Cliff SUN Kai-lit, BBS, JP  
Chairman  
Board of Trustees  
孫啟烈先生, BBS, JP  
信託委員會主席

The notes on page 78 to page 83 form an integral part of these financial statements.  
列載於第78頁至第83頁之附註為本財務報表之一部分。



## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED 31 MARCH 2012

截至2012年3月31日止年度  
可供福利付款的淨資產變動報表

		Note 附註	2012 HK\$'000	2011 HK\$'000
<b>INVESTMENT RETURN</b>	投資回報			
Interest Income	利息收入	2(c)	117	84
Miscellaneous Income	雜項收入		-	1
			117	85
<b>INVESTMENT AND ADMINISTRATIVE EXPENSES</b>	投資及行政費用			
Administration and Accountancy Fees	行政及會計費用		10	10
Audit Fees	審核費用		12	12
Miscellaneous Expenses	雜項開支		4	4
			26	26
<b>RETIREMENT BENEFIT PAYMENTS</b>	退休福利支出		(734)	-
<b>(DECREASE)/INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR</b>	本年可供福利付款的 淨資產(減少)/增加		(643)	59

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2012

截至2012年3月31日止年度的現金流量表

		Note 附註	2012 HK\$'000	2011 HK\$'000
<b>Operating Activities</b>	營運活動			
(Decrease)/Increase in Net Assets Available for Benefits	可供福利付款的淨資產 (減少)/增加		(643)	59
Adjustment for Interest Income	利息收入調整		(117)	(84)
Operating Result Before Changes in Working Capital	營運資金變更前之 營運業績		(760)	(25)
Decrease/(Increase) in Accounts Receivable	應收賬款減少/(增加)		3	(26)
<b>Net Cash Used in Operating Activities</b>	營運活動所用之現金淨額		(757)	(51)
<b>Investing Activities</b>	投資活動			
Decrease/(Increase) in Bank Deposit with Original Maturity of over Three Months	到期日由存款首日起計 超過三個月的銀行存款 減少/(增加)		641	(35)
Interest Income	利息收入		117	84
<b>Net Cash Generated from Investing Activities</b>	投資活動所產生之現金淨額		758	49
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	現金及現金等價物淨 增加/(減少)		1	(2)
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	年初現金及現金等價物	2(e) & 5	6	8
<b>Cash and Cash Equivalents at the End of the Year</b>	年終現金及現金等價物	2(e) & 5	7	6

The notes on page 78 to page 83 form an integral part of these financial statements.  
列載於第78頁至第83頁之附註為本財務報表之一部分。

The notes on page 78 to page 83 form an integral part of these financial statements.  
列載於第78頁至第83頁之附註為本財務報表之一部分。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 1. STATUS OF THE SCHEME

##### 計劃狀況

In accordance with the Occupational Retirement Schemes Ordinance (ORSO), a Board of Trustees has been set up since 11 May 1995 to govern the fund of the Vocational Training Council Retirement and Death Gratuity Scheme for Minor Staff (the Scheme). The Scheme which is a defined benefit scheme, has been registered under ORSO as an approved retirement scheme and exemption has been granted by the Mandatory Provident Fund Schemes Authority. 職業訓練局根據《職業退休計劃條例》(簡稱條例)，於1995年5月11日成立信託委員會(簡稱受託人)，負責監管職業訓練局初級僱員退休金及撫恤金計劃(簡稱計劃)的資金。本計劃屬界定福利計劃，已根據條例註冊為認可退休金計劃，並已獲強制性公積金計劃管理局豁免。

#### 2. SIGNIFICANT ACCOUNTING POLICIES

##### 主要會計政策

##### (a) Statement of Compliance

##### 合規聲明

The financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong as applicable to retirement schemes and the requirement of ORSO. A summary of the significant accounting policies adopted by the Scheme is set out below.

本財務報表乃按照香港會計師公會公佈所有適用的《香港財務報告準則》(包括所有適用之個別《香港財務報告準則》、《香港會計準則及解釋》、適用於退休計劃的香港公認會計原則及條例的要求)而編製的。本計劃所採用的主要會計政策概述如下。

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Scheme. However, none of these developments are relevant to the Scheme's financial statements.

香港會計師公會已公佈於本會計期間首次生效或可提前採用的某些新增及經修訂的《香港財務報告準則》。以上的修訂或詮釋均與本財務報表沒有相關。

The Scheme has not applied any new standard or interpretation that is not yet effective for the current accounting period (See Note 8).

本計劃未採用在本會計期間仍未生效的新準則或詮釋(請參閱附註8)。

##### (b) Basis of Preparation of the Financial Statements

##### 財務報表的編製基準

The measurement basis used in the preparation of the financial statements is historical cost basis. The net assets of the Scheme, as disclosed on the Statement of Net Assets Available for Benefits, are shown before the deduction of any obligations to pay retirement benefits in the future.

本財務報表是以歷史成本作為計量基準。於「可供福利付款的淨資產報表」所披露計劃的資產淨值，為扣除日後支付任何退休福利債務前的數額。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont't)

##### 主要會計政策(續)

##### (c) Interest Income

##### 利息收入

Interest on time deposits is accounted for on an accrual basis. 定期存款所得利息以應計基準計算。

##### (d) Benefit Payments

##### 福利支出

Benefit payments represent all benefit claims determined by the Trustees to be valid in respect of the Scheme during the year for members who have left the Scheme.

福利支出指在受託人確認後，該年內向退出計劃成員所應支付的福利總額。

##### (e) Cash and Cash Equivalents

##### 現金及現金等價物

Cash and cash equivalents comprise cash at bank and time deposits with banks, having been within three months of maturity at acquisition.

現金及現金等價物包括銀行存款及定期存款，到期日由存款首日起計不超過三個月。

##### (f) Obligations to Pay Retirement Benefits in the Future

##### 日後支付退休福利的責任

Details of the Scheme's obligations to pay retirement benefits in the future are set out in Note 6. No provision is made in the financial statements for this liability except to the extent indicated under Note 2(d). The terms "aggregate past service liability" and "aggregate vested liability" as used in Note 6, are defined as follows:

計劃須在日後支付的退休福利的責任詳情，載於附註6。除附註2(d)所示外，並沒有就這些責任在財務報表中提撥準備。附註6所述「過去服務總負債」及「既有總負債」的定義如下：

##### Aggregate Past Service Liability

##### 過去服務總負債

The aggregate past service liability represents the value on the date of valuation by the actuary of the aggregate of the members' benefit entitlements under the Scheme having regard to the qualifying service of the members, the actuary having made a reasonable allowance for the effects of mortality, future salary increases, rates of withdrawal from service and other such factors considered to be relevant.

「過去服務總負債」指精算師在估值日按計劃成員根據計劃獲享的福利總額推算的價值。精算師在釐定該價值時，已衡量成員的可享利益服務年資，並已合理地考慮死亡率、日後薪金增幅、離職人數比率及其他相關因素。

##### Aggregate Vested Liability

##### 既有總負債

The aggregate vested liability represents the aggregate of the benefits, which under the Scheme the members were entitled to receive on the date of valuation by the actuary, assuming that the members had voluntarily resigned and thereby ceased to be so employed on that day.

「既有總負債」指計劃成員在精算師進行估值當日在該計劃下應收取的福利總額，精算師已假設計劃成員已自願離職，並於該日不再受僱。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 2. SIGNIFICANT ACCOUNTING POLICIES (Cont't)

主要會計政策 (續)

#### (g) Related Parties

關連方

(i) A person, or a close member of that person's family, is related to the Scheme if that person: 若一位人士有以下情況，該人士或其家庭的近親成員是與計劃有關連：

- (a) has control or joint control over the Scheme; 控制或共同控制計劃；
- (b) has significant influence over the Scheme; or 對計劃有重大影響；或
- (c) is a member of the key management personnel of the Scheme. 為計劃的主要管理人員。

(ii) An entity is related to the Scheme if any of the following conditions applies: 若符合以下任何情況，一實體是與計劃有關連：

- (a) The entity is a sponsoring employer of the Scheme; 該實體是計劃的資助僱主；
- (b) The entity is controlled or jointly controlled by a person identified in (i); or 該實體受制於(i)所述的人士或受其共同控制；或
- (c) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). 於(i)(a)所述的人士對該實體有重大影響力或屬該實體(或該實體的母公司)主要管理人員。

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

一位人士的家庭的近親成員指於其與實體進行交易時，預期可能影響該人士或受該人士影響的家庭成員。

#### 3. TAX STATUS OF THE SCHEME

計劃的稅務狀況

The Scheme is registered under ORSO, and is therefore a recognised scheme for Hong Kong profits tax purposes. The policy of the Inland Revenue Department (IRD), as set out in IRD Departmental Interpretation and Practice Note No. 23, is that "recognised retirement schemes and their trustees are not considered to be subject to profits tax on their investment income". Accordingly, no provision for Hong Kong profits tax has been made in the Scheme's financial statements.

計劃根據條例註冊，為香港利得稅中認可的退休金計劃。根據香港稅務條例釋義及執行指引第23號所載的稅務政策，「認可的退休計劃及其受託人無須就投資收益繳納利得稅」。故此，計劃並無在財務報表中為繳付利得稅預留撥備。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 4. CAPITAL ACCOUNT

資本賬戶

The capital account represents contributions from the employer, plus net earnings applied and less distributions. Details of the changes in the capital account between the beginning and the end of the year are set out below. 資本賬戶代表僱主之供款，加淨收入及扣除支付。資本賬戶在年初與年終之間的變動如下：

		2012 HK\$'000	2011 HK\$'000
Net Assets Available for Benefits at the Beginning of the Year	年初可供福利付款的淨資產	10,637	10,578
(Decrease)/Increase in Net Assets Available for Benefits for the Year	本年可供福利付款的淨資產(減少)/增加	(643)	59
Net Assets Available for Benefits at the End of the Year	年終可供福利付款的淨資產	9,994	10,637

#### 5. CASH AND CASH EQUIVALENTS

現金及現金等價物

		2012 HK\$'000	2011 HK\$'000
Cash at Bank	銀行存款	7	6

#### 6. ACTUARIAL VALUATION

精算估值

An actuarial valuation of the Scheme at 1 January 2010 was undertaken by an independent actuary, Mr. Wilfred Lau of HSBC Life (International) Limited, Associate of the Society of Actuaries. The valuation indicated that: 計劃於2010年1月1日進行精算估值，由獨立精算師——滙豐人壽保險(國際)有限公司的劉漢威先生負責。劉漢威先生是美利堅合眾國精算師學會會士。估值結果顯示：

#### Aggregate Past Service Liability

過去服務總負債

The aggregate past service liability as at 1 January 2010 was HK\$1,695,000. The major assumptions used for this valuation include rate of interest return at 3% per annum, salary increase of 3% per annum and nil turnover, mortality, ill-health and retirement rates. As at 1 January 2010, the Scheme's assets were sufficient to meet the Scheme's aggregate past service liability.

截至2010年1月1日的過去服務總負債為港幣169.5萬元。作出這項估值時所用的主要假設為：每年的利息回報率為3%，每年的薪金增幅為3%，離職、死亡、因健康問題退休的比率為零。估值結果顯示，於2010年1月1日，計劃的資產足以償付計劃的過去服務總負債。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 6. ACTUARIAL VALUATION (Cont't)

精算估值(續)

##### Aggregate Vested Liability

既有總負債

There was no aggregate vested liability as at 1 January 2010. The Scheme was therefore solvent as at 1 January 2010 and the Scheme's assets were expected to continue to be sufficient to meet such liability throughout the three-year period from 1 January 2010. No contribution would be required to be made by the employer throughout the same period.

於2010年1月1日，計劃並沒有既有總負債，故有足夠償付能力。計劃的資產預期將足以在2010年1月1日起所計算的三年內償付這項負債，僱主無須在該期間內作任何供款。

The aggregate liabilities disclosed above are calculated as at 1 January 2010. The net assets available for benefits shown on page 75 of the same financial statements are stated as at 31 March 2011. In considering these figures, it should be borne in mind that changes in membership, contributions and other circumstances of the Scheme between those dates mean that these figures at the two different dates are not comparable.

上述披露的總負債是以2010年1月1日為計算基準日。財務報表第75頁所載可供福利付款的淨資產則以2011年3月31日為計算基準日。由於計劃的成員資格、供款金額及其他情況在上述兩個日期之間均有變動，故不宜在考慮上述數據時，將日期不同的兩組數字加以比較。

#### 7. FINANCIAL INSTRUMENTS

金融工具

The Scheme's financial instruments are carried at values not materially different from their fair values at the year end date.

計劃內的金融工具於年度結束日所列賬之價值與其公平值並無重大差異。

Exposure to credit and interest rate risks arises in the normal course of the Scheme's operation. These risks are limited by the Scheme's financial management policies and practices described below:

計劃在正常營運中涉及信貸及利率風險。透過下列財務管理政策及實務工作，該等風險得以控制：

##### (a) Credit Risk

信貸風險

The Scheme's credit risk is primarily attributable to bank deposits. In respect of bank deposits, credit evaluations are performed on the banks regularly.

計劃的信貸風險主要涉及銀行存款。計劃定時為銀行作信貸評估。

##### (b) Interest Rate Risk

利率風險

The Scheme's exposure to changes in interest rates relates primarily to investment in time deposits.

本計劃的利率風險主要涉及銀行定期存款的利率轉變。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 8. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2012

截至2012年3月31日止年度已公佈但未生效的修改、新增準則及詮釋可能構成的影響

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and Interpretations which are not yet effective for the year ended 31 March 2012 and which have not been adopted in these financial statements.

截至本財務報表刊發日，香港會計師公會已公佈數項經修訂、新增準則及詮釋，但截至2012年3月31日止之年度尚未生效，故並未於本財務報表中採用。

The Scheme is in the process of making an assessment of what the impact of these amendments, new standards and new interpretations is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Scheme's disposition of assets and liabilities and its financial transactions.

本計劃現正就這些經修訂、新增準則及詮釋對初次應用之期間的影響作出評估。迄今得出的結論為採用這些準則，未對本計劃的營運業績及財務狀況產生重大影響。

# INDEPENDENT AUDITOR'S REPORT TO THE VOCATIONAL TRAINING COUNCIL AS THE TRUSTEE OF NEW TECHNOLOGY TRAINING FUND (THE FUND)

## 致職業訓練局作為新科技培訓基金（簡稱基金）受託人的獨立核數師報告

We have audited the financial statements of the Fund set out on page 86 to page 95, which comprise the balance sheet as at 31 March 2012, the statement of comprehensive income, the statement of changes in trust funds and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

### Trustee's Responsibility for the Financial Statements

The trustee of the Fund is responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the terms of the Trust Deed and for such internal control as the trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustee, as well as evaluating the overall presentation of the financial statements.

本核數師（以下簡稱我們）已審計列載於第86頁至第95頁新科技培訓基金（簡稱基金）的財務報表，包括於2012年3月31日的資產負債表與截至該日止年度的全面收益表、信託基金變動表和現金流量表以及主要會計政策概要及其他附註解釋資料。

### 受託人就財務報表須承擔的責任

受託人須負責根據香港會計師公會頒佈的《香港財務報告準則》及《信託契約》之條款編製財務報表，以令綜合財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見。我們是按照聘用條款，僅向整體受託人報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計以合理確定此財務報表是否不存有任何重大錯誤陳述。

審計涉及執行程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該基金編製財務報表以作出真實而公平的反映相關的內部控制，以設計適當的審計程序，但目的並非對基金的內部控制的有效性發表意見。審計亦包括評價受託人所採用的會計政策的合適性及作出會計估計的合理性，以及評價財務報表的整體列報方式。

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements give a true and fair view of the state of the Fund's affairs as at 31 March 2012 and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the terms of the Trust Deed.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
2 August 2012

我們相信，我們所獲得的審計憑證能充足和適當地為我們的意見提供基礎。

### 意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映基金於2012年3月31日的事務狀況及截至該日止年度的赤字及現金流量，並已按照《信託契約》之條款妥為編製。

畢馬威會計師事務所  
執業會計師  
香港中環  
遮打道10號  
太子大廈8樓  
2012年8月2日

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 MARCH 2012**  
截至2012年3月31日止年度的全面收益表

		Note 附註	2012 HK\$'000	2011 HK\$'000
<b>INCOME</b>	收入			
Interest Income	利息收入	3(c)	1,540	970
<b>EXPENDITURE</b>	支出			
Training Grants	培訓津貼	3(d)	1,907	1,913
Auditors' Remuneration	核數師酬金		17	16
			<b>1,924</b>	<b>1,929</b>
<b>DEFICITS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	本年度赤字及全面收入總額		<b>(384)</b>	<b>(959)</b>

The fund had no components of comprehensive income other than “deficits for the year” in either of the periods presented. Therefore, the Fund’s “total comprehensive income” was the same as the “deficits for the year” in both periods.  
除了「本年度赤字」外，基金於呈報年內並沒有其他全面收入，因此基金的「本年度赤字」相等於「全面收入總額」。

The notes on page 90 to page 95 form an integral part of these financial statements.  
列載於第90頁至第95頁之附註為本財務報表之一部份。

**STATEMENT OF CHANGES IN TRUST FUNDS  
AS AT 31 MARCH 2012**  
2012年3月31日信託基金變動表

		2012 HK\$'000	2011 HK\$'000
Balance of Trust Funds at the Beginning of Year	年初信託基金結餘	111,794	112,753
Total Comprehensive Income for the Year	本年度全面收入總額	(384)	(959)
Balance of Trust Funds at the End of Year	年終信託基金結餘	<b>111,410</b>	<b>111,794</b>

The notes on page 90 to page 95 form an integral part of these financial statements.  
列載於第90頁至第95頁之附註為本財務報表之一部份。

**BALANCE SHEET**  
**AS AT 31 MARCH 2012**  
**2012年3月31日的資產負債表**

	Note 附註	2012 HK\$'000	2011 HK\$'000
<b>NON-CURRENT ASSETS</b>	<b>非流動資產</b>		
Bank Deposits with Maturity over One Year	到期日超過一年的銀行存款	22,000	22,000
<b>CURRENT ASSETS</b>	<b>流動資產</b>		
Bank Deposits with Maturity over Three Months but within One Year	到期日超過三個月但少於一年之銀行存款	89,030	89,260
Accounts Receivable	應收賬款	80	81
Cash at Bank	銀行存款	579	745
		<b>89,689</b>	<b>90,086</b>
<b>Less: CURRENT LIABILITIES</b>	<b>減：流動負債</b>		
Accounts Payable	應付賬款	279	292
<b>NET CURRENT ASSETS</b>	<b>流動資產淨值</b>	<b>89,410</b>	<b>89,794</b>
<b>NET ASSETS</b>	<b>資產淨值</b>	<b>111,410</b>	<b>111,794</b>
<b>Represented by:</b>	<b>上述款項分屬：</b>		
<b>TRUST FUNDS</b>	<b>信託基金</b>		
Capital Fund	資本基金	105,000	105,000
Revenue Fund	收入基金	6,410	6,794
		<b>111,410</b>	<b>111,794</b>

Approved and authorised for issue  
by the Vocational Training Council  
as Trustee of the Fund  
on 2 August 2012  
於2012年8月2日  
由職業訓練局以受託人名義批核及授權發表

Mr. Clement CHEN Cheng-jen, BBS, JP  
Chairman  
Vocational Training Council  
職業訓練局主席  
陳鎮仁先生, BBS, JP

The notes on page 90 to page 95 form an integral part of these financial statements.  
列載於第90頁至第95頁之附註為本財務報表之一部份。

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2012**  
**截至2012年3月31日止年度的現金流量表**

	2012 HK\$'000	2011 HK\$'000
<b>Operating Activities</b>		
Deficits for the Year	(384)	(959)
Adjustment for: Interest Income	(1,540)	(970)
<b>Operating Deficits Before Changes in Working Capital</b>	<b>(1,924)</b>	<b>(1,929)</b>
Decrease/(Increase) in Accounts Receivable (Decrease)/Increase in Accounts Payable	1 (13)	(69) 243
<b>Net Cash Used in Operating Activities</b>	<b>(1,936)</b>	<b>(1,755)</b>
<b>Investing Activities</b>		
Decrease in Time Deposit with Maturity over Three Months but within One Year Interest Received	230 1,540	850 970
<b>Net Cash Generated from Investing Activities</b>	<b>1,770</b>	<b>1,820</b>
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>	<b>(166)</b>	<b>65</b>
<b>Cash and Cash Equivalents at 1 April</b>	<b>745</b>	<b>680</b>
<b>Cash and Cash Equivalents at 31 March</b>	<b>579</b>	<b>745</b>

Cash and Cash Equivalents represent cash at bank.  
現金及現金等價物相等於銀行存款。

The notes on page 90 to page 95 form an integral part of these financial statements.  
列載於第90頁至第95頁之附註為本財務報表之一部份。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 1. PURPOSE OF THE FUND

##### 基金的成立目的

New Technology Training Fund (the Fund) was established by the Hong Kong Special Administrative Region Government (the Government) to finance a training scheme known as the New Technology Training Scheme (the Scheme). The purpose of the Scheme is to provide assistance in the form of training grants to companies in Hong Kong that wish to have their staff trained in a new technology that would be useful to their businesses.

新科技培訓基金(簡稱基金)由香港特別行政區政府(簡稱政府)設立，用以資助新科技培訓計劃(簡稱培訓計劃)。培訓計劃旨在向本地公司提供訓練津貼，以便保送屬下僱員接受有助業務發展的新科技培訓。

The Vocational Training Council (the Council) undertook to administer the Scheme and holds the Fund on trust for the Government under the terms of a Trust Deed executed on 22 May 1992 between the Government and the Council. 職業訓練局(簡稱職訓局)負責管理培訓計劃，並根據於1992年5月22日與政府訂立的信託契約的條款，為政府託管基金。

#### 2. TRUST FUNDS

##### 信託基金

The Trust Funds are invested by the Council in the lists of permissible instruments approved by the Government, such as debt securities, bank deposits and certificates of deposits to generate income to meet the expenditure in running the Scheme.

信託基金由職訓局以由政府批准的可投資工具如債券、銀行存款及存款證書作出投資，收取回報，以支付推行培訓計劃所需費用。

#### 3. SIGNIFICANT ACCOUNTING POLICIES

##### 主要會計政策

##### (a) Statement of Compliance

##### 合規聲明

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Fund is set out below.

本財務報表乃按照香港會計師公會公佈所有適用的《香港財務報告準則》，(包括所有適用之個別《香港財務報告準則》、《香港會計準則及詮釋》，以及香港公認會計原則)而編製的。本基金採用的主要會計政策概述如下。

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period. However, none of these developments are relevant to the Fund's financial statements.

香港會計師公會公佈若干新訂及經修訂的《香港財務報告準則》，並於本會計期間首次生效或可提前採用。然而，當中並無與本基金財務報表相關之修訂。

The Fund has not applied any new standard or interpretation that is not yet effective for the current accounting period (see Note 9).

本基金並沒有採用任何尚未於本會計期間生效的新準則或詮釋(請參閱附註9)。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 3. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

##### 主要會計政策(續)

##### (b) Basis of Preparation of the Financial Statements

##### 財務報表的編製基準

The measurement basis used in the preparation of the financial statements is historical cost. 本財務報表是以歷史成本作為計量基礎。

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

在編製符合《香港財務報告準則》之財務報表時，管理層須作出會影響會計政策之應用及資產、負債、收入及支出之報告數額的判斷、估計及假設。該等估計及相關假設乃根據過往之經驗及相信在有關情況下屬合理的其他因素而作出，其結果成為對在其他來源不顯然易見的資產及負債的賬面值作出判斷的基礎。實際結果可能有別於該等估計。

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

該等估計及相關假設會持續被檢討。對會計估計進行修訂時，若修訂會計估計只影響到修訂估計的期間，則修訂會於當期確認。若修訂影響到當期及以後年度，則修訂會於當期及以後年度確認。

##### (c) Interest Income

##### 利息收入

Interest income from bank deposits is recognised using the effective interest method. 銀行存款所得利息是以實際利率法計算並確認。

##### (d) Expenditure on Training Grants

##### 培訓津貼支出

Expenditure on training grants is accounted for when the training programme has been completed and the related claim approved.

當培訓課程完結及有關津貼獲批核後，培訓津貼支出便會在收支報表中確認。

##### (e) Cash and Cash Equivalents

##### 現金及現金等價物

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and short-term, highly liquid investments that are readily convertible into 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.

現金及現金等價物包括銀行存款及現金、存放於銀行的活期存款，以及短期及高流動性的投資。這些投資可以隨時換算為已知的現金數額，價值變動方面的風險不大，並在購入後三個月內到期。



## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 3. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

#### (f) Related Parties

關連方

- (i) A person, or a close member of that person's family, is related to the Fund if that person: 倘屬以下人士，即該人士或其家庭的近親成員與本基金有關連：
- (a) has control or joint control over the Fund; 控制或共同控制本基金；
  - (b) has significant influence over the Fund; or 對本基金有重大影響；或
  - (c) is a member of the key management personnel of the Fund. 為本基金的主要管理人員。
- (ii) An entity is related to the Fund if any of the following conditions applies: 倘符合下列任何一項條件，即該實體與本基金有關連：
- (a) The entity and the Fund are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). 該實體與本基金屬同一機構之成員(即各母公司、附屬公司或同系附屬公司彼此間關連)。
  - (b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member). 某一實體為另一實體的聯營公司或合營企業(或另一實體為成員公司之機構旗下成員之聯營公司或合營企業)。
  - (c) Both entities are joint ventures of the same third party. 兩間實體均為同一第三方之合營企業。
  - (d) One entity is a joint venture of a third entity and the other entity is an associate of the third entity. 一實體為第三方實體之合營企業，而另一實體為第三方實體之聯營公司。
  - (e) The entity is controlled or jointly controlled by a person identified in (i). 該實體受(i)項所述人士控制或共同控制。
  - (f) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). 於(i)(a)項所述人士可對實體有重大影響力或屬該實體(或該實體母公司)主要管理人員。

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity. 個別人士的家庭近親成員是指與實體進行交易時，預期可能影響該個別人士或受該個別人士影響的家庭成員。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 4. ACCOUNTS RECEIVABLE

應收賬項

All of the accounts receivable are expected to be recovered within one year. 所有的應收賬項預期將於一年內收回。

#### 5. ACCOUNTS PAYABLE

應付賬項

All of the accounts payable are expected to be settled within one year. 所有的應付賬項預期將於一年內清還。

#### 6. CAPITAL MANAGEMENT

資本管理

The Fund's primary objectives when managing capital fund and revenue fund are to preserve the principal whilst maximising investment returns so that it can continue to provide grants for employers to train their staff. 管理資本基金和收入基金的主要目標是保本，同時為基金帶來最大的投資回報以作持續提供資金予僱主用以培訓僱員之用。

There has been no change in the Fund's capital management policy during the year. 本年度的資本管理策略並沒有任何改動。

#### 7. FINANCIAL INSTRUMENTS

金融工具

Exposure to credit and interest rate risk arises in the normal course of the Fund's business. These risks are limited by the Fund's financial management policies and practices described below: 本基金於營運過程中涉及信貸及利率風險。透過下列之財務管理政策及常規，該等風險得以控制：

#### (a) Credit Risk

信貸風險

The Fund's credit risk is primarily attributable to bank deposits and credit evaluations are performed on the banks regularly. Management does not expect any deposit counter party to fail to meet its obligations. 本基金之信貸風險主要來自銀行存款。銀行信貸評級之分析會定期進行，藉以管理信貸風險。管理層預期所有接受本基金存款的銀行都能履行其責任。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 7. FINANCIAL INSTRUMENTS (Cont'd)

金融工具(續)

##### (b) Interest Rate Risk

利率風險

The Fund's exposure to changes in interest rates relates primarily to investment in time deposits.  
利率風險主要來自定期存款方面的投資。

##### Sensitivity Analysis

敏感性分析

At 31 March 2012, it is estimated that a general increase/ decrease of 100 basis point in interest rates, with all other variables held constant, would increase/decrease the Fund's surplus and revenue fund by approximately HK\$15,000 (2011: HK\$10,000). The trust funds would increase/decrease by approximately HK\$15,000 (2011: HK\$10,000) in response to the general increase/ decrease in interest rates.

於2012年3月31日，當利率上升/下降1%，其他因素不變，本基金的赤字和收入基金之餘額會預期上升/下降大約港幣15,000元(2011年：港幣10,000元)。信托基金之結餘預期亦會因應利率之上升/下降而上升/下降大約港幣15,000元(2011年：港幣10,000元)。

The sensitivity analysis above has been determined assuming that the change in interest rates had occurred at the balance sheet date and had been applied to the exposure to interest rate risk for both derivative and non-derivative financial instruments in existence at the date. The 100 basis point increase or decrease represents management's assessment of a reasonably possible change in interest rates over the period until the next annual balance sheet date. The analysis is performed on the same basis for 2011.

上述之敏感性分析是於假設利率改變發生於資產負債表之日期，並影響所有衍生和非衍生性金融工具的情況下進行的。1%的上升/下降是在管理層判斷下認為從現時至下個資產負債日期間最合理之利率變動之預期。2011年之分析也是根據相同的準則來進行的。

##### (c) Fair Value

公允價值

The Fund's financial instruments are carried at values not materially different from their fair values at the balance sheet date.  
本基金之金融工具的賬面值跟其在資產負債表日期的公允價值沒有重大差異。

#### 8. COMMITMENTS FOR TRAINING GRANTS

培訓津貼承擔

As at 31 March 2012, commitments for approved training programmes amounted to HK\$397,000 (2011: HK\$95,000).

於2012年3月31日，獲批准之培訓課程的培訓津貼承擔計為港幣397,000元(2011年：港幣95,000元)。

## NOTES TO THE FINANCIAL STATEMENTS

### 財務報表附註

#### 9. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2012

截至2012年3月31日止年度已公佈但尚未生效的經修訂及新增準則及詮釋可能構成的影響

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and Interpretations which are not yet effective for the year ended 31 March 2012 and which have not been adopted in these financial statements.

截至本財務報表刊發日，香港會計師公會已公佈數項經修訂、新增準則及詮釋，但於截至2012年3月31日止之年度尚未生效，故並未於本財務報表中採用。

The Fund is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Fund's disposition of assets and liabilities and its financial transactions.


本基金現正就這些修訂對初次應用之期間的影響進行評估。迄今得出的結論為採用這些修訂，未對本基金的營運業績及財務狀況產生重大影響。

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