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CORPORATE INFORMATION

機 構 簡 介

About the Vocational Training Council

關於職業訓練局

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 equips one quarter of a million students with the valuable credentials and qualifications.

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。

Members of the VTC Group VTC 機 構 成 員

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) Hospitality Industry Training and Development Centre (HITDC) Chinese Cuisine Training Institute (CCTI) Maritime Services Training Institute (MSTI) Youth College Pro-Act by VTC Integrated Vocational Development Centre (IVDC)

Yeo Chei Man Senior Secondary School (YCM)

Shine Skills Centre

香港高等科技教育學院





Our Vision

願 景

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

成為亞太區卓越的專業教育培訓機構

Our Mission

使 命

- 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
- 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

Our Core Values

價值信念

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

- 公正誠信
- 服務至上
- 追求卓越
- 企業精神
- 伙伴合作



The VTC prides itself on its high standard of corporate governance. It is this commitment that ensures the continued effectiveness of our operation.

Our corporate structure has clear lines of accountability and responsibility. Authority is delegated within clearly defined parameters ensuring efficiency in achieving our mission. The VTC's management and committees operate on three levels:

- (a) The Council, together with its committees and boards, is responsible for overall 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.

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

21 training boards and five general committees assist the Council. Together, they advise the Government on labour market conditions in their respective sectors and ensure that the VET is keeping pace with projected workforce requirements and changing talent pools. They also 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 supported by the Caucus team, who guide and manage the overall operation of the VTC's services. The Executive Director also chairs the Quality Assurance Steering Committee and Strategic Plan Implementation Steering Group.

Chaired by a prominent industry leader, the VET Advisory Committee consists of members from industry, education and the public sector. 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 talent requirements. Chaired by the Executive Director, the VET Academic Board formulates major academic management policies.

VTC 深明良好管治對運作效率有關鍵影響, 致力維持高水平的機構管治。

VTC 的管理架構層級分明,責任清晰,各級 人員在其權責範圍內各司其職。局內的管理 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推行工作。這些委員會因應所屬行業的人力市場情況向政政提交建議,確保VTC的專業教育培訓工作能滿足預期的人力需求,配合人才轉型。此外,委員會亦對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和策略計劃執行督導委員會主席。

專業教育培訓顧問委員會由業界翹楚出任主席,成員來自不同行業、教育和公共界別, 負責對 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以配合預期 人力需求等方面,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 Dr Clement CHEN Cheng-jen (Chairman)
 - 陳鎮仁博士 (主席)
- 2 Dr Roy CHUNG Chi-ping (Deputy Chairman) 鍾志平博士 (副主席)
- 3 Mr Conrad WONG Tin-cheung (Deputy Chairman) 黃天祥先生 (副主席)
- 4 Dr Carrie YAU 尤曾家麗博士

- 5 Mr Locky CHU Kwan-lam 朱鈞林先生
- 6 Mr Larry TCHOU Ming-kong 朱民康先生
- 7 Ms Samanta PONG Sum-yee 龐心怡女士
- 8 Ir Daniel CHENG Man-chung 鄭文聰工程師

- 9 Ms Karen CHAN Ka-yin 陳嘉賢女士
- 10 Mr Eric YIM Chi-ming 嚴志明先生
- 11 Mr CHOY Chung-foo 蔡中虎先生
- 12 Mr Bernie TING Wai-cheung 丁煒章先生

- 13 Ms Winnie NG Wing-mui 伍穎梅女士
- 14 Mr Bruce POH Geok-huat 傅玉發先生
- 15 Mr Cliff SUN Kai-lit 孫啟烈先生
- 16 Ms Michelle LI Mei-sheung 李美嫦女士

- 17 Ir Alkin KWONG Ching-wai 鄺正煒工程師
- 18 Mr Tony TAI Chark-tong 戴澤棠先生
- 19 Mr James KWAN Yuk-choi 關育材先生
- 20 Ms LI Fung-ying 李鳳英女士

- 21 Mr Donald TONG Chi-keung 唐智強先生
- 22 Mr Kenneth MAK Ching-yu 麥靖宇先生

as at 31 March 2014 截至 2014年 3 月 31 日





Vocational education and training (VET) is a source of empowerment. It plays a vital role in the advancement of a country by creating a skilled workforce, enhancing productivity and improving the quality of life for the whole society.

The Vocational Training Council (VTC) is dedicated to personal development of people through the provision of quality VET and multiple study pathways. We offer ample learning opportunities to deepen intellectual, practical and emotional perspectives. During the year under review, the VTC further strengthened these core capabilities and made a number of key strategic moves in response to emerging social and economic needs.

This annual report "Dynamic Skills for the Vibrant World" and the year it reflects, is a testament to the VTC's values, our passion and dedication this year and the realisation of our second 8-year strategic plan.

專業教育培訓是推動社會進步的原動力,它 在培育優秀人才、提高生產力及改善整體社 會生活質素各方面扮演著舉足輕重的角色。

職業訓練局(VTC)一直致力栽培優秀人才,並透過提供多元進修途徑、優質專業教育培訓課程,以及多采多姿的學習機會,讓學生無論在理論知識、專業實務,以至社交能力等方面都得以盡展所能。年內,VTC更在強化固有實力之上,展開多項重要策略方案,以配合社會和經濟的發展需要。

本年報以「多元技能迎向國際」為題,除反映 VTC 在過去一年恪守價值、貫徹對專業教育培訓的熱誠與投入外,也記錄我們第二套八年策略計劃的成功實踐。

Carving Out New Frontiers

開拓新領域

In today's increasingly interconnected yet competitive world, it is more important than ever for people to build up universal skills and a global perspective. It is crucial for both personal successes as well as to support the economic development of Hong Kong. That is why the VTC has embraced internationalisation on all fronts – we have broadened the horizon in how we cultivate talented personnel. We have made a significant effort to create a supportive environment for both teaching and academic research and foster an international campus culture.

Apart from recruiting international students, we are also forging partnerships with global partners, offering opportunities to explore the world through participation in student and staff exchanges, research, and internship programmes abroad.

These unique international encounters instil new insights and enhance competences in those we work with. It is brilliant to see our students experience vibrant new cultures and compete in global competitions including the 42nd WorldSkills Competition in Germany and Salon Culinaire Mondial 2013 in Switzerland.

現今世界互聯,人與人的關係愈趨密切,競爭亦異常激烈,通用技能和國際視野對發展個人成就以至支援香港經濟發展更見重要。因此,VTC 鋭意推動國際化,擴闊視野,尋索有效培育英才的模式。我們致力創建有利的教研環境,以及鞏固國際校園文化。

除了招收海外學生,我們亦與世界各地的伙伴緊密合作,為師生提供更多海外交流、研究及實習的機會。

這些難得的國際體驗均有助啟發思維,提升競爭力。我們喜見同學積極參與國際賽事,包括在德國舉行的第 42 屆世界技能大賽和在瑞士舉行的「2013世界廚藝大師大賽」,從中感受其他國家的活力與文化。





Driving Human Capital Development 推動人力資源發展

In the 2014 Policy Address, the HKSAR Chief Executive put forward a number of initiatives to strengthen VET and youth employment. In response to this strategic intent, the VTC launched the "Earn and Learn" Pilot Scheme in 2014 in partnership with both the Government and industries. Referencing the dual education system introduced in Germany and Switzerland with great success, we developed a pilot scheme to integrate classroom learning and on-the-job training.

The European system affords young people the opportunity to learn a profession in an apprenticeship for several years, promoting work experience alongside traditional education. It cultivates a successful transition from school to work and provides a skilled workforce – a prerequisite for a successful economy. We hope that the new model will help enhance human capital and support the development of Hong Kong.

This year, we continued to expand the breadth and depth of what the VTC can offer. We enriched our curriculum to equip graduates with the necessary knowledge and skill sets required for success. We undertook some key infrastructure development projects, including the International Culinary Institute and a new campus for the Technological and Higher Education Institute of Hong Kong.

香港特別行政區行政長官在 2014 年度發表的《施政報告》中,提出多項政策,加強本港的職業教育和青年就業支援。VTC 響應政府的新策略,與政府及不同行業合作,參照德國和瑞士推行的雙元教育體制的成功經驗,糅合課堂學習和在職訓練,推出「職」學創前路先導計劃。

歐洲的雙元教育模式讓年輕人有機會透過學徒訓練,發展專業,拾級而上,與學術教育並行發展。這個模式不但令學徒成功從學校過渡到職場,亦為社會提供了源源不絕的專才,為締造經濟榮景提供了先決條件。我們冀望這新模式能夠提升人力資源,支持香港發展。

今年,我們繼續拓展 VTC 不同服務領域的深廣度。我們積極豐富課程內容,裝備畢業生具備所需的知識和技能,助他們踏上成功之路。同時,多項重要基建項目亦已展開,當中包括興建國際廚藝學院和香港高等科技教育學院的新校舍。

Creating Synergies

伙伴協作互惠多贏

Over the years, the VTC has successfully formulated a strong network of co-operation with our local and regional counterparts. Such solid partnerships enable us to develop responsive programmes that give our workforce a competitive edge. Our partnerships give students and staff exposure to new experiences and opportunities and unleash their full potential.

While strengthening our ties with local and regional partners, this year we also formed new partnerships with like-minded universities and higher education institutions around the world. These partnerships have enriched our curricula and opened global learning opportunities.

多年來,VTC與本地及區內伙伴建立了強大網絡。穩固的合作關係使我們的課程能夠與時並進,培育出具競爭優勢的專業人才。我們的伙伴關係亦讓師生了解當時最新的經驗和機會,盡展潛能。

在加強與本地和區內伙伴聯繫的同時,我們 與世界各地理念相近的大學和高等教育機構 締造結盟。這些協作關係不但有助我們增強 課程內容,亦為學生帶來更多交流機會,打 開世界學習之門。





In Appreciation

衷心致謝

In the past 12 months, significant achievements and real progress towards realising our goals were made. All these would not have been possible without the guidance and inspiration of all Council members, the dedicated efforts of our staff, students and alumni, as well as the staunch support from the Government, industry partners and the community at large.

The successful implementation of our strategic plans has forged the VTC into a reliable partner of both students and industries. In building on the strengths and foundations laid down in its first and second 8-year strategic plans, and leveraging on the collective efforts of all parties related to promote VET, the VTC is ready to move on with confidence to spearhead the future with a new direction – "Scaling New Heights for Vocational Education and Training".

Dr Clement CHEN Cheng-jen, SBS, JP Chairman

回顧過去 12 個月,VTC 成果豐碩,在多方面 也取得長足發展,進一步實踐我們的目標。 這一切均有賴理事會成員的英明指導、師生 和校友的熱忱勤勉,以及政府、業界伙伴和 社會各界的鼎力支持。

VTC 策略計劃成功落實,使我們和學生、業界伙伴的關係更形牢固。憑藉第一及第二套八年策略計劃的優勢和穩健基礎,以及得力於專業教育培訓同寅的努力,VTC 已準備就緒,肩負先驅重任,邁向「專業教育培訓・實力創新高峰」的全新里程。

土席 陳鎮仁博士,SBS,JP





For both the Vocational Training Council (VTC) and myself personally, it has been a very busy and productive year. I am pleased to share with you the remarkable milestones that have been achieved on various fronts in the year 2013/14.

In the past few years, we have pursued our internationalisation strategy with vigour. During the year, great strides have been made to internationalise our campuses and curricula, as well as attracting international students and visiting fellows.

無論是對我或是對職業訓練局 (VTC) 而言,今年都是充實而豐盛的一年。在此,我很高興與大家分享 VTC 於 2013/14 年度在各領域上的豐碩成果。

過去數年,我們大力推動國際化策略。年內, 我們在促進校園及課程內容國際化,以至吸納海外學生及學者來訪方面,也邁進了一大步。



International Outlook

國際視野

This year, 2,000 VTC students went abroad to participate in a wide range of exchange programmes. To achieve this, we actively forged partnerships with Mainland and overseas institutions to strengthen our international capability. Through the establishment of agreements on exchange with these partners, we provided our students and staff with ample opportunities to broaden their intellectual horizons.

Aside from exchange activities, we warmly encouraged our students, alumni and staff members to participate in international contests and competitions. It was particularly moving for me to witness the determination and hard work of our students bearing fruits abroad. A number of our students have received awards and recognition in international and regional competitions, including the WorldSkills International Competition and World Solar Challenge.

今年,2,000 名 VTC 學生遠赴外地,參與各類型交流活動。我們積極與海內外機構建立伙伴關係,增強國際實力。憑藉與這些伙伴訂立交流協議,我們得以為師生提供更多充分拓闊國際視野的機會。

除了交流活動,我們亦鼓勵學生、校友和教職員參與國際比賽。同學參賽時的努力不懈、 熱誠投入,在海外大放異彩,令我深受感動。 而我們不少學生在國際和區內賽事取得驕人 成績,當中包括世界技能大賽和世界太陽能 車挑戰賽,表現備受認同,實是可喜可賀。



Academic and Research Development

學術及研究發展

As a key provider of vocational education and training (VET) in Hong Kong, the VTC has always sought to open the door to opportunities for young people and to enhance their capabilities through the provision of quality programmes and multiple learning pathways. That is why we introduced a series of "Earn and Learn" Pilot Schemes. We are delighted that the pilot scheme received support from the Government and various industries and trades in need of new talent and provided participants with the opportunity to learn in the workplace under well-defined education and career progression pathways.

We also continued to bolster our existing VET offerings and enhance our curriculum in response to evolving needs. To address various growth industries, we introduced some new programmes and enriched existing modules. For example, in tandem with the growing demand, the Technological and Higher Education Institute of Hong Kong (THEi) is now offering a total of 12 vocationally-oriented degree programmes in three different streams starting September 2014. The student population of THEi also increased over five times in the past three years.

Another important step has been enhancing our research capability. During the year, we organised research-focused events including an educational research symposium and an international conference "Overcoming Challenges in Active Ageing" where internationally renowned scholars and VTC academics shared their vision. In addition, the VTC secured external research funding grants for conducting applied research.

VTC 是本地主要專業教育及培訓發展機構, 一直致力透過提供優質課程和多元升學階梯, 為年輕人打開機會之門,提升他們的競爭力。 為此,我們特意推出一系列「職」學創前路 先導計劃。我們喜見先導計劃得到政府和多 個對人才需求殷切的行業支持,為年輕人提 供在職業訓練以及清晰的進階路徑。

同時,我們繼續力求完善,除加強專業教育及培訓工作外,亦增潤課程內容,以配合社會需求。因應行業發展,我們增設新課程,也豐富現有課程單元。以香港高等科技教育學院 (THEI) 為例,自 2014 年 9 月起,學院的三個學科共提供 12 個專業為本的學位課程,以應需求。過去三年,THEI 的學生人數增長超過五倍,增幅顯著。

提升研究實力是 VTC 的另一重點工作。年內,我們舉辦與研究相關的活動,包括教育發展論壇和「樂樂頤年」國際研討會等,邀請國際知名學者及 VTC 教研人員出席分享灼見。此外,VTC 獲資助經費,進行應用研究。

Infrastructure Enhancement

加強設施

Fostering an engaging and vibrant teaching and learning environment is crucial to nurturing of talents. We invested resources to upgrade and enhance our infrastructure to provide state-of-the-art facilities for our students.

The construction of the International Culinary Institute is now in full swing and targeted for completion in 2017. We also look forward to the opening of our new campus for THEi in the near future.

完備的教學環境對培育英才至為重要。為此, 我們投入資源,提升校園的基建與教學設施。

國際廚藝學院的建築工程正進行得如火如荼, 預計於 2017 年竣工。同時,我們期待 THEi 新校舍於不久將來落成。

Local and Regional Engagement

本地及區域聯繫

The VTC is keen to boost knowledge transfer and nurture collaborations that result in opportunities. The various formats of local and regional partnerships include consultancy services, exchanges and sharing of good practices.

A shining example of synergy building was the partnership with Osaka Jikei Group, a group of vocational schools in Japan. Through this connection, we established collaborations in the fields of rehabilitation, elderly care and multimedia, and introduced a student exchange programme.

VTC 積極推動知識轉移,尋求合作機會;透過顧問服務、交流和經驗分享,促進本地及區內的合作。

我們與日本職業技能學校組織的合作便是一例,雙方就復康護理、安老服務、多媒體方面協作,並推出學生交流計劃。

Building People Capability

建構人才實力

Both students and staff members are valuable assets of the VTC. In pursuance of excellence, the VTC spares no effort in nurturing its students and developing its staff's capabilities.

Apart from offering on-going development programmes to help staff members address the demands of teaching and student development needs, we also encourage staff members to engage in research activities, knowledge exchange programmes and international collaborations.

The year of 2013/14 was certainly a hectic and challenging one for the VTC. Yet, there is still much work to do and much to look forward to. The positive feedback we have received in terms of our programmes, infrastructure projects, students' achievements, and regional and international partnerships tell us that we are on the right track.

Dr Carrie YAU, GBS, JP Executive Director 學生和員工對 VTC 彌足珍貴。因此 VTC 在追求卓越的同時,也致力培育學生,提升員工實力。

除了推行員工發展計劃,協助他們了解教學 需求及學生發展需要,我們亦鼓勵員工參與 研究、知識交流和國際合作項目。

2013/14 年度對 VTC 而言,是忙碌且富挑戰的一年。我們任重道遠,肩負許多未竟使命,須前膽未來。我們欣喜各界對 VTC 的課程、基建發展、學生成就,以至區內及國際協作各方面均予以肯定,這正説明我們正沿著正確的方向發展,向前邁進。

執行幹事 尤曾家麗博士,GBS,JP



Overview of Major Activities

重要活動回顧

2013/14 brought a series of impressive events for the Vocational Training Council (VTC). 職業訓練局 (VTC) 在 2013/14 年內舉行多項精彩活動與盛事,豐富多姿。











The VTC Symphony Orchestra and Chorus presented the "Music on the Silver Screen" Concert to a full house at the Hong Kong Cultural Centre Concert Hall. Under the baton of the acclaimed conductor Dr Henry SHEK, this group of enthusiastic musicians formed by VTC students, alumni and staff members once again showed their talent and won big applause from the audience.

VTC 交響樂團及合唱團呈獻 「銀幕上的經典樂韻」音樂會, 香港文化中心音樂廳全場座無虛 席。國際著名指揮家石信之帶領 一眾熱愛音樂的 VTC 學生、校友 及教職員再展才華,贏得觀眾熱 烈掌聲。

MAY

2 The VTC hosted Infomation Days featuring its member institutions. The Technological and Higher Education Institute of Hong Kong (THEi), the Hong Kong Institute of Vocational Education (IVE), the Hong Kong Design Institute (HKDI) and the Youth College, introduced their full-time programmes tailored for Secondary 6 graduates. The event attracted more than 3,300 prospective students and their parents.

VTC 舉辦課程資訊日,介紹香港高等科技教育學院 (THEI)、香港專業教育學院 (IVE)、香港知專設計學院 (HKDI) 及青年學院所提供適合中六畢業生報讀的各項全日制課程,吸引超過3,300名學生及家長出席。

JUN 6 El

3 HKDI and IVE (Lee Wai Lee) staged its annual Design Show showcasing a wide range of dramatic works by the current graduates to the general public, industry partners and students.

HKDI及 IVE (李惠利)舉辦年度 設計展,展出應屆畢業生豐富多 姿的作品,讓公眾、業界伙伴及 學生欣賞同學的創意成果。

4 300 VTC students attended the three day International Student Seminar held at the Institute of Technology in Singapore to explore social issues and share insights with students from Singapore, Australia and Germany.

300 名 VTC 學生赴新加坡工藝 教育學院,參加為期三天的國際 學生交流研討會,與來自新加坡、 澳洲及德國的學生探討社會 議題,交流觀點。

EVENT HIGHLIGHTS

大 事 剪 影







JUL 7月

5 Seven VTC students represented Hong Kong in the 42nd WorldSkills Competition in Leipzig and achieved three Medallions for Excellence. They joined other Hong Kong delegates to meet the Chief Executive Mr LEUNG Chun-ying after the competition to share their unforgettable experiences.

七名 VTC 學生代表香港出戰在 德國萊比錫舉行的第 42 屆世界 技能大賽,奪得三個優異獎。隨 後,他們聯同香港代表團其他成 員與行政長官梁振英先生會面, 分享難忘的參賽體驗。

AUG 8月

The hall of the IVE (Chai Wan) was named after Wu Jieh Yee in recognition of the generous support of the Wu Jieh Yee Charitable Foundation enabling the VTC to set up a bursary scheme.

IVE(柴灣)院校禮堂命名為 「伍絜宜紀念堂」,銘謝伍絜宜 慈善基金給予VTC的慷慨捐贈, 成立助學金。

SEF

7 The design of the new campus THEi in Chai Wan was in full swing. The twin-tower building has been designed to provide a dynamic and engaging learning environment for students articulating to vocationally-oriented degree programmes.

THEI 柴灣新校舍的設計規劃全速 推展,校舍採用雙塔式設計, 為修讀專業為本學士學位課程的 學生提供舒適的學習環境。







OCT 10月 8 IVE Engineering students won the 3rd Runner-up in the GoPro Adventure Class at the 2013 World Solar Challenge, a premier global event for solar cars with competitors traveling 3,000 km across Australia.

IVE 工程學科學生出征澳洲世界太陽能車挑戰賽 2013 創下 佳績,勇奪 GoPro Adventure Class 組別殿軍。比賽匯聚全球 多支車隊出戰,賽程橫越 3,000 公里澳洲大地。 NOV 11月 9 The VTC showcased its technological products invented by students and teachers at InnoCarnival 2013 at the Hong Kong Science Park. The creativity and innovation displayed impressed visiting guests.

VTC 於香港科學園舉行的 創新科技嘉年華 2013,展出多 項院校的師生研發的作品,創新 意念贏得參觀人士讚賞。 10 The VTC and the Institute of National Colleges of Technology of Japan signed a Memorandum of Understanding (MOU) at the International Symposium on Technology for Sustainability joinly organised by the two organisations. The MOU aims to strengthen exchanges among the teaching teams and students between both parties.

VTC 與日本國立高等專門學校機構在合辦的國際可持續發展科技論壇上,簽訂合作協議,旨在加強雙方師生交流。







DEC 12月 At the VTC Graduation
Ceremony 2013, more than
18,000 graduates from six of
the VTC member institutions
were awarded qualifications
ranging from Higher Diploma,
Diploma and Certificate. The
Secretary for Labour and Welfare
Mr Matthew CHEUNG presented
the VTC Honorary Fellowships
to distinguished personalities
and the VTC Teaching Excellence
Awards to outstanding teachers.

VTC 舉行 2013 年度畢業典禮,超過 18,000 名來自六間成員院校的畢業生獲頒授高級文憑、文憑及證書等不同學歷。勞工及福利局局長張建宗先生頒授 VTC 榮譽院士榮銜與 VTC 傑出教學獎,表揚業界翹楚以及優秀老師的貢獻。

12 THEi hosted an MOU signing ceremony of industrial attachment with 17 companies and organisations from the construction, environmental engineering and healthcare sectors. Industrial attachment opportunities were offered for students at prominent players of industries.

THEI 與建築、環境工程及醫療 業界共 17 間機構簽署合作 協議,為學生提供寶貴機會於 具規模的機構實習。 The Queen of Belgium, Her Majesty Queen Mathilde graced the opening of the "Design in Motion" and "Dress Code" Exhibitions jointly organised by HKDI and IVE (Lee Wai Lee) and partners from "Belgian Spirit". The exhibitions showcased the innovative works and world-class design pieces of Belgian architects and designers.

HKDI 及 IVE(李惠利)聯同 「比利時精神」推廣計劃攜手舉辦「動・時空」及「時裝密碼」 展覽,介紹比利時著名建築師的 創新意念及設計師的出色作品。 比利時皇后瑪蒂爾德親臨香港 出席開幕典禮。







JAN 1月 The Chief Executive
Mr LEUNG Chun-ying met
VTC graduates who won
the championships of the
prestigious Salon Culinaire
Mondial 2013 and the
International Young Chef
Challenge 2013 at a celebration
gathering held in the VTC
Pokfulam Complex.

VTC 廚藝課程畢業生參加享譽國際的 2013 世界廚藝大師大賽及 2013 國際青年廚師挑戰賽,勇奪冠軍殊榮。獲獎廚師出席 VTC 薄扶林大樓舉行的祝捷會,並與行政長官梁振英先生會面。

15 The VTC introduced the "Earn and Learn" Pilot Scheme. The electrical and engineering sector was the first to join the pilot scheme that integrates classroom learning and on-the-job training, with clear career progression pathways and designated allowances for young people to equip themselves with knowledge and skills to pursue a promising career.

VTC 推出「職」學創前路先導計劃,結合課堂學習及在職訓練,提供清晰的事業發展階梯,並提供津貼,助年輕人掌握專業知識及技術,開拓理想發展前路。機電業為率先參與計劃的行業。

FEB 2月 The VTC mounted a onestop booth in the Education and Careers Expo 2014 offering information on its vocational education and training programmes for young people as well as advice on their studies and career development. The four-day Expo attracted over 110,000 public visitors.

VTC 參加教育及職業博覽 2014,一站式展示專業教育培 訓資訊,並為年輕人提供最新升 學及就業指導。為期四天的展覽 吸引超過 11 萬名公眾人士 參觀。 International Culinary Institute Groundbreaking Ceremony

25 February 2014



職業訓練局及香港印刷業商會合作備忘錄簽署儀式

職」學創前路

17 Mrs Carrie LAM, Chief
Secretary for Administration
officiated at the Groundbreaking
Ceremony of the International
Culinary Institute, which aspires
to be a centre of excellence in
grooming talent of international
culinary arts, reinforcing
Hong Kong as the Gourmet
Paradise.

政務司司長林鄭月娥女士擔任國際廚藝學院動土儀式主禮嘉賓。 學院旨在培育優秀國際廚藝人才,鞏固香港「美食天堂」地位。 MAF 3月 18 Mr Koji SEKIMIZU, Secretary-General of the International Maritime Organisation of the United Nations, visited the Maritime Services Training Institute and exchanged views on the development of vocational education and training for maritime industry locally and globally with Mr Arthur BOWRING, Chairman of the VTC Maritime Services Training Board and Dr Carrie YAU, Executive Director of the VTC.

聯合國國際海事組織秘書長 Mr Koji SEKIMIZU 到訪海事訓練 學院,與 VTC 海事服務業訓練委 員會主席 Mr Arthur BOWRING 和 VTC 執行幹事尤曾家麗博士 會晤,交流本地及海外發展海事 專業教育培訓課程的見解。 19 The VTC extended the "Earn and Learn" Pilot Scheme to the printing industry with the support from the Hong Kong Printers Association to train up new blood.

VTC 獲香港印刷業商會支持,拓展「職」學創前路先導計劃至印刷業,為行業培育更多新血。





DRIVING INTERNATIONALISATION

放 眼 國 際

The Vocational Training Council (VTC) strives to instil its students with a global vision. Internationalisation plays a key role in developing intercultural competencies and international perspectives in face of the increasing prominence of globalisation.

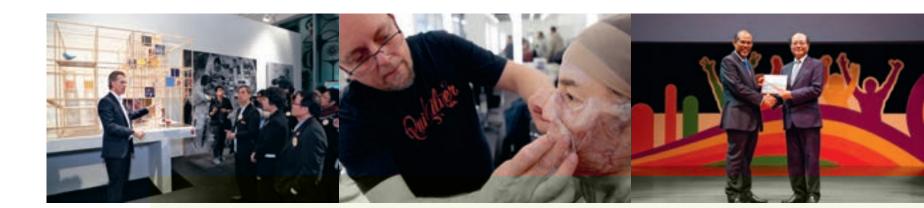
A dedicated International Development Division was set up in 2013 to facilitate the development and execution of the Council's educational internationalisation strategies. The division is tasked with promoting and embedding internationalisation into our core activities and curriculum, as well as forging strategic partnerships for international exchange and collaboration. Two new funding schemes, namely the Visiting Fellows and Scholars Scheme and the Project Collaboration Scheme, were also set up to fund international activities.

Since 2012/13, the VTC has been admitting more non-local students to its full-time programmes. We also welcomed more than 180 overseas students to the VTC for exchange study during the year.

職業訓練局 (VTC) 其中一項要務,是培養學生的國際視野。在日趨全球化的形勢下,推動國際化對發展學生的跨文化才幹及全球視野起著重要作用。

為此,我們在 2013 年成立國際發展科,促進研擬及實施國際化策略,包括將國際化元素注入核心工作和課程中、建立策略伙伴關係,以及推動國際交流和協作活動。VTC 亦於年內推出兩項新資助計劃 -- 訪問學人計劃和項目協作計劃,鼓勵推行國際活動。

自 2012/13 年起,我們取錄更多非本地學生修讀全日制課程。年內,我們亦接待逾 180 名海外交流生。



Borderless Learning Opportunities

學習無彊界

The VTC advocates learning without walls and believes in creating a holistic educational experience for students. The VTC actively promoted academic collaborations and signed new agreements with overseas institutions as part of its endeavours to boost student exchange. Other opportunities for our students included familiarisation visits, overseas attachments and international competitions.

In 2013/14, there were more than 2,000 students joining exchange programmes held overseas covering Japan, Korea, Taiwan, Vietnam, Cambodia, Indonesia, India, Singapore, Malaysia, Belgium, Germany, Denmark, the United Kingdom, New Zealand and Australia.

Last summer, VTC students joined the second World Design Summer Camp with more than 100 local and international design students. The two-week programme included team projects, talks, seminars and workshops, as well as a tour of the Pearl River Delta, offering students an opportunity to exchange cultures and design visions.

The Master Lecture Series and Visiting Fellows/Creators-in-residence Scheme organised by the Hong Kong Design Institute (HKDI) offered opportunities for both our staff and students to learn from by world-renowned designers and overseas practitioners. A series of exhibitions were held at the HKDI, including "George Nelson: Architect, Writer, Designer, Teacher", "Design in Motion" and "Dress Code." The exhibitions brought exciting and creative works from world masters to our students and the public, contributing a rich cultural ambience on campus.

求學無彊界,VTC 倡議讓學生得到全方位的 學習體驗。我們積極籌劃學術交流,與海外 院校締結新協議:又安排學生觀摩考察、海 外實習和參加國際比賽等,開拓良機。

2013/14 學年, 逾 2,000 名 VTC 學生參加多項海外交流活動,足跡遍及日本、韓國、台灣、越南、柬埔寨、印尼、印度、新加坡、馬來西亞、比利時、德國、丹麥、英國、新西蘭和澳洲等地。

去年暑假,VTC 學生參加第二屆「海外設計夏令營」,與超過100名本地和海外設計學生砥礪切磋。為期兩周的活動包括小組專題習作、講座、研討會及工作坊等。學生又珠江三角洲,作文化交流,暢談設計願景。

香港知專設計學院 (HKDI) 舉辦大師講座和訪問學人/駐校創作家計劃,邀請世界名師和海外專家分享設計經驗,為師生提供多元和國際化的學習機會。此外,HKDI亦籌辦連串展覽,包括「George Nelson: Architect, Writer, Designer, Teacher」、「動・時空」和「時裝密碼」展覽,新穎富創意的名師作品盡現學生和公眾眼前,豐富校園的文化氛圍。



DRIVING SKILLS
EXCELLENCE THROUGH
INTERNATIONAL
COMPETITIONS

Our students are encouraged to benchmark their talents and skills against peers and international standards through participating in international competitions. 我們鼓勵學生參加國際比賽,與同儕較量, 知己知彼,認清實力,以國際級水平為努力 目標。 A team of young talented chefs from the Hong Kong Chefs Association, including two graduates of the VTC rose to the challenge by winning the gold medal and first place at the Pattaya City Culinary Cup 2013 in Thailand. After a series of international competitions in November 2013 in Seoul, Korea and in Dubai, the United Arab Emirates, the team competed at the final round of Salon Culinaire Mondial in Basel, Switzerland and won 2 Gold medals and the Culinary World Master.

香港廚師協會率領年輕精英隊,包括兩名 VTC 畢業生,出戰泰國「芭堤雅城市盃廚藝比賽 2013」。賽隊勇奪金獎,名列榜首。2013年11月,賽隊再接再厲前往南韓首爾和阿聯 酋杜拜,參與連場國際廚藝比賽,於瑞士巴塞爾「2013世界廚藝大師大賽」決賽中,獲得兩個金獎,成為全場總冠軍,贏得「世界廚藝大師」殊榮。



Seven VTC students and alumni represented Hong Kong in Leipzig, Germany by participating in the 42nd WorldSkills Competition and competing against 1,000 young professionals from around the world. The team successfully brought home three Medallions for Excellence in Beauty Therapy, IT Software Solutions for Business and Web Design after four days of rigorous testing.

七名 VTC 學生和校友代表香港遠赴德國萊比錫,參加第 42 屆世界技能大賽,與全球 1,000 名年輕選手較量。經過一連四日的嚴格考驗,代表團創出佳績,贏得美容護理、資訊科技商業軟件方案和網頁設計三項優異獎章,凱旋而歸。

37

Strengthening Research Capabilities

增強研究實力

36

The VTC has strengthened its capabilities in applied research by embracing practical social and industrial research as part of its core activities. We actively encourage faculty members to engage in research that can add value to teaching and is relevant to the needs of society. The VTC aims to explore and develop practical solutions to help resolve topical social issues and industrial technological problems.

During the year, the VTC successfully secured external funding grants for conducting applied research. A series of programmes have also been arranged to enhance staff capacity to conduct high-quality research such as organising skills training workshops, sharing sessions and educational research symposiums. In June 2013, the VTC organised a symposium on "Quality Vocational Education" which provided a platform for researchers and practitioners in vocational education and training (VET) to share and exchange their knowledge and experience.

One of the key research focus areas of the VTC is ageing population. In February 2014, a two-day International Conference entitled "Overcoming Challenges in Active Ageing" was held at the Technological and Higher Education Institute of Hong Kong (THEi), which gathered about 200 experts and academics in different areas to explore active ageing strategies. A study was also conducted during the year to examine the needs of elderly care support service providers in Hong Kong.

The teaching staff and students of THEi, HKDI and the Hong Kong Institute of Vocational Education (IVE) co-developed an electronic medical monitoring system called "Vital-i" which provides healthy tips and alerts users to take medicine, exercise or visit a doctor if necessary. The product was showcased in the InnoCarnival 2013 organised by the Innovation and Technology Commission, attracting the public to share their insights.

為提升應用研究實力,VTC 把社會及工商業實用研究列為核心工作。我們積極鼓勵學科開展教學和社會的研究項目,期望探討以致制訂實用方案,協助解決當前的社會和行業技術困難。

年內,VTC 成功得到外間資助,進行應用研究,亦舉辦連串訓練,如組織技巧研習坊、交流環節和教育研究研討會等,提升員工實力和研究質素。2013 年 6 月,VTC 舉辦「優質專業教育」研討會,為專業教育研究人員和從業員提供分享知識和交流經驗的平台。

人口老化是 VTC 其中一個焦點研究範疇。 2014年2月,我們假香港高等科技教育學院 (THEi)舉辦一連兩日的「樂樂頤年」國際 研討會,約 200 名不同領域的專家和學術人 員共商活齡良策。年內,我們亦探究香港長 者護理支援服務機構的需要。

THEI、HKDI和香港專業教育學院(IVE)師生一起研發「Vital-i」電子醫療監控系統,提供健康建議,提醒用家準時服藥、運動或覆診。Vital-i於創新科技署主辦的創新科技嘉年華2013中展出,吸引公眾參觀,細聽學生分享研發點滴。





Environmental technology and sustainability is another area of research focus of the VTC, and also one of the Government's development priorities. In November 2013, the VTC and the Institute of National Colleges of Technology of Japan co-hosted the 3-day International Symposium on Technology for Sustainability. It gathered over 300 experts, scholars and students from Japan, Singapore, Thailand, Taiwan and Hong Kong to share ideas on sustainable development driven by technology. Results of some 180 research projects encompassing the industries of electronic engineering, mechanical engineering, construction engineering, information technology and applied science were presented.



Two industrial joint research and development centres are being established in environmental technology and sustainability at THEi. A network of more than 20 collaborating partners from local and non-local environmental engineering companies supports this initiative.

Furthermore, a new cross-disciplinary action research group, HKDI Design for Social Innovation and Sustainability (DESIS) Lab for Social Design Research, was set up during the year at HKDI. The DESIS Lab is part of the DESIS International Network collaborating with over 40 DESIS Labs around the world. It aims to provide a research platform for social design, an emerging field that advocates a new approach to design: "designers as enablers of social change".

我們與行業合作,於 THEi 設立兩所工商業環境科技及可持續發展聯合研發中心,此協作項目獲逾 20 間本地及非本地環境工程伙伴機構支持。

HKDI 亦於年內加入社會創新與可持續設計國際聯盟,成立全新的跨學科研究小組 HKDI 社會設計工作室,與全球超過 40 個社會設計工作室合作,提供社會設計的研究平台,提倡「由設計師策導社會改革」的新方向。



HOLISTIC VOCATIONAL EDUCATION AND TRAINING

全 方 位 專 業 教 育 培 訓

Offering quality vocational education and training for its 250,000 students and equipping them with knowledge and employability skills are the core mission of the VTC. The VTC has built up an extensive portfolio of well-designed vocational and training programmes covering a wide spectrum of professional disciplines and levels. Ranging from certificate, sub-degree, degree to master degree, they form a seamless progression pathway.

VTC 的核心使命,是為VTC 各院校的 250,000 名學生提供優質的專業教育及培訓, 傳授專業知識和就業技能。我們精心設計的 多元化課程,涵蓋不同專業學科,頒發學歷 由證書、副學位、學位至碩士,為學生打造 通達的升學大道。



Curriculum Development and Enrichment

發展課程 增潤內容

Since its establishment in 2012, THEi has been offering VTC degree programmes. In response to increasing workforce needs of various growth industries, more vocationally-oriented degree programmes are now offered by THEi. These include professional accounting, hotel operations management, and multimedia technology and innovation.

Apart from THEi's degree programmes, a number of new programmes of various levels and enriched modules were introduced in light of development and areas of growth, such as construction, engineering, design, elderly services and culinary arts.

The new Higher Diploma (HD) programmes incorporate enhanced features, including enriched-language training, whole-person development and industrial attachment. The first cohort of HD graduates is expected in 2014. More than 50 top-up degree programmes are offered by our School of Higher and Professional Education to meet the aspirations of HD graduates and other sub-degree holders for higher qualifications. Master degree programmes are also offered in collaboration with WMG of the University of Warwick.

During the year, a total of 58,590 students enrolled in the VTC's pre-employment programmes. More than 15,700 students graduated from the full-time pre-employment programmes offered by our member institutions. Around 47% of graduates pursued further full-time studies. Significantly, 90% of the graduates who opted to join the workforce secured employment.

2012 年成立的 THEI,開辦 VTC 學位課程。配合增長行業日益殷切的人力需求,THEI 現已增辦更多專業為本的學士學位課程,涵蓋專業會計、酒店營運管理、創新及多媒體科技等課程。

除了THEi 的學位課程,我們亦因應行業的發展和增長情況,開辦各級程度的新課程和增潤單元,涵蓋建造、工程、設計、長者服務和廚藝等範疇。

我們的新高級文憑課程加強了語文訓練、全人發展及行業實習元素,內容更為充實,2014年會有首屆畢業生。對於有志進修更高學歷的高級文憑及其他副學位課程畢業生,我們的才晉高等教育學院亦提供逾50個學位銜接課程。另我們又與英國華威大學合辦碩士學位課程。

年內,共有 58,590 名學生就讀於 VTC 院校的職前課程;其中,逾 15,700 人為全日制職前課程畢業生;約 47% 畢業生繼續修讀全日制課程,而選擇就業的畢業生當中,九成已獲聘書。

New Pathways for Youth

為年輕人開創新天

Supporting the initiatives raised in the 2014 Policy Address and the Government Budget to strengthen vocational education and youth employment, the VTC launched the new "Earn and Learn" Pilot Scheme targeting Secondary 3 and 6 school leavers. The scheme offers VET by integrating classroom learning and on-the job training.

政府於2014年《施政報告》和《財政預算案》 內提出加強職業教育及青年就業。配合這項 政策方向,VTC推出全新的「職」學創前路 先導計劃,結合課堂學習和在職訓練,為中 三及中六離校生提供職業教育培訓良機。



The Government and partaking industries offer the participants allowances and a guaranteed level of income – young people can earn a steady income while equipping themselves with knowledge and skills to pursue a career. During the year, the pilot scheme has been launched amongst industries and trades with a keen demand for labour, such as electrical and mechanical services, as well as printing industries. In 2014, the scheme extends to more industries, including retail, automobile and the watch and clock sectors.

The VTC also administers apprenticeship and traineeship schemes that offer school leavers valuable choices to receive systematic workplace training and a well-regarded professional qualification fitting their skill level.

In 2013/14, about 4,000 apprentices in more than 100 trades received training to become qualified skilled workers under the Apprenticeship Scheme. Over 100 trainees enrolled in the pilot Traineeship Scheme for hairdressing and beauty care industries. The scheme supports youths developing their career through practical on-the-job training in the workplace; complemented by relevant structured vocational education programmes offered by the VTC. In 2014, the scheme also extends to retail and elderly care services industries.

政府聯同參與行業為計劃學員提供津貼和特定薪酬,讓年輕人學習專業知識和技術的同時,賺取穩定收入,循序漸進發展事業。這項先導計劃已於年內率先於機電和印刷等人力需求殷切的行業推行。在2014年,計劃進一步擴展至更多行業,包括零售,汽車及鐘表業。

此外,VTC 亦負責管理學徒訓練計劃和見習 員訓練計劃,提供有系統的在職訓練,並按 技能水平頒授廣獲認可的專業資格,是中學 離校生值得考慮的選擇。

2013/14年,約4,000人參加學徒訓練計劃,涵蓋超過100個工種,滿師後可成為合格技工。另外,協助年輕人發展事業的見習員訓練計劃,亦於美容業及美髮業推行一項先導計劃,參加見習員有逾100名,他們接受在職實務訓練,並於VTC修讀有系統的專業教育課程;這項計劃亦於2014年擴展至零售業及安老服務業。

Promoting VET in the Secondary Education Sector

聯繫中學推廣專業教育培訓課程

The VTC has continued its close interaction with secondary schools. During the year, more than 400 school talks introducing a range of study opportunities for secondary school leavers were held in more than 280 secondary schools. A series of events targeting secondary schools' principals and teachers such as Principal Forum and Careers Master Reception helped deepen their understanding on the development and values of VET. The VTC education advisers also actively participated in the staff development day organised by different secondary schools, thereby establishing closer links with the secondary education.

To help students appreciate the value of VET and plan ahead for their future studies and career aspirations, the VTC actively promotes VET in the secondary education sector through the offering of Applied Learning (ApL) courses. In 2013/14, 10 ApL courses in a various areas of studies including the new course child care and education, were offered to 2,600 Secondary 5 students.

VTC 繼續與中學密切交流。年內,我們探訪超過 280 間中學,舉辦逾 400 場學校講座,介紹 VTC 為中學離校生提供的多元升學選擇。我們亦舉辦校長座談會及文憑試升學路向規劃座談會等活動,讓中學校長及教師加深認識專業教育培訓的發展,從而了解其價值和優點。我們的專業教育顧問也參加不同中學舉辦的教職員研修日,從而與中學教育界建立更深厚的關係。

我們亦積極為中學開辦應用學習課程,幫助學生認識專業教育培訓的好處,好好規劃未來的升學和就業路向。2013/14 學年,我們開辦十項不同範疇的應用學習課程,包括幼兒教育課程,吸引 2,600 名中五學生參與。



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Meeting the Special Needs of Young People 關心青少年 照顧特殊教育需要

Striving to equip young people with vocational and industrial skills, the VTC has been running the Vocational Development Programmes since 2004, offering training opportunities for those who may not otherwise benefit. Some 700 non-engaged youths participated in these programmes in 2013/14. In collaboration with the Social Welfare Department, the VTC also offered tailor-made VET programmes for more than 800 residents at the Tuen Mun Children and Juvenile Home. We also teamed up with the Correctional Services and Social Welfare departments to provide vocational training courses.

In parallel, we provided training to students with special educational needs (SEN) to prepare them for employment opportunities or further education. During the year, some 600 full-time and 400 part-time places were offered by the Shine Skills Centre. About 660 SEN students were also enrolled onto programmes such as top-up Degrees, HD, Foundation Diplomas (Level 3) and Diplomas in Vocational Education offered by other member institutions. Adapted ApL courses were offered to about 120 senior secondary students with intellectual disabilities.

For non-Chinese speaking students, some 800 students have been enrolled to the 20 dedicated full-time and part-time VET programmes designated for their specific needs.

VTC 自 2004 年開始推行職業發展計劃,為原未能受惠的年輕人提供訓練機會,提升他們的職業和行業技能。2013/14 年,約 700 名待業 / 待學青年參加計劃。我們又為社會福利署的屯門兒童及青少年院逾 800 名院友設計專業教育培訓課程,亦與懲教署和社會福利署合作,開辦專業培訓課程。

同時,我們向有特殊教育需要的學生提供訓練,協助他們為就業或升學做好準備。年內,展亮技能發展中心提供約 600 個全日制及400 個兼讀制學額;另有約 660 名有特殊教育需要的學生獲 VTC 其他院校取錄入讀銜接學士學位、高級文憑、基礎文憑(級別三)及中專教育文憑等課程。我們亦開辦應用學習調適課程,約 120 名智障高中學生修讀。

此外,我們取錄約800名非華語學生入讀20個指定的全日制和兼讀制專業教育培訓課程。

Enhancing Infrastructure for Student Learning

提升學習設施

The VTC has always been passionate about providing students with the best learning environment possible for them to develop their skills and potential.

A number of projects are being undertaken to create a quality and effective learning and teaching environment. One example of these is the International Culinary Institute (ICI) located at Pokfulam. The Institute will provide state-of-the-art facilities to develop expertise in international cuisines and wine-related knowledge. The construction of a 12-storey dormitory at IVE (Tsing Yi) and the new campus for THEi in Chai Wan are also in full swing.

VTC 一直傾力打造優越的學習環境,助學生掌握各項專業知識技術,發揮潛能。

我們正推行多項提升教學質素和績效的校園工程。座落薄扶林的國際廚藝學院 (ICI) 新校舍為一佳例,設施先進,配合國際廚藝及葡萄酒的專業教學用途。此外,位於 IVE (青衣)樓高 12 層的學生宿舍及柴灣 THEi 新校舍的興建工程亦全力推進。



In addition, the development of some new facilities came into completion this year. These include the Cloud Technology Centre at IVE (Chai Wan) to support the training of students in regard to data centres and related network services. A Wine and Beverage Lab at IVE (Haking Wong) has created an environment conducive to learning about wines and spirits. The Fong Yun Wah Centre for Elderly Service housing a dementia-friendly home, a rehabilitation training lab and an outdoor exercising area for the elderly was also set up in IVE (Sha Tin).

部分院校的新設施工程亦已於年內完成,包括支援數據中心及網絡服務培訓的 IVE (柴灣)雲端科技中心、專為葡萄酒及醇酒教學而設的 IVE (黃克競)品酒工房,和設於 IVE (沙田)的方潤華長者服務中心。中心提供為腦退化人士而設的家居設備、復康訓練實驗室,以及適合長者使用的戶外運動空間。

- 1 ICI 國際廚藝學院
- 2 Dormitory 學生宿舍
- 3 New Campus of THEi THEi 新校舍





Supporting the Qualifications Framework Development

支援推行資歷架構

The VTC has always been a key supporter in the development and implementation of the Qualifications Framework (QF). The VTC has continued its efforts to offer quality assured learning and articulation pathways for preemployed youngsters as well as in-service practitioners through the framework.

For instance, the VTC has made further efforts to adopt various sets of Specifications of Competency Standards (SCS) developed under QF, especially for in-service training. During the year, 27 SCS-based courses of QF levels ranging from level 2 to level 4 have been registered on the Qualifications Register. We also attempted an early compliance of the Award Titles Scheme and the adoption of the use of QF credit in our programmes in order to facilitate admission of applicants and course exemption for those who have gained relevant credits in previous learning.

As the assessment agency for the Recognition of Prior Learning (RPL) mechanism, the VTC helps verify the skill levels of veteran workers in eight industries, namely printing and publishing, watch and clock, hairdressing, property management, automotive, jewellery, logistics and Chinese catering industries. The RPL services will be extended to the Beauty and Retail industries in the third and fourth quarters of 2014.

VTC 一向十分支持政府發展和推行資歷架構, 並為年輕人和在職人士提供具質素的升學進 修課程。

舉例而言,VTC 進一步採納資歷架構內適用 於在職培訓的多套《能力標準説明》:年內, 我們共推出 27 個「能力為本」課程,資歷級 別由第二至四級不等,已載列於香港資歷名 冊。我們亦率先依照資歷名銜計劃,採用資 歷學分,讓已取得相關資歷學分的人士在報 讀新課程時可獲得適當的學科豁免。

VTC 亦為過往資歷認可機制擔任評估機構,協助核證資深從業員的技能水平。已推行評估的八個行業包括:印刷及出版業、鐘表業、美髮業、物業管理業、汽車業、珠寶業、物流業和中式飲食業。過往資歷認可服務於2014年第三及四季擴展至美容業和零售業。

Enhancing Quality Assurance and Programme Accreditation

課程評審質素保證

The VTC takes pride in its robust quality assurance (QA) system that enables us to provide high quality VET programmes and services. We proactively seek academic and professional recognition of our programmes from relevant accreditation bodies as part of our external QA procedure.

Currently, the VTC hosts the Programme Area Accreditation status in 69 Programme Areas up to QF Level 4. Over the years, three new VTC degree programmes at QF Level 5, have successfully obtained local accreditation status. The Hong Kong Council for Accreditation of Academic and Vocational Qualifications has accredited another nine non-local top-up degree programmes jointly operated by the VTC and overseas institutions.

VTC 設有健全的質素保證制度,確保提供優質專業教育和服務。我們追求卓越,積極聯繫相關評審機構頒發學術及專業認可。

現時,我們獲頒發 69 項學科範圍評審資格,資歷級別最高為第四級。年內,三項新的 VTC 學士學位課程亦取得資歷架構第五級的認可。另外,我們與海外院校合辦的九項非本地學士學位銜接課程,亦已經由香港學術及職業資歷評審局審核。



SERVING INDUSTRY WITH EXPERTISE

專業實幹服務業界

A skilled and quality workforce is an important foundation in the sustainable economic growth of Hong Kong. The VTC has administered several industry-wide schemes and various in-service training programmes to enhance the competiveness of Hong Kong's workforce and to assist working adults to attain professional qualifications and pursue lifelong learning.

幹練優秀的人才,是香港維持經濟增長的重要基石。VTC 管理多個行業培訓計劃及在職培訓課程,提高就業人口的競爭力,又助在職人士考取專業資格,終身學習。

Skills Recognitions for Professionals

專業技能認證

Last year, the VTC launched the One Examination, Multiple Certification system in collaboration with the Guangdong Occupational Skill Testing Authority and International Professional Standards Network with beauty care and hairdressing industries as the pilot industries. The system allows successful candidates of the examination to be certified by the Mainland, Hong Kong and international professional organisations. During the year, 117 individuals successfully gained recognition of achievement. The system will be extended to elderly care and printing in 2014.

The Examination Centre of Institute of Professional Education And Knowledge (PEAK) provides different types of professional examinations for in-service personnel to fulfil their qualification requirements and to maintain their professional standards. Currently, the PEAK Examination Centre is the main examination body for the Insurance Intermediaries Qualifying Examination, Mainland Qualifying Examination for Insurance Intermediaries, Leveraged Foreign Exchange Trading Examination, and MPF Schemes Examination in Hong Kong.

去年,VTC 與廣東省職業技能鑑定指導中心及國際專業標準聯盟合作,於美容及美髮業率先試行「一試三證」計劃。透過計劃考試及格,可獲取內地、香港及國際專業組織三項資歷認證。年內,共117人成功通過考核,獲得認證。計劃於2014年擴展至安老服務及印刷業。

高峰進修學院(PEAK)考試中心舉辦各類專業考試,讓在職人士應考以符合從業資格的要求,及維持專業的水平。現時該中心在本港是保險中介人資格、中國保險業保險中介從業人員資格、槓桿式外匯交易、強制性公積金計劃等考試的主考機構。

Quality Industry-specific Training and Consultancy Services

專門培訓與顧問服務配合行業需求

A wide range of quality in-service training services for working people particularly in the professional areas of banking, finance, insurance and information technology are offered by PEAK. Corporate training and consultancy services are also provided to the Government and corporations to address the training needs and to provide them with business solutions. The VTC Tao Miao Institute provides professional education and training programmes for in-service personnel of the catering industry to enhance their knowledge, skills and expertise.

PEAK 開辦多種在職培訓服務,主要涵蓋銀行、金融、保險和資訊科技等專業範疇;同時亦按政府及各類機構的需求,提供培訓和企業顧問服務和業務方案。VTC 稻苗學院為餐飲業人士提供教育培訓,提升他們的知識技能和專業水平。



New Setup Facilitating Industry Development

新院校設施 推動行業發展

To nurture a quality workforce in international cuisine, the VTC has established the ICI, which is admitting its first intake in the 2014/15 academic year. The institute will offer a variety of culinary arts training including the cuisines of Europe, the Mediterranean, South America, the Middle East and Asia. Students will be trained for a very international career in the catering industry.

The newly-established Calibration Laboratory at IVE (Tuen Mun) provides calibration services and in-service training courses for industry practitioners and offers students the opportunity to learn about the operations of an accredited laboratory in a simulated environment.

VTC 已成立 ICI,並於 2014/15 學年招收首批新生,培育精通國際廚藝的優秀人才。學院包羅歐洲、地中海、南美、中東及亞洲菜式系廚藝訓練,學生日後可投身國際餐飲事業。

IVE(屯門)新設立的校正實驗室為從業員提供校正服務和在職培訓課程,學生可在模擬認可實驗室的環境中學習正規運作。





LOCAL LINKAGE

本 地 聯 繋

The Vocational Training Council (VTC) has a strong tradition of working in close partnership with Government, business and industry. In cultivating a large pool of well-trained and skilled talent, we have contributed to the growth of Hong Kong. In 2013, we were honoured to receive the SME Best Partner Award 2013 presented by the Hong Kong General Chamber of Small and Medium Businesses in recognition of our efforts in facilitating the development of local SMEs.

多年來,職業訓練局 (VTC) 與政府部門及工商 界合作無間,培育專業幹練的人才,貢獻香 港發展。我們推動業界發展的努力得到香港 中小型企業總商會的嘉許,於 2013 年獲頒 中小企業最佳拍檔獎。

Industry Collaborations

業界協作

In 2013/14, relationships between the VTC and local industry continued to grow through co-operative agreements. We entered into agreements with a number of corporations including: the Hong Kong Federation of Restaurants and Related Trades Ltd, McDonald's, Smark Global (Holdings) Limited, The Hong Kong Institute of Bankers, Worldwide Flight Services, China State Construction Engineering (Hong Kong) Ltd, Chun Wo Development Holdings Limited, Gammon Construction Limited, Hong Kong Asphalt (Green) Limited and Hong Kong Adventist Hospital.

In September 2013, a Memorandum of Understanding with The Hong Kong Jockey Club was signed to build a strategic partnership on inviting world-renowned and Michelin starred chefs from all over the world to Hong Kong for exchanges and demonstrations on culinary skills.

在 2013/14 年度,我們繼續與本地各行業機構簽訂合作協議,加強發展伙伴關係,包括:香港餐飲聯業協會有限公司、麥當勞、傳匯環球(控股)集團有限公司、香港銀行學會、環美航務、中國建築工程(香港)有限公司、倭和發展集團、金門建築有限公司、香港瀝青(環保)有限公司及香港港安醫院。

2013 年 9 月,我們與香港賽馬會簽訂合作協議,雙方成為策略伙伴,攜手邀請米芝蓮星級國際名廚來港交流獻藝。





Donations and Scholarships

捐款興學 設獎學金

The VTC is deeply grateful to donors who have rendered their generous support to its academic and student development. These donations together with the Government's matching grants will go towards the VTC Student Development Foundation, which funds the various student development programmes that enrich the learning of our 50,000 full-time students.

Several new major donations were received from charitable foundations during the year. These included the donation of Wu Jieh Yee Charitable Foundation for setting up a bursary for needy students. The Joseph Lau Luen-hung Charitable Trust sponsored two student development programmes to build students' resilience and perseverance and inculcate a caring attitude for the under-privileged in society. The Fong's Family Foundation sponsored new equipment for the Fong Yun Wah Centre for Elderly Services. The CYMA Charity Fund awarded 100 scholarships to Hong Kong Institute of Vocational Education and Hong Kong Design Institute students, and the Fly High Foundation affirmed 50 students of the Youth College for their outstanding academic achievements and dedication to volunteer services.

On another exciting note, this year additional scholarships were also established to enable Higher Diploma students to study abroad. For instance, the Gemini Foundation set up The Richard Croucher Scholarship for a graduate studying an architectural design degree programme in the United Kingdom.

我們衷心感謝各界人士的慷慨支持,助 VTC 推動學術和學生全面發展。這些捐款連同政府配對補助金將會撥入 VTC 學生發展基金,用作各類學生發展活動的經費,讓 50,000 名全日制 VTC 學生受惠,體驗豐富的學習生活。

年內,VTC 喜獲慈善基金組織新的捐贈,主要捐獻包括:伍絜宜慈善基金為有經濟需要捐獻包括:伍絜宜慈善基金為有經濟金 助兩項學生發展活動,鍛鍊學生堅毅不屈的精神,培養他們的愛心,鼓勵他們關務中心添置新器材;馬振玉慈善基金捐贈 100項獎學金予香港專業教育學院剛計劃,對 100 有數學學完學生;以及傲翔獎勵計劃 100 名學業及義工服務表現卓越的青年學院 9生。

本年度,VTC增設了獎學金,讓高級文憑學生有機會負笈海外。其中一項,是我們得到 Gemini Foundation 的襄助,設立了 The Richard Croucher Scholarship,資助一名畢業生留學英國修讀建築設計學位課程。





Honouring Industry Achievers

嘉許行業翹楚

Every year, the VTC awards Honorary Fellowship to outstanding individuals who have made significant contributions to the development of vocational education and training or to the community of Hong Kong. Over the years, these distinguished individuals provided staunch support and contributions to the VTC. These include leadership in various industry Training Boards, ambassadorship in corporate promotion campaigns, advice to programme planning and curriculum development, provision of student attachment opportunities, championship in new facilities development, solicitation of scholarships, as well as playing pivotal roles in experience sharing and industry networking.

Seven prominent individuals were conferred the title of Honorary Fellow during the 2013 VTC Graduation Ceremony. They were:

- Mr Rudolf GREINER
 Renowned International Hotelier
- Prof Jackson HO Yee-tak, PhD, MH
 Chairman, Jockey Club Heavy Vehicle Emissions Testing and Research Centre Steering Committee
- Mr Stanley HUI Hon-chung, JP
 Chief Executive Officer, Airport Authority Hong Kong
 Chairman, Hong Kong-Zhuhai Airport Management
 Company Limited
 Chairman, Chinese Cuisine Training Institute Training
 Board
- Dr Kevin LAU Kin-wah, JP Chairman and Managing Director, the Hanville Group
- Dr Henry STEINER Founder, Steiner & Co.
- Dr David WONG Yau-kar, BBS, JP Chairman, Business and Professionals Federation of Hong Kong
- Mr YEUNG Wai-sing, MH
 Chairman, Association for Hong Kong
 Catering Services Management Limited

每年,VTC 也會向對香港專業教育培訓以至整體社會有重大貢獻的傑出人士頒授 VTC 榮譽院士。多年來,他們鼎力支持 VTC 發展,貢獻良多,包括領導各個行業訓練委員會的工作、擔任企業宣傳運動大使、為課程策劃及發展提供意見、為學生提供工作實習機會、提倡發展新設施、贈予獎學金等,又樂於與我們分享經驗和協助我們建立業界網絡。

在 2013 年度 VTC 畢業典禮上,我們向七位業界翹楚頒授榮譽院士榮銜。他們來自不同界別:

- 簡禮能先生 國際知名酒店業翹楚
- 何懿德教授, PhD, MH 賽馬會重型車輛排放測試及研究中心 督導委員會主席
- 許漢忠先生, JP 香港機場管理局行政總裁 珠海市珠港機場管理有限公司董事長 中華廚藝學院訓練委員會主席
- 劉建華博士, JP 敘資集團主席兼董事總經理
- 石漢瑞博士 石漢瑞設計公司創辦人
- 黃友嘉博士, BBS, JP 香港工商專業聯會主席
- 楊位醒先生, MH 香港餐務管理協會主席



MAINLAND AND REGIONAL CONNECTIONS

聯 繋 內 地建 立 亞 太 網 絡

Aspiring to be a leading vocational education and training provider in the region, the VTC is keen to forge close ties with its Mainland and regional counterparts. In 2013/14, the VTC took further steps to extend our partnership network.

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VTC 的願景是發展成為亞太區卓越的專業教育培訓機構,為此我們積極聯繫內地及區內伙伴,建立緊密關係。在 2013/14 年度,我們進一步拓展伙伴網絡。



Strategic Partnerships

策略伙伴

A number of important agreements were established with our Mainland counterparts to provide students with valuable opportunities for industrial attachment, research and training. These include agreements with Ningbo Municipal People's Government, Ningbo Education Bureau, Ningbo University of Technology, Ningbo College of Health Sciences and Ningbo Polytechnic, as well as Guangdong Food and Drug Vocational College. Collaborations in the fields of rehabilitation, elderly care and multimedia were explored and developed to broaden students' visions and exposure.

Leveraging the connections established over the years, programmes including Professional Diploma in Property Management, Vocational English Programme and Pro-Tools Certification were jointly offered with the Labour Affairs Bureau, Macao SAR to working adults in the year. A joint programme with Shenzhen Polytechnic for HD in Electrical Engineering (Electrical Services) continued to offer students the opportunity to study in this cross-border dual award programme.

To enable students to gain a better understanding of cultural and economic developments in the Mainland, the VTC continued to organise various study tours, visits, internships and enrichment programmes in collaboration with our Mainland counterparts. More than 6,500 students participated in these activities in the past year. Exchanges and learning were garnered through visits to the VTC from academia and Government, among other sectors, from the Mainland and beyond.

我們與內地伙伴簽訂多項重要的合作協議,為學生提供各類寶貴機會,豐富學習體驗如內地企業實習、研究和培訓等。合作化、學包括:寧波市人民政府、寧波市教育局、寧波工程學院、寧波衛生職業技術學院和廣東食品藥品職業學院。我代亦探討多個範疇的協作,如復康、安老服務及多媒體等,開拓學生視野及豐富體驗。

VTC 憑藉多年來與澳門勞工事務局的合作關係,去年攜手為在職人士續辦物業管理專業文憑、職業英語及 Pro-Tools 認證等課程。此外,我們與深圳職業技術學院合辦電機工程(電氣服務)高級文憑課程的計劃亦繼續獲得當局支持,讓學生有機會跨境修讀這個雙資歷課程。

為了促進學生了解內地文化與經濟發展,我們繼續積極與內地伙伴合辦各類遊學、參觀及實習活動,拓闊視野。過去一年,逾 6,500 名學生參加。另一方面,內地以至其他地區的學者、政府官員及團體亦相繼訪問 VTC 交流學習。





NURTURING HOLISTIC YOUNG TALENT

培育年輕生力軍

At the Vocational Training Council (VTC), we place equal importance in enhancing both students' competence and personal development. A wide range of opportunities are dedicated to enable students to broaden their knowledge, inspire creativity, and enrich their learning experience through whole person education.

在職業訓練局 (VTC),學生的才能與個人發展同樣備受重視。 我們推行全人教育,幫助學生從多方面增廣見識,啟發創 意,體驗更充實的學習生活。



Promoting Students' Whole Person Development

促進學生全人發展

Students are encouraged to join various cross-discipline development projects according to their interests and developmental needs such as the "VCare" programme launched in October 2013. The programme aims to nurture students with a caring and responsible attitude through participating in community services. During the year, some 20 projects filled with creativity, love and care were launched to serve the community.

我們鼓勵學生按本身興趣和發展需要,參與 跨學科的專題發展項目,例如 2013 年 10 月 推出的「VCare」計劃,透過參與社會服務, 培養學生盡公民責任,關愛社會。年內,已 推出約 20 個項目,讓學生發揮創意和愛心, 服務社群。



The "Road to Marathon" programme also helps build students' resilience and perseverance through challenge-based learning in preparation for marathon running. In February 2014, more than 200 VTC students and teachers challenged themselves at the annual Standard Chartered Hong Kong Marathon.

我們也推出長跑訓練計劃「Road to Marathon」,讓學生挑戰自己,磨練意志和培養堅毅精神。2014年2月,超過200名VTC師生在積極操練後出戰每年一度的渣打香港馬拉松賽事。

Student Achievements and Awards

學生成就與獎項

As in previous years, a wide range of organisations endorsed the outstanding performance of VTC students globally and locally. Major student awards were as follows:

Business

"e+Startup" bootcamp

Champion
 LEE Ka-ki
 Faculty of Design, THEi

HKIAAT Accounting and Business Management Case Competition

Champion
 CHAN Wing-man, CHEUNG Tsz-wai, CHIU Tsz-yan and LUO Yu-kui
 Department of Business Administration, IVE (Kwun Tong)

Best Presenter
 CHIU Tsz-yan
 Department of Business Administration, IVE (Kwun Tong)

Design

Hong Kong Smart Gifts Design Competition 2013

Gold (Student Group)
 FUNG Kit-yan
 Department of Product and Interior Design, HKDI

Hong Kong Designers Association – Design Student of The Year 2013

Design Student of The Year 2013
 Angus TSUI
 Department of Fashion and Image Design, HKDI

MY TOY Design Competition 2013

Gold Award

CHAU Hiu-tung
Department of Product and Interior Design, HKDI

The 30th Hong Kong Watch and Clock Design Competition

Champion (Student Group)
 CHEUNG Sui-cheung
 Department of Engineering Management and Technology,
 IVE (Lee Wai Lee)

一如以往,VTC 學生的出色表現在本地以至世界各地均獲好評,贏得多個比賽獎項,主要包括:

商業

「e+ 創業」創投提案比賽

• 冠軍 李嘉琪 THEi 設計學院

香港財務會計協會會計及商業管理個案比賽

• 大專組冠軍 陳穎敏、張芷瑋、趙紫恩、羅玉葵 IVE(觀塘)工商管理系

• 最佳演説獎 趙紫恩 IVE(觀塘)工商管理系

設計

香港智營禮品設計大賞 2013

• 學生組金獎 馮潔欣 HKDI 產品及室內設計學系

香港設計師協會 - 「Design Student of The Year 2013」大獎

• Design Student of The Year 2013 徐逸昇 HKDI 時裝及形象設計學系

我的玩具設計比賽 2013

• 金獎 周曉彤 HKDI 產品與室內設計學系

第 30 屆香港鐘表設計比賽

• 學生組冠軍 張瑞祥 IVE(李惠利)工程管理及科技系

2013 SDC International Design Competition 2013 (Hong Kong Heat)

Champion
 LAI Chung-yan
 Department of Fashion and Image Design, HKDI

The 15th Hong Kong Eyewear Design Competition

Champion (Student Group)
 CHEUNG Sui-cheung
 Department of Engineering Management and Technology,
 IVE (Lee Wai Lee)

Hong Kong Fur Design Competition 2014

 Overall Champion cum Full Fur Category Champion and Best Sketch Award YAU Suet-yi Department of Fashion and Image Design, HKDI

The 14th Footwear Design Competition Hong Kong 2014

 Children's Shoes Category - Gold Award LIU Qi
 Department of Fashion and Image Design, HKDI

 Ladies' Boots Category - Gold Award WONG So-so Department of Fashion and Image Design, HKDI

The 7th Hong Kong Lighting Design Competition

 Champion (Student Category) and ECO Design Award WONG Man-chung
 Department of Product and Interior Design, HKDI

2013 英國印染工作者學會 — 香港區紡織設計比賽

冠軍 賴仲恩

HKDI 時裝與形象設計學系

第十五屆香港眼鏡設計比賽

• 學生組冠軍 張瑞祥 IVE(李惠利)工程管理及科技系

香港皮草設計比賽 2014

• 全場總冠軍暨全皮草組冠軍及最佳時裝 繪圖獎 邱雪兒 HKDI 時裝及形象設計學系

2014 第十四屆香港鞋款設計比賽

• 童裝鞋款組別金獎 劉齊 HKDI 時裝及形象設計學系

• 女裝靴組別金獎 黃素素 HKDI 時裝及形象設計學系

第七屆香港燈飾設計比賽

• 學生組冠軍及綠色設計大獎 王敏聰 HKDI 產品及室內設計學系



Culinary Arts

Salon Culinaire Mondial 2013

Champion
 MAK Kam-kui, CHUI Wai-sum, CHAN Sze-ling,
 FOK Yiu-man and YUEN Chi-hin
 HITDC

International Young Chef Challenge 2013

Champion
 WAN Wing-hong
 Department of Hotal, Service and Tourism Studies
 IVE (Haking Wong)
 TSOI Chun-fai, LEUNG Chin-hung, LAI Kam-chiu,
 LAU Lap-pong, NG Hoi-kit and XUE Jia-giang

Information Technology

HITDC

The 2nd ITAA Business Software Development Competition

Champion
 LAM Ting-yuen
 Department of Information and Communications
 Technology, IVE (Tsing Yi)

Hong Kong ICT Awards 2014

Best Student Invention (College and Undergraduates)
 TAM Hoi-kit, YAN Chun-shan, LAM Chun-wai and
 LAI Chun-yin
 Department of Multimedia and Internet Technology,
 IVE (Lee Wai Lee)

Skills Competition

The 42nd WorldSkills Competition

- Medallion for Excellence (Web Design)
 WONG Chung-man
 Department of Information and Communications
 Technology, IVE (Tsing Yi)
- Medallion for Excellence (IT Software Solutions for Business)
 WONG Yat-sing
 Department of Business Administration, IVE (Tsing Yi)
- Medallion for Excellence (Beauty Therapy)
 CHAN Nga-sin
 Department of Applied Science, IVE (Chai Wan)

廚藝

2013 世界廚藝大師大賽

• 冠軍 麥錦駒、徐偉森、陳思靈、 霍耀文、袁志騫 旅遊服務業培訓發展中心

2013 國際青年廚師挑戰賽

• 冠軍 温永康 IVE(黃克競)酒店服務及旅遊學系 蔡俊輝、梁展鴻、黎錦超、 劉立邦、吳海傑、薛家強 旅遊服務業培訓發展中心

資訊科技

資訊財務師協會第二屆商業軟件開發大賽

• 冠軍 林庭源 IVE(青衣)資訊與通訊科技系

香港資訊及通訊科技獎 2014

• 最佳學生發明(大專及大學)獎金獎 譚海杰、甄晉山、林振偉、黎進彥 IVE(李惠利)多媒體及互聯網科技系

技能比賽

第 42 屆世界技能大賽

- 網頁設計項目-優異獎章 黃頌文 IVE(青衣)資訊與通訊科技系
- 資訊科技商業軟件方案項目-優異獎章 黃逸昇 IVE(青衣)工商管理系
- 美容護理項目-優異獎章 陳雅倩 IVE(柴灣)應用科學系



Social Service

2013/14 Hong Kong Outstanding Youth Volunteer

- WONG Hung-hing Department of Business Administration, IVE (Haking Wong)
- YIP Man-hei BSc (Hons) Multimedia and Entertainment Technology, SHAPE

Sports

Hong Kong Junior Judo Championships 2013

- Champion (Male -66kg Grade)
 LAW Wing-kin
 Department of Business Administration, IVE (Tsing Yi)
- Champion (Female -57 kg Grade)
 TONG Wing-yi
 Department of Product and Interior Design, HKDI

社會服務

2013/14 香港傑出青年義工

- 黃鴻興 IVE(黃克競)工商管理系
- 葉文熙 SHAPE 多媒體及娛樂科藝(榮譽)理學士 課程

體育

香港青少年柔道錦標賽 2013

- 冠軍 男子 -- 66 公斤級 羅永健 IVE(青衣)工商管理系
- 冠軍 女子 -- 57 公斤級 湯穎兒 HKDI 產品及室內設計學系



Dr Ng Tat-lun Memorial Outstanding Students Awards

Applied Science

- LI Ka-man Department of Applied Science, IVE (Sha Tin)
- SHI Dan-hong Department of Applied Science, IVE (Chai Wan)

Business Administration

- KUM Hiu-kwan Department of Business Administration, IVE (Tuen Mun)
- Department of Business Administration, IVE (Morrison Hill)

 PO Wing-shan Department of Communication Design and Digital Media, HKDI

Engineering

 LING Siu-yik Department of Electronic and Information Engineering, IVE (Sha Tin)

Information Technology

- CHEUNG Wai-tak Department of Information and Communications Technology, IVE (Tsing Yi)
- WONG Chi-kwong Department of Information and Communications Technology, IVE (Morrison Hill)

Foundation Studies

 LAM Sze-chun Diploma in Vocational Education (Business), Youth College (Kwai Fong)

伍達倫博士紀念傑出學生獎勵計劃

應用科學

- 李嘉雯 IVE(沙田)應用科學系
- 施丹虹 IVE(柴灣)應用科學系

工商管理

- 甘曉筠 IVE(屯門)工商管理系
- IVE(摩理臣山)工商管理學系

設計

蒲詠珊 HKDI 傳意設計及數碼媒體學系

工程

梁兆億 IVE(沙田)電子及資訊工程系

資訊科技

- 張煒德 IVE (青衣) 資訊及通訊科技系
- 王志光 IVE(摩理臣山)資訊及通訊科技系

基礎課程

• 林思進 青年學院(葵芳)中專教育文憑課程 (商業)

Snapshots of Shining Students

學有所成







CHAN Nga-sin, Chloe Graduate of HD in Health and Beauty Therapy, IVE

participated in the WorldSkills Hong Kong Beauty Care Trade Competition and won the championship with her consistently sterling scores. A year later, Chloe represented Hong Kong to partake in the 42nd WorldSkills Competition held in Leipzig, Germany, and clinched the Medallion in the Beauty Therapy Category.

"Participating in the WorldSkills Competition and interacting with other young competitors from around the world has benefited me extensively," said Chloe CHAN.

陳雅倩 IVE 健康及美容療法高級文憑課程 畢業生

年技能大賽,在美容護理項目各環節 表現出色,以高分奪冠。一年後,她 代表香港出戰於德國萊比錫舉行的第 42 屆世界技能大賽,贏得美容護理項 目優異獎章。

她憶述:「參加世界技能大賽讓我和 世界各地的年輕選手交流,獲益良 多。」

YAU Suet-yi Graduate of HD in Fashion Design,

After graduating in 2012, Chloe YAU Suet-yi was named winner of the Best Sketch Award, Full Fur Category and Overall Champion of the 2014 Fur Design competition.

> With an outstanding performance, she chose to visit European fashion capital Milan as her prize before continuing her study at a local university for a degree programme in Fashion and Textiles (Intimate Apparel).

邱雪兒 HKDI 時裝設計高級文憑課程畢業生

邱雪兒在香港皮草設計比賽 2014 中 光芒四射,勇奪最佳時裝繪圖、全皮 草組冠軍及全場總冠軍三大獎項。出 色表現帶來獎勵,她選擇前赴歐洲時 裝之都米蘭遊歷,回港後,在大學繼 陳雅倩 2012 年畢業後,參加香港青 續升讀服裝及紡織(內衣學)學位課

SOPHIE team **IVE Engineering students**

A team of IVE engineering students grabbed the 3rd Runner-up of the GoPro Adventure Class at the World Solar Challenge held in Australia in October 2013. Over the course of a year the team created SOPHIE, an enhanced version of the solar car in terms of both functions and speed. Departing from Darwin in the north and travelling some 3,000 km through the barren desert plains in the middle to reach Adelaide in the south, the team gained valuable experience and was rewarded for their professional skills as well as the hi-tech and responsive nature of their design.

SOPHIE 車隊 IVE 工程學科學生

2013 年 10 月, IVE 工程學科學生組 隊遠征澳洲,參加世界太陽能車挑戰 賽, 勇奪 GoPro Adventure Class 殿 軍。車隊花了一年時間,製造出新一 代的太陽能車 SOPHIE,無論性能、 速度均有所提升。車隊由澳洲北部達 爾文出發,橫越中部近3,000公里的 沙漠平原,最終抵達南部阿德雷德。 參賽學生發揮專業技術,運用高新科 技設計賽車,一一克服氣候環境變 化,獲獎實至名歸,此行所得的經驗 更是難能可貴。

Student Statistics

學生統計資料

Number of students of the VTC member institutions in 2013/14: 2013/14 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
Technological and Higher Education Institute of Hong Kong 香港高等科技教育學院	760	60
Hong Kong Institute of Vocational Education, Hong Kong Design Institute, School of Business and Information Systems 香港專業教育學院、香港知專設計學院、工商資訊學院	38,600	83,060
Youth College 青年學院	9,930	6,040
Pro-Act Training and Development Centres 卓越培訓發展中心		7,220
Automobile 汽車業		540
Electrical 電機業		3,040
Electronics 電子業		480
Fashion Textiles 時裝紡織業		1,040
Gas 氣體燃料業		260
Jewellery 珠寶業		240
Mechanical 機械業		390
Precision Engineering 精密工程業		260
Printing 印刷業		140
Welding 焊接業		830
Chinese Cuisine Training Institute 中華廚藝學院	310	1,310
Hospitality Industry Training and Development Centre 旅遊服務業培訓發展中心	1,720	3,960
Maritime Services Training Institute 海事訓練學院	70	3,870
Institute of Professional Education And Knowledge 高峰進修學院	-	79,660
School for Higher and Professional Education 才晉高等教育學院	2,280	1,610
Yeo Chei Man Senior Secondary School 邱子文高中學校	70	-
Integrated Vocational Development Centre 匯縱專業發展中心	4,190	2,980
Shine Skills Centres 展亮技能發展中心	660	390
Total 總數	58,590	190,160

Notes: Yeo Chei Man Senior Secondary School has been converted into one of the Youth College campuses to meet students' need. Current students in 2013/14 are the last batch of progressing students. It will cease operation in 2014/15.

註:配合學生需要,邱子文高中學校已轉為 青年學院校舍之一。該校在2013/14年度培 訓最後一屆學生,並於2014/15年度停止運 作。



LIFELONG SUPPORT WITHIN THE ALUMNI NETWORK

校 友 網 絡 長 久 支 持

The VTC alumni community plays an increasingly important role in contributing to and supporting the development of the VTC. Leveraging various integrated communications channels such as our mobile application "V-Network" and the Alumni Portal, as well as an insightful series of meaningful engagement activities organised by the Alumni Relations Office, the VTC continued to enhance the alumni network and facilitate the involvement of alumni for its development.

More than a hundred alumni served in the Career Navigation Scheme as mentors and shared their wisdom and experience with our current students during the year. Additionally, our alumni have become brilliant VTC advocates in providing industry network opportunities to our students, sharing their expertise with fresh graduates, and endorsing vocational education and training (VET) in student recruitment activities.

VTC 的發展有賴歷屆校友的貢獻和支持,他們擔當的角色日益重要。我們的校友發展處善用流動應用程式「V-Network」和校友入門網站等綜合溝通平台,亦舉辦多項極富意義的活動,一方面壯大校友網絡,亦便利校友參與機構發展。

年內超過一百位校友參與先領計劃,擔任學長,與現屆學生分享經驗和智慧。多位校友 更在各行各業推許 VTC 的工作,幫助學生聯 繫業界,與應屆畢業生交流專業心得,並出 席招生活動,分享專業教育培訓的優勢。



DEVELOPING A CULTURE OF EXCELLENCE

發 揮 卓 越 文 化

As part of our quest for excellence, the VTC is committed to building a competent workforce and a proactive learning culture within the VTC.

Staff members have been given multi-faceted learning and development opportunities, both locally and internationally. They have engaged in a number of programmes and international collaborations to share their expertise, knowledge and skills with local and overseas partners and institutions in provinces of the Mainland and countries in the Asia Pacific and Europe.

Long Service Award 2013

During the past year, recognition was given to 22 staff members for their 30 years of dedicated service to the VTC. Meanwhile, a further 92 and 193 were commended for having completed 25 and 20 years of service.

Staff Statistics

As at 31 March 2014, there were 5,760 full-time staff in the VTC, breakdown as follows:

Teaching and Administrative Staff 3,680
Technical and Supporting Staff 2,080

追求卓越是 VTC 的宗旨,我們致力建設能幹的員工團隊,積極主動學習的機構文化。

無論在本地和國際之間,我們都給予員工多層面的學習和發展機會。他們參與多項計劃和國際合作項目,會晤本地和海外的合作伙伴和院校機構,分享專業知識和實務技能,遍及中國內地各省、亞太與歐洲多國。

長期服務獎 2013

年內,我們頒發長期服務獎予 22 位在 VTC 竭誠服務達 30 年的員工,另有 92 位員工服務 25 年,193 位員工服務 20 年,同獲表揚。

員工統計數字

截至 2014 年 3 月 31 日, VTC 共有 5,760 名 全職員工,包括:

教學及行政人員 3,680 名 技術及輔助人員 2,080 名

Outstanding Staff Achievements

員 工 卓 越 成 就

Staff Excellence Award

The Staff Excellence Award recognises staff members and teams who have made exceptional contributions to the VTC through outstanding dedication, competence, ingenuity and conscientious performance. The recipients for 2013/14 included:

- Ms LEUNG Suk-fun
 Office Assistant, Campus Secretariat, IVE (Kwun Tong)
- Mr LAU Ping-lam Technician, Language Centre, IVE (Morrison Hill)
- Mr CHAN Siu-ming, Andrew Head, Department of Applied Science, IVE (Sha Tin)
- Mr TSUI Tak-wing, Paul Lecturer, Department of Business Administration, IVE (Chai Wan)
- Student Counsellor Team Student Development Office, IVE (Sha Tin)
- Student Counselling Service Team Student Development Office, HKDI and IVE (Lee Wai Lee)

傑出員工獎

VTC 設立傑出員工獎,表揚對機構有特別貢獻,才幹出眾,在巧思創意、忠誠服務各方面均令人佩服的同事。2013/14 年獲獎員工如下:

- 梁淑芬女士 IVE(觀塘)學院秘書處 辦公室助理
- 劉炳林先生 IVE(摩理臣山)語文中心 技術員
- 陳小明先生 IVE(沙田)應用科學系 系主任
- 徐德明先生 IVE(柴灣)工商管理系 講師
- 學生輔導組 IVE(沙田)學生發展處
- 學生輔導服務組 HKDI及 IVE(李惠利)學生發展處





Teaching Excellence Award

The Teaching Excellence Award was established to recognise outstanding teachers and to share teaching techniques. The recipients for 2013 were:

Award for Face-to-face Teaching

Mr LAM Yun-tong, Tom Lecturer, Student Development Office, IVE (Kwun Tong)

Award for Pastoral Care

Ms LAU Yuk-lan, Jo Lecturer, Department of Fashion and Image Design, HKDI

Ms WONG Yee-hang, Virginia
Lecturer, Student Development Office, IVE (Sha Tin)

Ms TANG Choi, Jacko Lecturer, Student Development Office, IVE (Sha Tin)

Ms MO Yen-ting, Frances Senior Lecturer, Language Centre, Youth College (Kowloon Bay)

Miss TANG Man-wah, Joyce Lecturer, Language Centre, Youth College (Kowloon Bay)

Miss WONG Lee-ka, Liza Teaching Associate, Language Centre, Youth College (Kowloon Bay)

Ms MAK Kit-mui, Candy Teaching Associate, Language Centre, Youth College (Kwai Chung)

傑出教學獎

我們設立「傑出教學獎」,表揚優秀的教學人員,鼓勵分享教學心得。2013年的獎項得主如下:

面授

林潤堂先生 IVE(觀塘)學生發展處 講師

關顧輔導

劉玉蘭女士 HKDI 時裝及形象設計學系 講師

黄苡珩女士 IVE(沙田)學生發展處 講師

鄧彩女士

IVE(沙田)學生發展處 講師

巫婉婷女士

青年學院(九龍灣)語文中心 高級講師

郊敏蛙 七-

青年學院(九龍灣)語文中心講師

黃莉嘉女十

青年學院(九龍灣)語文中心 教學助理

麥结梅女士

青年學院(葵涌)語文中心 教學助理



Mr KWOK Siu-tong, Tommy Lecturer, Language Centre, Youth College (Kwai Fong)

Miss FAN Hin-yi, Chantal Teaching Associate, Language Centre, Youth College (Tuen Mun)

Mr POON Chi-hung, Georges
Lecturer, Language Centre, Youth College (Tuen Mun)

Mr CHAN Tse-chiu

Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

Mrs PAK TANG Siu-fan, Lorraine Head, Department of Child Education and Community

Services, IVE (Sha Tin)

Ms YUEN Wai-ning

Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

Miss WONG Lim-yim, Aquina

Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

Ms CHENG Mei-lan, Milan

Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

Mr CHEUNG Chin-to

Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

郭肇瑭先生 青年學院(葵芳)語文中心 講師

范顯儀女士

青年學院(屯門)語文中心 教學助理

潘子雄先生

青年學院(屯門)語文中心 講師

陳子超先生

IVE(沙田)幼兒教育及社會服務系 講師

白鄧紹芬女士

IVE(沙田)幼兒教育及社會服務系 系主任

袁偉玲女:

IVE(沙田)幼兒教育及社會服務系 講師

王念嚴女士

IVE(沙田)幼兒教育及社會服務系 講師

鄭美蘭女士

IVE(沙田)幼兒教育及社會服務系 講師

張展圖先生

IVE(沙田)幼兒教育及社會服務系 講師

Award for Curriculum Development

Ms CHAN Wai-fan, Apple Lecturer, Student Development Office, IVE (Tuen Mun) and Youth College (Tuen Mun)

Mr LAI Tak-fai, Larry Lecturer, Department of Child Education and Community

Services, IVE (Sha Tin)

Miss CHICK Hoi-yee, Jannet Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

Miss NG Ka-yee, Carly Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

Miss NG Shuk-mei, May Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

Miss YAU Shui-yi, Zoe Lecturer, Department of Child Education and Community Services, IVE (Sha Tin)

Award for Work Placement/Industrial Attachment for Students

Ms TAM Sau-wah, Teresa Senior Lecturer, Department of Business Administration, HKDI and IVE (Lee Wai Lee)

Ms WONG Yuen-chi, Meigi Lecturer, Department of Business Administration, HKDI and IVE (Lee Wai Lee)

Mr YEUNG Chi-fat, Fred Lecturer, Department of Business Administration, HKDI and IVE (Lee Wai Lee)

Ms LEUNG Yim-ha, Emma Lecturer, Department of Business Administration, HKDI and IVE (Lee Wai Lee)

Mr WONG Kwok-kei, Jackin Teaching Associate, Department of Business Administration, HKDI and IVE (Lee Wai Lee)

課程發展

陳慧芬女士 IVE(屯門)及 青年學院(屯門) 學生發展處 講師

賴德輝先生

IVE(沙田)幼兒教育及社會服務系 講師

植凯怡女士

IVE(沙田)幼兒教育及社會服務系 講師

吳嘉儀女士

IVE(沙田)幼兒教育及社會服務系 講師

吳淑薇女士

IVE(沙田)幼兒教育及社會服務系 講師

丘瑞怡女士

IVE(沙田)幼兒教育及社會服務系 講師

行業實習策劃

譚秀華女士

IVE(李惠利)工商管理系 高級講師

汪苑姿女士

IVE(李惠利)工商管理系 講師

楊志發先生

IVE(李惠利)工商管理系 講師

梁豔霞女士

IVE(李惠利)工商管理系 講師

黄國祺先生

IVE(李惠利)工商管理系 教學助理



Good Corporate Citizenship

This year we have continued to conserve resources, minimise waste and promote environmental education among staff and students in accordance with the corporate environmental policy. We have also actively supported various community environmental programmes and charters.

We continued to cultivate a caring culture in society, encouraging our students and staff to participate in voluntary services. In the year 2013/14, around 23,000 students and staff joined the territory-wide volunteer project of "Volunteer Movement" organised by the Social Welfare Department.

Our efforts were recognised in being awarded "Caring Organisation" for eight consecutive years and "Friends of EcoPark" for three consecutive years.

良好企業公民

年內,我們繼續貫徹機構環保政策,全體員工及學生在節約資源、減廢、推廣環保教育方面努力。此外,亦積極支持多個社區環保項目和簽署環保約章。

同時,我們締造關懷社會的文化,鼓勵學生及教職員參與志願工作。2013/14 年內,約有23,000 名學生及員工響應參加社會福利署舉辦的「義工運動」。

這些努力獲得社會認同,我們連續第八年獲 嘉許為「同心展關懷」機構,並連續三年獲 「環保園之友」獎項。





OVERVIEW OF OPERATING RESULTS 營運成果概述

Consolidated Financial Statements

The Council has prepared Consolidated Financial Statements for the year 2013-14 presenting the operating results and financial position of the Council and its subsidiaries (the Group) for the year. Total income of HK\$4,455.2M (2012-13: HK\$4,221.8M) and total expenditure of HK\$4,133.8M (2012-13: HK\$3,866.5M) were reported.

Operating Results

Out of the total income of \$4,455.2M, \$2,672.8M was government subventions, \$1,578.7M was tuition fees and training charges, \$203.8M was bank interest and other income. As compared with 2012-13, an increase of 5.5% in the Group's total income was recorded. The increase in income was mainly attributed to the increase in Government subventions for pay adjustments, increase in tuition fees income and training charges.

Consolidated expenditure of \$4,133.8M incurred in the year included staff expenses of \$3,082.8M and other operating expenses of \$1,051.0M. The increase in expenditure was mainly due to the increase in staff expenses resulting from pay rise, ex-gratia payment for Voluntary Retirement Scheme 2013, increase in operating expenses for degree programmes and the general price increase.

The financial result of the subsidiaries showed total income of \$832.5M and total expenditure of \$799.1M. The Group as a whole reported a surplus of \$321.4M for the year 2013-14, of which \$214.4M was transferred to the Council's Reserves for implementation of new initiatives and other developments.

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)2013-14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44億5,520萬元(2012-13年度為港幣42億2,180萬元),總開支則為港幣41億3,380萬元(2012-13年度為港幣38億6,650萬元)。

營運成果

總收入港幣 44 億 5,520 萬元中,政府補助金佔港幣 26 億 7,280 萬元、學費及課程費用佔港幣 15 億 7,870 萬元、銀行利息及其他收入佔港幣 2 億 380 萬元。與 2012-13 年度比較,本機構總收入錄得 5.5% 的增長。增加主要來自政府補助金額增加用作補助員工薪酬調整,增加的學費和培訓收入。

本年度的綜合支出為港幣 41億 3,380 萬元,包括員工開支港幣 30億 8,280 萬元及其他營運開支港幣 10億 5,100 萬元。與上年度比較,增加主要來自薪酬調整、2013 年推出自願退休計劃所需發放的特惠金、學位課程的營運開支增加以及普遍物價上升的影響。

附屬公司的營運成果方面,總收入為港幣 8 億3,250 萬元,總支出為港幣 7 億9,910 萬元。2013-14 年度,本機構整體錄得盈餘港幣 3 億2,140 萬元。當中港幣 2 億1,440 萬元已預留給局方作為推行新項目及其他發展項目之用。

Building Programmes and Capital Items

For the year 2013-14, a total of \$218.9M was incurred on building programmes and capital items. These projects included the construction of student dormitory in Tsing Yi, new campus for Technological and Higher Education Institute of Hong Kong in Chai Wan, International Culinary Institute in Pokfulam and the renovation of a school premise in Tsing Yi as well as other alterations, additions and improvement projects.

Financial Statements

The Consolidated Statement of Income and Expenditure for the year ended 31 March 2014 and the Consolidated Balance Sheet as at 31 March 2014 are set out in the following pages.

建築工程及建設項目

2013-14 年度建築工程及建設項目合共耗資港幣 2億1,890萬元。本年度的建築工程包括興建青衣學生宿舍、位於柴灣的香港高等科技教育學院新校舍、國際廚藝學院薄扶林校舍:翻新青衣校園;以及其他改建、加建及改善工程。

財務報表

截至2014年3月31日止年度綜合收支報表及2014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 2014 截至 2014 年 3 月 31 日止年度的綜合全面收益表

		2014 HK\$'000	2013 HK\$'000
INCOME	收入		
Government Subventions Tuition Fees and Training Charges Interest Income Donations Other Income	政府補助金 學費及課程費用 利息收入 捐款 其他收入	2,672,760 1,578,661 58,066 25,478 120,261	2,585,081 1,412,985 63,172 56,451 104,149
Total Income	收入總額	4,455,226	4,221,838
EXPENDITURE	支出		
Staff Expenses Full-time Staff Expenses Part-time Staff Expenses Temporary Staff Expenses Other Staff Expenses	員工開支 全職員工開支 兼職員工開支 臨時員工開支 其他員工開支	2,726,552 110,107 222,367 23,768	2,497,474 113,946 198,254 23,118
		3,082,794	2,832,792
Other Operating Expenses Consumables, Equipment and Library Books Accommodation and Related Maintenance Expenses Hire of Services and Professional Fees Student/Trainee Grants and Activities Training Boards/General Committees' Expenses Staff Development and Visits Other Expenses	其他營運開支 消耗性物品、設備及圖書 校舍設施及有關保養開支 專業服務費用 學生/學員補助及活動 訓練委員會/一般委員會開支 員工培訓及公幹 其他開支	271,158 510,015 53,025 60,573 35,312 16,837 104,083	288,417 483,654 48,766 67,925 34,618 15,959 94,391
		1,051,003	1,033,730
Total Expenditure	支出總額	4,133,797	3,866,522
Surplus before taxation	除税前盈餘	321,429	355,316
Taxation	税項	1	382
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	本年度盈餘及全面收益總額	321,428	354,934
TRANSFER TO: Reserves Specific and Other Funds	轉撥至: 儲備金 特定用途及其他資金	214,428 107,000	240,553 114,381
		321,428	354,934

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

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 2014 2014 年 3 月 31 日的綜合資產負債表

		2014	2013
		HK\$'000	HK\$'000
NON-CURRENT ASSETS	非流動資產		
Fixed Assets	カル知貝性 固定資産	2,264,050	2,307,405
Loans to Staff	員工貸款	1,313	1,386
Employee Retirement Benefits Assets	桌工具 M 僱員退休福利資產	9,093	8,070
Deposits	按金	5,424	3,627
Bank Deposits with Maturity over One Year	到期日超過一年的銀行存款 到期日超過一年的銀行存款	200,000	200,000
Balik Deposits with Maturity over one real	判例日但過一十四級111件級	2,479,880	2,520,488
		2,477,000	2,320,400
CURRENT ASSETS	流動資產		
Loans to Staff	員工貸款	1,217	1,332
Accounts Receivable, Prepayments and Other	應收賬項、預付款項及其他應收		
Receivables	馬項	77,044	68,200
Bank Deposits with Maturity over Three Months	到期日超過三個月的銀行存款	3,850,496	3,181,061
Cash and Cash Equivalents	現金及現金等價物	791,200	796,038
		4,719,957	4,046,631
CURRENT LIABILITIES	流動負債		
Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及其他應付		
	賬項	1,040,689	1,004,201
Provision for Employee Benefits	僱員福利準備	469,810	385,582
Loans Payable within One Year	一年內應償還的貸款	2,631	2,829
Deferred Income	遞延收益	283,925	293,104
		1,797,055	1,685,716
NET CURRENT ASSETS	流動資產淨值	2,922,902	2,360,915
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債	5,402,782	4,881,403
NON-CURRENT LIABILITIES	非流動負債		
Provision for Employee Benefits	僱員福利準備	7,050	10,180
Loans Payable after One Year	一年後應償還的貸款	179,673	-
Deferred Income	遞延收益	1,348,973	1,325,565
		1,535,696	1,335,745
NET ASSETS	資產淨值	3,867,086	3,545,658
Depresented by	上述款項分屬:		
Represented by:	上処就項万屬· 儲備金	266.006	251 527
Reserves Specific and Other Funds	師佣金 特定用途及其他資金	266,006	251,526
Specific and Other Funds		3,601,080	3,294,132
TOTAL FUNDS	資金總額	3,867,086	3,545,658

Approved and authorised for issue by the Vocational Training Council

由職業訓練局理事會批核及授權發表 Dr Clement CHEN Cheng-jen, SBS, JP

on 13 August 2014 於 2014 年 8 月 13 日

Vocational Training Council

Chairman

職業訓練局主席

陳鎮仁博士, SBS, JP



THE COUNCIL 職業訓練局理事會

As at 31 March 2014 截至 2014 年 3 月 31 日

Chairman

Dr Clement CHEN Cheng-jen, SBS, JP

Deputy Chairmen

Dr Roy CHUNG Chi-ping, BBS, JP Mr Conrad WONG Tin-cheung, BBS, JP

Members

Ms Karen CHAN Ka-yin
Ir Daniel CHENG Man-chung, MH, JP
Mr CHOY Chung-foo
Mr Locky CHU Kwan-lam, MH
Mr James KWAN Yuk-choi, JP
Ir Alkin KWONG Ching-wai, JP
Ms 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 Tony TAI Chark-tong
Mr Larry TCHOU Ming-kong
Mr Bernie TING Wai-cheung
Mr Eric YIM Chi-ming

Deputy Secretary for Education (or her representative)

Ms Michelle LI Mei-sheung, JP

Commissioner for Labour (or his representative)

Commissioner for Labour (or his representative)
Mr Donald TONG Chi-keung, JP

Director-General of Trade and Industry (or his representative)
Mr Kenneth MAK Ching-yu, JP

Executive Director, Vocational Training Council Dr Carrie YAU, GBS, JP

主席

陳鎮仁博士, SBS, JP

副主席

鍾志平博士, BBS, JP 黃天祥先生, 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 鄺正煒工程師, JP 李鳳英女士, SBS, JP 伍穎梅女士 傅玉發先生 龐心怡女士 孫啟烈先生, BBS, JP 戴澤棠先生 朱民康先生 丁煒章先生 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) 唐智強先生, JP 工業貿易署署長(或其代表) 麥靖宇先生, JP 職業訓練局執行幹事 尤曾家麗博士, GBS, 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 2014) 委員會及訓練委員會概覽(截至2014年3月31日)

VOCATIONAL TRAINING COUNCIL 職業訓練局理事會

Standing Committee 常務委員會
Administration Committee 行政委員會
Audit Committee 審核委員會
Estates Committee 產業管理委員會
Finance Committee 財務委員會

Training Boards 訓練委員會

Accountancy Training Board 會計業訓練委員會

Automobile Training Board

汽車業訓練委員會

Banking and Finance Industry Training Board 銀行及金融業訓練委員會

Beauty Care and Hairdressing Training Board 美容美髮訓練委員會

Building and Civil Engineering Training Board 土木工程及建築業訓練委員會

Chinese Cuisine Training Institute Training Board 中華廚藝學院訓練委員會

Electrical and Mechanical Services Training Board 機電工程業訓練委員會

Electronics and Telecommunications Training Board 電子業及電訊業訓練委員會

Hotel, Catering and Tourism Training Board 酒店業、飲食業及旅遊業訓練委員會

Import/Export/Wholesale Trades Training Board 出入口及批發業訓練委員會

Insurance Training Board 保險業訓練委員會

Maritime Services Training Board 海事服務業訓練委員會

Mass Communications Training Board 大眾傳播業訓練委員會

Metals Training Board 金屬業訓練委員會

Plastics Training Board 塑膠業訓練委員會

Printing and Publishing Training Board 印刷及出版業訓練委員會

Real Estate Services Training Board 房地產服務業訓練委員會

Retail Trade Training Board 零售業訓練委員會

Security Services Training Board 保安服務業訓練委員會

Textile and Clothing Training Board 紡織及製衣業訓練委員會

Transport Logistics Training Board 物流貨運業訓練委員會

General Committees 一般委員會

Committee on Apprenticeship and Trade Testing 學徒訓練及技能測驗委員會

Committee on Information Technology Training and Development 資訊科技訓練發展委員會

Committee on Management and Supervisory Training 管理及督導訓練委員會

Committee on Technologist Training 技師訓練委員會

Committee on Vocational Training for People with Disabilities 殘疾人士職業訓練委員會

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

Standing Committee 常務委員會

Chairman

Dr Clement CHEN Cheng-jen, SBS, JP

Members

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

Elected Staff Member

Mr Kenneth WONG Lai-yin

主席

陳鎮仁博士, SBS, JP

委員

鍾志平博士, BBS, JP 黃天祥先生, BBS, JP 蔡中虎先生 朱鈞林先生, MH 孫啟烈先生, BBS, JP 丁煒章先生 劉展源先生, BBS, MH, JP 李宗德博士, GBS, JP 郊育局副秘書長(或其代表) 李美嫦女士, JP 職業訓練局執行幹事 尤曾家麗博士, GBS, JP

員工委員

黃禮賢先生

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

Administration Committee 行政委員會

Chairman

Mr Cliff SUN Kai-lit, BBS, JP

Members

Ms Karen CHAN Ka-yin
Ir Daniel CHENG Man-chung, MH, JP
Ms LI Fung-ying, SBS, JP
Ms Samanta PONG Sum-yee
Deputy Secretary for Education (or her representative)
Ms Michelle LI Mei-sheung, JP
Executive Director, Vocational Training Council
Dr Carrie YAU, GBS, JP

Elected Staff Member

Dr William YIP Wing-tat

主席

孫啟烈先生, BBS, JP

委員

陳嘉賢女士 鄭文聰工程師, MH, JP 李鳳英女士, SBS, JP 龐心怡女士 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 尤曾家麗博士, GBS, JP

員工委員

葉永達博士

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

Audit Committee 審核委員會

Chairman

Mr Conrad WONG Tin-cheung, BBS, JP

Members

Mr James KWAN Yuk-choi, JP Ms Winnie NG Wing-mui Mr Larry TCHOU Ming-kong Mr Kennedy LIU Tat-yin

Estates Committee 產業管理委員會

Chairman

Mr Bernie TING Wai-cheung

Members

Mr Conrad WONG Tin-cheung, BBS, JP
Mr James KWAN Yuk-choi, JP
Mr Cliff SUN Kai-lit, BBS, 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 YAU, GBS, JP

Elected Staff Member

Mr WONG Fun-bor

主席

黄天祥先生, BBS, JP

委員

關育材先生, JP 伍穎梅女士 朱民康先生 廖達賢先生

主席

丁煒章先生

委員

黃天祥先生, BBS, JP 關育材先生, JP 孫啟烈先生, BBS, 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 尤曾家麗博士, GBS, JP

員工委員

黃奮波先生

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

Finance Committee 財務委員會

Chairman

Dr Roy CHUNG Chi-ping, BBS, JP

Members

Mr Conrad Wong Tin-cheung, BBS, JP
Mr CHOY Chung-foo
Ir Alkin KWONG Ching-wai, JP
Ms Samanta PONG Sum-yee
Mr Bernie TING Wai-cheung
Deputy Secretary for Education (or her representative)
Ms Michelle LI Mei-sheung, JP
Executive Director, Vocational Training Council
Dr Carrie YAU, GBS, JP

Elected Staff Member

Mr Kenneth YAM Chi-kin

主席

鍾志平博士, BBS, JP

委員

黃天祥先生, BBS, JP 蔡中虎先生 鄺正煒工程師, JP 龐心怡女士 丁煒章先生 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 尤曾家麗博士, GBS, JP

員工委員

任志堅先生

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

Accountancy Training Board 會計業訓練委員會

Chairman

Mr Terence CHEUNG Kwong-tat

Members

Dr Eva CHAN Yee-wah Mr Francis CHENG Man-piu Mr CHIANG Sham-lam Prof Stella CHO LUNG Pui-lan Mr CHOW Chun-keung Dr Alice CHUI Pui-ling Mr Dennis CHUNG Chuen-on Dr Sammy FUNG Lai-kin Dr John FUNG Yat-chu Mr Nelson LAM Chi-yuen

Mr Alex LIU Mang-hung (since 1 August 2013)

Ms Rhoda LIU Mei-ling Mr Roy LO Wa-kei Ms Cathy NG Ms Brenda NG Wai-po Mr Richard TSE Kin-pang Mr Bernard WU Tak-lung

Representative of the Director of Accounting Services Representative of the Commissioner for Labour

Representative of the Executive Director of

the Vocational Training Council

主席

張廣達先生

委員

陳綺華博士 鄭文彪先生 蔣森林先生 左龍佩蘭教授 周振強先生 徐佩玲博士 鍾傳安先生 馮禮健博士 馮一柱博士 林智遠先生

廖敏鴻先生(由2013年8月1日起)

廖美玲女士 盧華基先生 吳曉彤女士 吳慧寶女士 謝建朋先生 吳德龍先生 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

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

Automobile Training Board 汽車業訓練委員會

Chairman

Mr LEUNG Tat-ming

Members

Mr CHAN Hon-hung Mr Ian CHAN Wai-hung (since 1 August 2013)

Mr Frank CHEUNG Chun-hung Mr Frank FUNG Kwok-chu Mr KWOK Kai-shing Mr LAM Tin-fu Mr Marcus LAM Yat-nam

Mr LIU Keung

Ir Madison TANG Wing-hong Mr YAU Kwok-keung

Mr YIM King-lun

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

主席

梁達明先生

委員

陳漢雄先生

陳偉雄先生(自2013年8月1日起)

張俊鴻先生 馮國柱先生 郭繼成先生 林天賦先生 林日南先生 廖強先生

鄧永漢工程師 邱國強先生 嚴景倫先生

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

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

Banking and Finance Industry Training Board 銀行及金融業訓練委員會

Chairman

Mr David KWOK Sek-chi

Members

Mr Jeffrey CHAN
Prof CHAN Ka-lok
Mr Steve CHIU
Mr Albert KWOK San-fat
Mr LEE Huat-oon
Ms Candy LEUNG Suk-ching

Ms Candy LEUNG Suk-ching Mr Anthony NG Tze-wai Mr Patrick POON Mo-yiu

Mr Anthony Ward RUSHTON (since 1 August 2013)

Ms Jennifer SHUM Wan-ling Mr Thomas TSUI Chun-man

Ms Amy WONG Lai-wah (since 1 August 2013)

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

主席

郭錫志先生

委員

陳立德先生 陳家樂教授 趙小寶先生 郭新發先生 Mr LEE Huat-oon 梁淑貞女士 吳子威先生 潘慕堯先生

Mr Anthony Ward RUSHTON(由2013年8月1日起)

沈韻玲女士徐振文先生

黃麗華女士(由2013年8月1日起)

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

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

Beauty Care and Hairdressing Training Board 美容美髮訓練委員會

Chairman

Mr PANG Kam-chiu

Vice-Chairlady

Ms Juliana YANG Hui-chun

Members

Ms Sindy CHAN Mei-heung Ms Jessica CHAN Yuen-ying

Ms Liza CHEUNG

Ms Frances CHIU Siu-ling Mr Jacky CHOI Ho-sang

Ms Candy CHU Chi-ping Ms Mandy CHU Chor-man

Ms Doris FU Ka-yin

Ms Ann HAU Kam-sheung Ms Amy HUI Wai-fung

Ms Sara LAW Siu-wa Mr Ray NG Koon-ting

Ms Carmen PANG Yuk-ling Ms Elsa PUN Pui-fun

Mr William TANG Wai

Mr Thomas WONG Kwok-wah

Representative of the Commissioner for Labour Representative of the Consumer Council

Representative of the Executive Director of the Vocational Training Council

主席

彭錦釗先生

副主席

楊慧君女士

委員

陳陳張趙蔡朱朱傅侯許羅吳彭善美沅韻小浩似雯嘉金慧小冠玉女女女女女女女女先女女女女女先女士士士士士士士士士士士士

潘佩芬女士 鄧偉先生 王國華先生 勞工處處長代表 消費者委員會代表

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

Building and Civil Engineering Training Board 土木工程及建築業訓練委員會

Chairman

Ir TSUI Wai-tim (up to 24 February 2014)

Members

Prof Edwin CHAN Hon-wan
Ir Kenneth CHAN Sheung-yan
Mr Anthony CHAN Yiu-tung
Prof CHAU Kam-tim
Ir Adam CHOY Siu-chung
Ir CHUNG Koon-man
Mr IP Kai-yin
Mr Eddie LAM Kin-wing

Mr Eddie LAM Kin-wing
Dr LO Siu-ming
Ir MAK Shu-hei
Mr Peter NG Yau-yee
Ir Derrick PANG Yat-bond
Mr Kyran S75

Mr Kyran SZE
Mr TANG Ki-cheung
Mr Hermes WONG Kin-sun
Mr WONG Ping

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

主席

徐偉添工程師(至2014年2月24日止)

委員

陳漢雲教授 陳尚仁工程師 陳耀東先生 周錦添教授 蔡少聰工程師 鍾冠文工程師 葉啟賢先生 林健榮先生 盧兆明博士 麥樹熹工程師 伍又宜先生 彭一邦工程師 施家殷先生 鄧琪祥先生 黄建新先生 黃平先生 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

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

Chinese Cuisine Training Institute Training Board 中華廚藝學院訓練委員會

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 Eric CHIU
Mr Peter CHIU
Mr KWOK Wang-hing
Mr LEE Man-sing
Mr LEUNG Fai-hung
Mr James LI Kwok-yee
Mr LOCK Kwok-on
Dr SU Jing
Mr TAM Siu-sing
Mr James TUNG Pui-chuen

Mr Wilson WU Wai-tsuen Mr Kenneth YONG Teng-wei

Representative of the Secretary for Labour and Welfare Representative of the Executive Director of

the Vocational Training Council

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

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 機電工程業訓練委員會

Chairman

Ir Raymond SYNN Cheung

Members

Mr CHAN Yun-fu
Ir Dr CHUNG Wai-nang
Mr KWAN Sun-chuen
Ir Dr Joseph LAI Hung-kit
Mr LAI Wah-hing

Mr Anthony LAU Siu-hung

Ir Angus LEE Chun-ming (up to 14 March 2014)
Mr Fernando LEUNG Chung-fai (since 1 August 2013)

Mr MAK Chi-chui

Ir Dr Philip PONG Wing-tat Ir Raymond TAM Siu-lun Ir TO Wang-kam

Ir James TO Wing-ming

Ir TO Yip-lam
Ir Gilbert TSANG Hing-cheung

Mr YIU Chow-leung
Mr YU Hing-wai

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

主席

冼泳霖工程師

委員

陳潤富先生 鍾偉能博士、工程師

關新全先生

黎鴻傑博士、工程師 黎華興先生

劉少雄先生

李俊明工程師(至2014年3月14日止)梁仲徽先生(由2013年8月1日起)

麥志釗先生

龐永達博士、工程師 譚兆麟工程師

杜宏金工程師 杜永明工程師

杜業林工程師 曾慶祥工程師 姚秋樑先生

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

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

Electronics and Telecommunications Training Board 電子業及電訊業訓練委員會

Chairman

Mr Johnny YEUNG Chi-hung

Vice-Chairman

Ir Dr Aaron TONG Wai-kwok

Members

Dr Lawrence CHEUNG Chi-chong (since 1 September 2013)

Mr CHEUNG Hok-yin

Mr Kenny CHEUNG

Dr Measure HUNG Kim-fung (since 1 August 2013)

Ir Ricky KWONG Wai-chuen
Mr Mark LAM Lum-lee
Mr Sylvian LEE
Mr LEUNG Ding-kau

Mr LEUNG Wai-boon Dr LO Tai-chin Mr MA Fung-on

Prof Philip MOK Kwok-tai
Ir Johnny POON Chung-yin
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 Communications

Representative of the Executive Director of

the Vocational Training Council

主席

楊志雄先生

副主席

唐偉國博士、工程師

委員

張梓昌博士(由2013年9月1日起)

張學研先生

張惠權先生

洪劍峯博士(由2013年8月1日起)

梁定球先生梁維本先生

羅台秦博士 馬逢安先生 莫國泰教授 潘仲賢工程師

湖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

通訊事務總監代表 職業訓練局執行幹事代表

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

Hotel, Catering and Tourism Training Board 酒店業、飲食業及旅遊業訓練委員會

Chairman

Mr Larry TCHOU Ming-kong

Vice-Chairman

Mr Michael LI Hon-shing, BBS, JP

Members

Mr Urs Viktor BESMER Ms Darlene BRADY

Mr Josiah CHAN (up to 31 October 2013)

Mr Kenneth FAN Mr Mark HEYWOOD

Mr Kevin KAM

Mr Lawrence KOO Kin-yip Ms Rebecca KWAN Ms Lavinia LAU

Mr Jeffrey LEE Fung-shek (up to 15 October 2013)

Mr Paul LEUNG
Prof Bob MCKERCHER
Mr Anthony PANG
Mr Cramond WONG
Mr Wilson WU Wai-tsuen

Mr Joseph YUNG

Representative of the Commissioner for Labour Representative of the Commissioner for Tourism Representative of the Executive Director of the Vocational Training Council

主席

朱民康先生

副主席

李漢城先生, BBS, JP

委員

Mr Urs Viktor BESMER Ms Darlene BRADY

陳天恩先生(至2013年10月31日止)

范殿夫先生 萬凱華先生 甘崇軒先生 古建業先生 關淑華女士 劉凱詩女士

李豐碩先生(至2013年10月15日止)

梁耀霖先生

Prof Bob MCKERCHER

彭銘東先生 黄耀祥先生 伍威全先生 容世斌先生 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

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

Import/Export/Wholesale Trades Training Board 出入口及批發業訓練委員會

Chairman

Mr Benson PAU Kit-kwan

Members

Dr Edward CHAN Kwok-man Mr Joe CHAU Kwok-ming Mr Raymond CHOY Wai-shek, MH, JP

Dr Dominic CHU Ms Florence FUNG Ka-pik

Ms Carrie LAU

Dr Kevin LAU Kin-wah, JP Mr Wilson LEE Mr Stephen LIANG

Dr Mac MAK Wai-ming
Mr PAK Kwok-ming

Mr Alan WONG Hoi-ming (up to 31 December 2013)

Mr Byron WONG Tsz-wan

Mr Desmond YAU

Representative of the Director-General of Trade and Industry Representative of the Executive Director of

the Vocational Training Council

主席

鮑潔鈞先生

委員

陳國民博士 樂國明先生 蔡偉石先生, MH, JP 朱俊豪博士 馮家慧女士 劉健華博士, JP 李光正先生 梁國浩先生 麥偉明先生

王海銘先生(至2013年12月31日止)

王紫雲先生丘文興先生

工業貿易署署長代表職業訓練局執行幹事代表

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

Insurance Training Board 保險業訓練委員會

Chairlady

Mrs Agnes KOON WOO Kam-oi

Members

Ms Charity AU
Mr Patrick CHAN Chi-kong
Mr CHEUNG Yiu-kwong
Mr LAM Fuk-ming
Mr Dominic LAM Wai-kuen, MH
Mr Thomas LEE Mun-nang
Mr Andy MA

Mr Jimmy POON Wing-fai Dr Gollum SHAU Kwok-lam Mr Clement SHUM Chun-yau Ms Michelle TEASEL Mr Lewis TSE Kwok-po Mr WONG Yuk-loi

Mr Allan YU Kin-nam
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

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史立德博士, N 薛世儒先生 蘇華森先生 趙蕊女士

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Mr WAI Yau-on
Mr Ronald WAN Chi-cheung
Ms Alice WONG Nga-lai
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Ms Janna CHENG On-ki
Mr Daniel CHUI Yiu-hung
Mr Percy KONG Tat-fun
Dr KWONG Tsz-man
Mr Eddie LAM Koon-fu
Mr Andrew LEE Chun-lai
Mr Bruce LEE
Mr Vincent LO Wing-keung
Mr John NG Sheung-lok
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Mr Sam CHEN Tong-sang
The Hon Felix CHUNG Kwok-pan
Prof HU Jin-lian

Mr Cornel KWAN Yat-hong

Mr Will LAM
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Mr Roger LEE Kuo-chuan
Mr LEE Yiu-kwan
Dr Roger NG Keng-po

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Mr Wallace WONG
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Representative of the Commissioner for Labour Representative of the Executive Director of

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虞有權先生(自2013年9月1日起)

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丁鐵翔先生, MH

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Representative of the Secretary for Development Representative of the Executive Director of the Vocational Training Council

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Mr Michael LIANG Chi-tsou Ms Nicole LI Po-man

Dr Nicola MOK Wai-kuen

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梁啟洲先生

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宣國棟先生(至2013年4月30日止)

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曾志虹女士(至2013年8月31日止)

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教育局局長代表

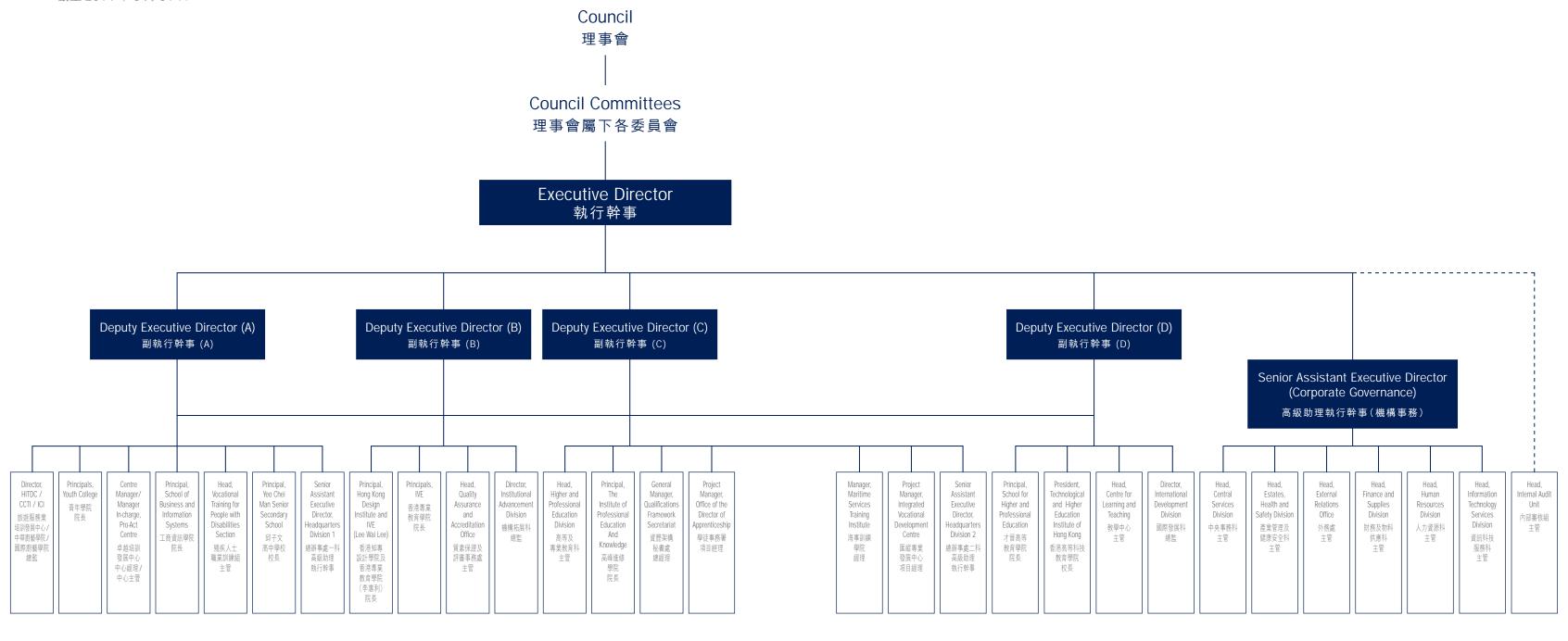
勞工及褔利局局長代表

勞工處處長代表

社會福利署署長代表

MANAGEMENT STRUCTURE OF THE VOCATIONAL TRAINING COUNCIL 職業訓練局管理架構

As at 31 March 2014 截至 2014 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

ICI: International Culinary Institute 國際廚藝學院

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

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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 2013-14 presenting the operating results and financial position of the Council and its subsidiaries (the Group) of the year. A total income of HK\$4,455.2M (2012-13: HK\$4,221.8M) and total expenditure of HK\$4,133.8M (2012-13: HK\$3,866.5M) were reported.

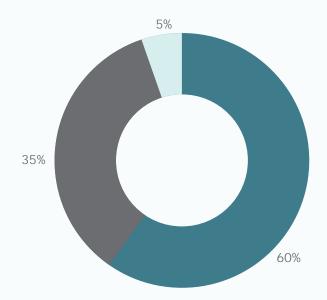
Operating Results

As compared with 2012-13, the increase in the Group's income was mainly attributed to the increase in Government subventions for pay adjustments, increase in tuition fees income and training charges.

The increase in expenditure was mainly due to the increase in staff expenses resulting from pay rise, ex-gratia payment for Voluntary Retirement Scheme 2013, increase in operating expenses for degree programmes and the general price increase.

The operating results of the major activities in 2013-14 are set out in the paragraphs below.

Consolidated Income (2013-14) 2013-14年度綜合收入



- **Government Subventions** 政府補助金
- Tuition Fees and Training Charges 學費及課程費用
- Other Income 其他收入

綜合財務報表

局方按《香港公認會計原則》編制2013-14年度綜合財務 報表,表述年內職業訓練局(簡稱職訓局)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 44 億 5,520 萬元(2012-13 年度為港幣 42億2,180萬元), 總開支則為港幣41億3,380萬元 (2012-13年度為港幣38億6,650萬元)。

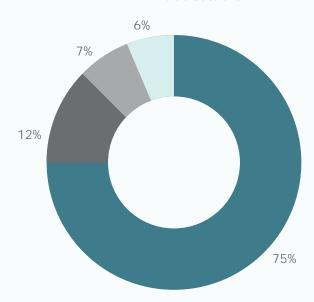
營運成果

與2012-13年度相比,本機構的收入增加主要來自政府 補助金額增加用作補助員工薪酬調整,增加的學費和培 訓收入。

本年度局方的總開支上升,主要由薪酬調整、2013年推 出自願退休計劃所需發放的特惠金、學位課程的營運開 支增加以及普遍物價上升的影響。

下列各段列出2013-14年度主要工作的營運成果。

Consolidated Expenditure (2013-14) 2013-14年度綜合支出



- Staff Expenses 員工開支
- Accommodation and Related Maintenance Expenses 校舍設施及有關保養開支
- Consumables, Equipment and Library Books 消耗性物品、設備及圖書
- Other Expenses 其他開支

Activities Financed by Government Recurrent Subventions

Total income for the year 2013-14 amounted to \$3,208.4M (2012-13: \$2,950.2M), of which \$2,331.9M (2012-13: \$2,211.5M) was recurrent subventions from the Government, \$718.2M from tuition fees and training charges, and \$158.3M from bank interest and other income. Total expenditure for 2013-14 amounted to \$2,994.0M (2012-13: \$2,709.6M). The savings of \$214.4M was transferred to the Council's Reserves for implementation of new initiatives and other developments.

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 mainly included the Manpower Development Scheme, Matching Grant Schemes, Project JUMP and Construction Industry Council Incentive Programme to enhance the Apprenticeship Scheme for E&M Industry. Total income for the year amounted to \$157.6M and expenditure amounted to \$124.3M.

Self-financing Activities

In 2013-14, the Group ran its self-financing activities mainly through the operation of the VTC School of Business and Information Systems, the VTC School for Higher and Professional Education, Institute of Professional Education and Knowledge, Yeo Chei Man Senior Secondary School, Technological and Higher Education Institute of Hong Kong and other part-time courses/programmes. Total income generated from the self-financing activities for the year was \$989.1M and expenditure incurred was \$933.9M.

Building Programmes and Capital Items

For the year 2013-14, a total of \$218.9M was incurred on building programmes and capital items, of which \$154.7M was funded by the Government Subventions and the remaining by the Council Reserves, self-financed earning account and interest-free loan form the Government. These projects included the construction of student dormitory in Tsing Yi, new campus for Technological and Higher Education Institute of Hong Kong in Chai Wan, International Culinary Institute in Pokfulam and the renovation of a school premise in Tsing Yi as well as 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 2014 was HK\$5.7M.

Dr Clement CHEN Cheng-jen, SBS, JP Chairman 13 August 2014

獲政府經常性補助金的工作

2013-14年度總收入達港幣32億840萬元(2012-13年度為港幣29億5,020萬元),其中港幣23億3,190萬元(2012-13年度為港幣22億1,150萬元)屬政府經常性補助金、港幣7億1,820萬元為學費和培訓費用、港幣1億5,830萬元為銀行利息及其他收入。2013-14年度總開支為港幣29億9,400萬元(2012-13年度為港幣27億960萬元)。港幣2億1,440萬元的盈餘已轉撥至職訓局儲備金,用於推行新工作和其他發展項目。

其他獲政府撥款資助的工作

除了政府補助金,局方亦從不同的政府基金取得撥款資助,主要包括:人才發展計劃、配對補助金計劃、飛躍計劃,以及建造業議會所推行用以優化機電工程業學徒訓練計劃的獎勵計劃。年內總收入為港幣1億5,760萬元,總開支為港幣1億2,430萬元。

自負盈虧工作

2013-14年度,本機構的自負盈虧工作主要包括營辦工商資訊學院、才晉高等教育學院、高峰進修學院、邱子文高中學校、香港高等科技教育學院和開辦其他兼讀制課程。本年度自負盈虧工作的總收入為港幣9億8,910萬元,開支港幣9億3,390萬元。

建築工程及建設項目

2013-14年度建築工程及建設項目合共耗資港幣2億 1,890萬元。其中港幣1億5,470萬元來自政府補助金, 而其餘金額則來自局方儲備金、自負盈虧收入帳戶及 政府免息貸款。本年度的建築工程包括興建青衣學生宿 舍、位於柴灣的香港高等科技教育學院新校舍、國際廚 藝學院薄扶林校舍;翻新青衣校園;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2014年3月31日止,收入基金結餘為港幣570萬元。

主席 陳鎮仁博士, SBS, JP 2014年8月13日

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 6 to page 61, which comprise the consolidated and Council balance sheets as at 31 March 2014, the consolidated and Council statement 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6頁至第61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2014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 2014 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 13 August 2014

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2014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

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 2014年8月13日

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2014

截至2014年3月31日止年度的綜合全面收益表

		Note 附註	2014 HK\$'000	2013 HK\$'000
INCOME	收入			
Government Subventions Tuition Fees and Training Charges Interest Income Donations Other Income	政府補助金 學費及課程費用 利息收入 捐款 其他收入	3 4 5 6	2,672,760 1,578,661 58,066 25,478 120,261	2,585,081 1,412,985 63,172 56,451 104,149
Total Income	收入總額		4,455,226	4,221,838
EXPENDITURE	支出			
Staff Expenses Full-time Staff Expenses Part-time Staff Expenses Temporary Staff Expenses Other Staff Expenses	員工開支 全職員工開支 兼職員工開支 臨時員工開支 其他員工開支	7	2,726,552 110,107 222,367 23,768	2,497,474 113,946 198,254 23,118
			3,082,794	2,832,792
Other Operating Expenses Consumables, Equipment and Library Books Accommodation and Related Maintenance Expenses Hire of Services and Professional Fees Student/Trainee Grants and Activities Training Boards/General Committees' Expenses Staff Development and Visits Other Expenses	其他營運開支 消耗性物品、設備及圖書 校舍設施及有關保養開支 專業服務費用 學生 學員補助及活動 訓練委員會 一般委員會開支 員工培訓及公幹 其他開支		271,158 510,015 53,025 60,573 35,312 16,837 104,083	288,417 483,654 48,766 67,925 34,618 15,959 94,391
			1,051,003	1,033,730
Total Expenditure	支出總額		4,133,797	3,866,522
Surplus before taxation	除稅前盈餘		321,429	355,316
Taxation	稅項	9	1	382
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	本年度盈餘及 全面收益總額		321,428	354,934
TRANSFER TO: Reserves Specific and Other Funds	轉撥至: 儲備金 特定用途及其他資金	10 11	214,428 107,000	240,553 114,381
			321,428	354,934

The Group had no components of comprehensive income other than "surplus for the year" in either of the years presented. Therefore, the Group's "total comprehensive income" was the same as the "surplus for the year" in both years. 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 13 to page 61 form an integral part of these financial statements. 列載於第13頁至第61頁之附註為本財務報表之一部分。

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2014

截至2014年3月31日止年度的全面收益表

		Note 附註	2014 HK\$'000	2013 HK\$'000
INCOME	收入			
Government Subventions Tuition Fees and Training Charges Interest Income Donations Other Income	政府補助金 學費及課程費用 利息收入 捐款 其他收入	3 4 5 6	2,661,556 811,759 51,142 24,136 321,161	2,565,699 781,878 55,592 55,668 311,226
Total Income	收入總額		3,869,754	3,770,063
EXPENDITURE	支出			
Staff Expenses Full-time Staff Expenses Part-time Staff Expenses Temporary Staff Expenses Other Staff Expenses	員工開支 全職員工開支 兼職員工開支 臨時員工開支 其他員工開支	7	2,298,983 36,927 213,345 22,765	2,123,351 97,930 193,363 21,734
			2,572,020	2,436,378
Other Operating Expenses Consumables, Equipment and Library Books Accommodation and Related Maintenance Expenses Hire of Services and Professional Fees Student/Trainee Grants and Activities Training Boards/General Committees' Expenses Staff Development and Visits Other Expenses	其他營運開支 消耗性物品、設備及圖書 校舍設施及有關保養開支 專業服務費用 學生 學員補助及活動 訓練委員會 一般委員會開支 員工培訓及公幹 其他開支		248,237 500,000 47,724 47,958 35,240 14,597 119,427	264,216 476,158 43,786 56,324 34,534 14,063 122,487
			1,013,183	1,011,568
Total Expenditure	支出總額		3,585,203	3,447,946
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	本年度盈餘及 全面收益總額		284,551	322,117
TRANSFER TO: Reserves Specific and Other Funds	轉撥至: 儲備金 特定用途及其他資金	10 11	214,428 70,123	240,553 81,564
			284,551	322,117

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

The notes on page 13 to page 61 form an integral part of these financial statements. 列載於第13頁至第61頁之附註為本財務報表之一部分。

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2014

2014年3月31日的綜合資產負債表

		Note 附註	2014 HK\$'000	2013 HK\$'000
NON-CURRENT ASSETS Fixed Assets Loans to Staff Employee Retirement Benefits Assets Deposits Bank Deposits with Maturity over One Year	非流動資產 固定資產 員工貸款 僱員退休福利資產 按金 到期日超過一年的銀行存款	12 16 15	2,264,050 1,313 9,093 5,424 200,000 2,479,880	2,307,405 1,386 8,070 3,627 200,000 2,520,488
CURRENT ASSETS Loans to Staff Accounts Receivable, Prepayments and Other Receivables Bank Deposits with Maturity over Three Months Cash and Cash Equivalents	流動資產 員工貸款 應收賬項、預付款項及 其他應收賬項 到期日超過三個月的銀行存款 現金及現金等價物	16 17 18	1,217 77,044 3,850,496 791,200 4,719,957	1,332 68,200 3,181,061 796,038 4,046,631
CURRENT LIABILITIES Accounts Payable, Accruals and Other Payables Provision for Employee Benefits Loans Payable within One Year Deferred Income NET CURRENT ASSETS	流動負債 應付賬項、應計支出及 其他應付賬項 僱員福利準備 一年內應償還的貸款 遞延收益 流動資產淨值	19(a) 19(c) 20 21	1,040,689 469,810 2,631 283,925 1,797,055 2,922,902	1,004,201 385,582 2,829 293,104 1,685,716 2,360,915
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債		5,402,782	4,881,403
NON-CURRENT LIABILITIES Provision for Employee Benefits Loans Payable after One Year Deferred Income	非流動負債 僱員福利準備 一年後應償還的貸款 遞延收益	19(c) 20 21	7,050 179,673 1,348,973 1,535,696	10,180 - 1,325,565 1,335,745
NET ASSETS	資產淨值		3,867,086	3,545,658
Represented by: Reserves Specific and Other Funds	上述款項分屬: 儲備金 特定用途及其他資金	10 11	266,006 3,601,080	251,526 3,294,132
TOTAL FUNDS	資金總額		3,867,086	3,545,658

Approved and authorised for issue by the Vocational Training Council on 13 August 2014 於 2014 年 8 月 13 日 由職業訓練局理事會批核及授權發表

Dr Clement CHEN Cheng-jen, SBS, JP Chairman Vocational Training Council 職業訓練局主席 陳鎮仁博士, SBS, JP

The notes on page 13 to page 61 form an integral part of these financial statements. 列載於第13頁至第61頁之附註為本財務報表之一部分。

BALANCE SHEET AS AT 31 MARCH 2014

2014年3月31日的資產負債表

		Note 附註	2014 HK\$'000	2013 HK\$'000
NON-CURRENT ASSETS Fixed Assets Investments in Subsidiaries Loans to Staff Employee Retirement Benefits Assets Deposits Bank Deposits with Maturity over One Year	非流動資產 固定資產 對附屬公司的投資 員工貸款 僱員退休福利資產 按金 到期日超過一年的銀行存款	12 13 16 15	2,252,002 - 1,313 9,093 5,424 200,000	2,295,457 - 1,386 8,070 3,627 200,000
CURRENT ASSETS Loans to Staff Accounts Receivable, Prepayments and Other Receivables Bank Deposits with Maturity over Three Months Cash and Cash Equivalents	流動資產 員工貸款 應收賬項、預付款項 及其他應收賬項 到期日超過三個月的銀行存款 現金及現金等價物	16 17 18	2,467,832 1,217 68,348 3,850,496 784,506	2,508,540 1,332 60,600 3,181,061 775,988
CURRENT LIABILITIES Accounts Payable, Accruals and Other Payables Provision for Employee Benefits Loans Payable within One Year Deferred Income	流動負債 應付賬項、應計支出 及其他應付賬項 僱員福利準備 一年內應償還的貸款 遞延收益	19(a) 19(c) 20 21	1,418,318 466,321 2,631 283,637 2,170,907	1,330,054 384,293 2,829 292,019 2,009,195
NET CURRENT ASSETS TOTAL ASSETS LESS CURRENT LIABILITIES	流動資產淨值 資產總值減流動負債		2,533,660 5,001,492	2,009,786 4,518,326
NON-CURRENT LIABILITIES Provision for Employee Benefits Loans Payable after One Year Deferred Income	非流動負債 僱員福利準備 一年後應償還的貸款 遞延收益	19(c) 20 21	2,889 179,673 1,348,973 1,531,535	7,355 - 1,325,565 1,332,920
NET ASSETS	資產淨值		3,469,957	3,185,406
Represented by: Reserves Specific and Other Funds	上述款項分屬: 儲備金 特定用途及其他資金	10 11	266,006 3,203,951	251,526 2,933,880
TOTAL FUNDS	資金總額		3,469,957	3,185,406

Approved and authorised for issue by the Vocational Training Council on 13 August 2014 於2014年8月13日 由職業訓練局理事會批核及授權發表

Dr Clement CHEN Cheng-jen, SBS, JP Chairman Vocational Training Council 職業訓練局主席 陳鎮仁博士, SBS, JP

The notes on page 13 to page 61 form an integral part of these financial statements. 列載於第13頁至第61頁之附註為本財務報表之一部分。

CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED 31 MARCH 2014

截至2014年3月31日止年度的綜合資金變動報表

		Reserves 儲備金 HK\$'000 (Note 10) (附註10)	Specific and Other Funds 特定用途及 其他資金 HK\$'000 (Note 11) (附註11)	Total 總額 HK\$'000
Balance as at 1 April 2012	2012年4月1日結餘	250,483	2,940,241	3,190,724
Inter-fund Transfers	內部資金轉撥	(239,510)	239,510	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及 全面收益總額	240,553	114,381	354,934
Balance as at 31 March 2013	2013年3月31日結餘	251,526	3,294,132	3,545,658
Balance as at 1 April 2013	2013年4月1日結餘	251,526	3,294,132	3,545,658
Inter-fund Transfers	內部資金轉撥	(199,948)	199,948	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及 全面收益總額	214,428	107,000	321,428
Balance as at 31 March 2014	2014年3月31日結餘	266,006	3,601,080	3,867,086

The notes on page 13 to page 61 form an integral part of these financial statements. 列載於第13頁至第61頁之附註為本財務報表之一部分。

STATEMENT OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED 31 MARCH 2014

截至2014年3月31日止年度的資金變動報表

		Reserves 儲備金 HK\$'000 (Note 10) (附註10)	Specific and Other Funds 特定用途及 其他資金 HK\$'000 (Note 11) (附註11)	Total 總額 HK\$'000
Balance as at 1 April 2012	2012年4月1日結餘	250,483	2,612,806	2,863,289
Inter-fund Transfers	內部資金轉撥	(239,510)	239,510	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及 全面收益總額	240,553	81,564	322,117
Balance as at 31 March 2013	2013年3月31日結餘	251,526	2,933,880	3,185,406
Balance as at 1 April 2013	2013年4月1日結餘	251,526	2,933,880	3,185,406
Inter–fund Transfers	內部資金轉撥	(199,948)	199,948	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及 全面收益總額	214,428	70,123	284,551
Balance as at 31 March 2014	2014年3月31日結餘	266,006	3,203,951	3,469,957

The notes on page 13 to page 61 form an integral part of these financial statements. 列載於第13頁至第61頁之附註為本財務報表之一部分。

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2014

截至2014年3月31日止年度的綜合現金流量表

	Note 附註	2014 HK\$'000	2013 HK\$′000
Operating Activities Surplus before Taxation Adjustments for:	經營活動 除稅前盈餘 調整項目:	321,429	355,316
Subventions and Donations for Capital Projects Depreciation of Fixed Assets (Gain)/Loss on Disposal of Fixed Assets Interest Income	建設工程所得撥款及捐款 固定資產折舊 出售固定資產之(收益) 虧損 利息收入	(154,677) 275,485 (148) (58,066)	(213,515) 280,334 1,123 (63,172)
Operating Surplus before Changes in Working Capital	營運資金變動前之經營盈餘	384,023	360,086
Increase in Deposits and Accounts Receivable, Prepayments and Other Receivables Increase in Accounts Payable, Accruals and Other Payables Increase/(Decrease) in Provision for Employee Benefits Increase in Deferred Income Net Decrease in Bank Loan for On-lending to Staff Decrease in Loans to Staff	銀行定期存款、應收賬項、 預付款項及其他應收賬項之增加 應付賬項、應計支出 及其他應付賬項之增加 僱員福利準備之增加(減少) 遞延收益之增加 轉貸予員工的銀行貸款淨額之減少 員工貸款之減少	(10,641) 36,488 80,075 128,579 (198) 188	(6,557) 30,946 (6,645) 223,598 (1,001) 937
Cash Generated from Operations	經營所產生之現金	618,514	601,364
Hong Kong Profits Tax Paid	已繳香港利得稅	(1)	(382)
Cash Generated from Operating Activities	經營活動所產生之現金	618,513	600,982
Cash Flows from Investing Activities Payment of Capital Expenditure Proceeds from Sale of Fixed Assets Interest Received Increase in Placement of Fixed Deposits with Banks with Maturity over Three Months	投資活動之現金流 資本支出付款 出售固定資產所得款項 已收利息 銀行定期存款到期日超過 三個月之增加	(232,282) 300 58,066 (669,435)	(243,732) 355 63,172 (872,280)
Net Cash Used in Investing Activities	投資活動所使用的現金淨額	(843,351)	(1,052,485)
Cash Flows from Financing Activities Loan from Government	融資活動之現金流 政府貸款	220,000	
Net Cash Generated from Financing Activities	融資活動所產生的現金淨額	220,000	
Net Decrease in Cash and Cash Equivalents	現金及現金等價物之減少	(4,838)	(451,503)
Cash and Cash Equivalents as at 1 April	於4月1日的現金及現金等價物	796,038	1,247,541
Cash and Cash Equivalents as at 31 March	於3月31日的現金及現金等價物 18	791,200	796,038

The notes on page 13 to page 61 form an integral part of these financial statements. 列載於第13頁至第61頁之附註為本財務報表之一部分。

財務報表附註

BACKGROUND 1.

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 for the current accounting period of the Group and the Council. Note 2(c) provides information on any changes in accounting policies 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增及經修訂的《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。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 2014 comprise the Council and its subsidiaries. 截至2014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。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2. 主要會計政策(續)

Basis of Preparation of the Financial Statements (Cont'd) (b)

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、收入及支出之列報金 額作出判斷、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 成為管理層在無法從其他途徑下得知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。

(c) Changes in Accounting Policies

會計政策的改變

The HKICPA has issued a number of new HKFRSs and amendments to HKFRSs that are first effective for the current accounting period of the Group and the Council. Of these, the following developments are relevant to the Group's financial statements: 香港會計師公會頒佈多項新增及經修訂的《香港財務報告準則》,此等準則在本機構當前之會計期間開始生效。當中與本機 構財務報表相關的修訂如下:

- Amendments to HKAS 1, Presentation of financial statements Presentation of items of other comprehensive income 《香港會計準則》第1條(修訂本「財務報表呈列-其他全面收益項目之呈列」
- HKFRS 10. Consolidated financial statements 《香港財務報告準則》第10條「綜合財務報表」
- HKFRS 13. Fair value measurement 《香港財務報告準則》第13條「公允價值計量」
- Revised HKAS 19. Employee benefits 《香港會計準則》第19條(已修訂「僱員福利」

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2.

主要會計政策(續)

Changes in Accounting Policies (Cont'd) (c)

會計政策的改變(續)

Impacts of the adoption of other new or amended HKFRSs are discussed below: 採納該等新增或經修訂準則的影響載列如下:

(i) Amendments to HKAS 1, Presentation of Financial Statements – Presentation of Items of Other Comprehensive Income 《香港會計準則》第1條(修訂本)財務報表呈列-其他全面收益項目之呈列」

The amendments require entities to present separately the items of other comprehensive income that would be reclassified to profit or loss in the future if certain conditions are met from those that would never be reclassified to profit or loss.

有關修訂規定實體須於日後符合若干條件後可重新分類至損益表之其他全面收益項目與不再重新分類至損益表者分 開呈列。

The adoption of HKAS 1 does not have any material impact on the presentation of the other comprehensive income. 採納《香港會計準則》第1條對全面收益報表將不會造成任何重大影響。

(ii) HKFRS 10. Consolidated Financial Statements 《香港財務報告準則》第10條「綜合財務報表」

> HKFRS 10 replaces the requirements in HKAS 27, Consolidated and separate financial statements relating to the preparation of consolidated financial statements and HK-SIC 12 Consolidation - Special purpose entities. It introduces a single control model to determine whether an investee should be consolidated, by focusing on whether the entity has power over the investee, exposure or rights to variable returns from its involvement with the investee and the ability to use its power to affect the amount of those returns.

> 《香港財務報告準則》第10條取代《香港會計準則》第27條「綜合及獨立財務報表」中有關編製綜合財務報表之要求及 香港(常設詮釋委員會) 詮釋 12條「合併-特殊目的實體」。該準則引入單一控制模式,以釐定應否對投資對象予以合 併處理,主要視乎有關實體是否有權力控制該投資對象、通過參與投資對象的相關營運而承擔或享有可變回報以及 運用權力影響該等回報。

> The adoption does not change any of the control conclusions reached by the Group in respect of its involvement with other entities as at 1 April 2013.

採納此準則並無改變本機構就截至2013年4月1日就其參與其他實體之營運所達致之任何有關控制權之結論。

(iii) HKFRS 13, Fair Value Measurement 《香港財務報告準則》第13條「公允價值計量」

> HKFRS 13 replaces existing guidance in individual HKFRSs with a single source of fair value measurement guidance. HKFRS 13 also contains extensive disclosure requirements about fair value measurements for both financial instruments and non-financial instruments.

> 《香港財務報告準則》第13條取代現有於個別《香港財務報告準則》的指引,成為單一公允值計量指引。《香港財務報 告準則》第13條亦包含了有關金融工具及非金融工具公允值計量的廣泛披露要求。

> The adoption of HKFRS 13 does not have any material impact on the fair value measurements of the Group's assets and liabilities.

採納《香港財務報告準則》第13條對本機構之資產及負債之公允價值計量將不會造成任何重大影響。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2. 主要會計政策(續)

(c) Changes in Accounting Policies (Cont'd)

會計政策的改變(續)

(iv) Revised HKAS 19, Employee Benefits 《香港會計準則》第19條(已修訂」「僱員福利」

> Revised HKAS 19 introduces a number of amendments to the accounting for defined benefit plans. Among them, revised HKAS 19 eliminates the "corridor method" under which the recognition of actuarial gains and losses relating to defined benefit schemes could be deferred and recognised in profit or loss over the expected average remaining service lives of employees. Under the revised standard, all actuarial gains and losses are required to be recognised immediately in other comprehensive income. Revised HKAS 19 also changed the basis for determining income from plan assets from expected return to interest income calculated at the liability discount rate, and requires immediate recognition of past service cost, whether vested or not.

> 《香港會計準則》第19條(已修訂)引入多項關於界定福利計劃之會計處理修訂。其中,《香港會計準則》第19條(已修 訂))剔除了「緩衝區法」,根據此方法,有關界定福利計劃的精算收益及虧損可予以遞延,並根據預期之僱員平均剩 餘服務年限於損益表內確認。根據經修訂之準則,所有精算收益及虧損均須即時於其他全面收益中確認。《香港會 計準則》第19條(已修訂)同時改變釐定計劃資產收入之基準,由預期回報更改至以負債之折現率計算利息收入,及 需即時確認過往服務成本,不論該服務成本歸屬與否。

> As a result of the adoption of revised HKAS 19, the Group has changed its accounting policy with respect to defined benefit plans, for which the corridor method was previously applied. The change in accounting policy does not have material impact on the financial statements of the Group.

> 由於採納《香港會計準則》第19條(已修訂),本機構已更改有關對界定福利計劃之會計政策,不再採納緩衝區法。此 會計政策變動對綜合財務報表將不會造成任何重大影響。

(d) **Subsidiaries**

附屬公司

Subsidiaries are entities controlled by the Group. The Group control an entity when it is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. When assessing whether the Group has power, only substantive rights (held by the Group and the parties) are considered.

附屬公司是指本機構控制的實體。當本機構通過參與投資對象的相關營運而承擔或享有可變回報以及運用權力影響該等回 報時,則本機構控制該實體。在評估本機構是否擁有上述權力時,僅考慮(本機構及其他持有者)實質權利。

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 intragroup 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(q)).

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(a))。

財務報表附註

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

(e) Fixed Assets

固定資產

Fixed assets are stated at cost less accumulated depreciation and impairment losses (see Note 2(g)). 固定資產以成本扣除累計折舊及減值虧損列示(請參閱附註 2(g))。

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 (see Note 2(g)).

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。該等資產以成本扣除累計折舊及減值虧損列示(請參閱附註 2(g))。

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:

- 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 shorter of the unexpired term of lease and their estimated useful lives of 5-7 樓宇改善工程 years

Furniture and equipment shorter of the duration of the project and their estimated useful lives of 4-7

家具及設備 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 shorter of the duration of the project and their estimated useful lives of 4-7

電腦設備 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.

倘固定資產的各部分的可使用年限不同,每部分的折舊會單獨計算。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。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2. 主要會計政策(續)

(f) **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。

(g) Impairment of Assets

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 of disposal 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。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2. 主要會計政策(續)

Impairment of Assets (Cont'd) (g)

資產減值(續)

Reversal of Impairment Losses (ii) 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。

(h) **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

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 the 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。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2.

主要會計政策(續)

(i) 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。

(k) 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。

(I) Employee Benefits

僱員福利

- 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褔利成本,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。
- Contributions to Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes (ii) 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。

財務報表附註

- SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2. 主要會計政策(續)
- Employee Benefits (Cont'd) (1)

僱員福利(續)

The Group's net obligation in respect of defined benefit retirement plans is calculated separately for each plan by (iii) 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 plan assets is deducted. The calculation is performed by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the group, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan.

本機構對界定福利退休計劃承擔的義務淨額是按每個計劃獨立計算,計算方法是估計僱員在當期和以往期間提供服 務所賺取未來福利的數額;該利益已折現成現值,並已扣除計劃資產的公允價值。此結果是由一合資格精算師按照 預算單位成本法計算。當計算結果為本機構帶來效益,則確認的資產以將可從計劃所得的任何退款或供款扣減形式 所得的經濟效益之現值為限。

Service cost and net interest expense (income) on the net defined benefit liability (asset) are recognised in profit or loss. Current service cost is measured as the increase in the present value of the defined benefit obligation resulting from employee service in the current period. When the benefits of a plan are changed, or when a plan is curtailed, the portion of the changed benefit related to past service by employees, or the gain or loss on curtailment, is recognised as an expense in profit or loss at the earlier of when the plan amendment or curtailment occurs and when related restructuring costs or termination benefits are recognised. Net interest expense (income) for the period is determined by applying the discount rate used to measure the defined benefit obligation at the beginning of the reporting period to the net defined benefit liability (asset). The discount rate is the yield at the end of the reporting period on high quality corporate bonds that have maturity dates approximating the terms of the group's obligations.

界定福利負債 資產的服務成本及淨利息開支 收入將確認於收益表內。本年度服務成本會按本年度的僱員服務所 帶來的界定福利責任現值之增加計算。倘計劃的福利改變或計劃遭縮減時,有關僱員以往服務的福利之變動部分或 有關縮減計劃帶來的損益,以及相關重組成本或合約終止補償獲確認後,會在計劃修訂或縮減時,以兩者中較早者 為準,在全面損益表確認。期內的淨利息支出。收入是按以匯報期間開始時界定福利責任的貼現率應用於淨界定福 利負債 資產而計算。貼現率是根據優質公司債券於匯報終結時的收益率釐定;所參考公司債券的年期與本機構就 界定福利退休計劃承擔年期相若。

Remeasurements arising from defined benefit retirement plans are recognised in other comprehensive income and reflected immediately in retained earnings. Remeasurements comprise actuarial gains and losses, the return on plan assets (excluding amounts included in net interest on the net defined benefit liability (asset)) and any change in the effect of the asset ceiling (excluding amounts included in net interest on the net defined benefit liability (asset)).

界定福利退休計劃產生之重新計量會於其他全面損益內確認並即時於保留盈利內反映。重新計量包含精算損益、計 劃資產的回報(不包括包含在淨界定福利負債 資產內的淨利息金額)及資產上限的任何改變(不包括包含在淨界定 福利負債 資產內的淨利息金額)。

(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。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2.

主要會計政策(續)

(m) Income Tax

所得稅

Income Tax for the year comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in profit and loss except to the extent that they relate to items recognised in other comprehensive income or directly in equity, in which case the relevant amounts of tax are recognised in other comprehensive income or directly in equity, respectively.

本年度所得稅包括本年稅項、遞延稅項資產及負債的變動。除某些在其他全面收益確認或在權益內直接確認的項目之相關 的稅項亦應分別記入其他全面收益或在權益內直接確認外,其他本年度稅項及遞延稅項資產及負債的變動則於綜合收益表 確認。

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

本年度稅項指年內就應課稅收入按結算日已生效或實質上已生效的稅率計算之預期應付稅項,並已包括以往年度應付稅項 的任何調整。

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the difference between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits. Apart from differences which arise on initial recognition of assets and liabilities, all deferred tax liabilities, and all deferred tax assets to the extent that it is probable that future taxable profits will be available against which the asset can be utilised, are recognised.

遞延稅項資產和負債分別由可扣稅及應課稅暫時差異產生,而暫時差異乃資產及負債在財務報表上的賬面值與這些資產及 負債的納稅基礎兩者之差異。遞延稅項資產亦可來自未使用的稅項虧損及未使用的稅項抵免。除若干有限的特別情況外, 所有遞延稅項負債,以及未來可能有應課稅溢利可供抵免的相關遞延稅項資產均予確認。

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

確認遞延稅項的金額是根據該項資產及負債的賬面值之預期變現或償還方式,按在結算日已生效或實質上已生效的稅率計 算。遞延稅項資產及負債均不貼現計算。

(n) **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。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2.

主要會計政策(續)

Provisions and Contingent Liabilities (Cont'd) (n)

準備及或有負債(續)

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。

(o) **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 地計算時, 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 received from the Government of the Hong Kong Special Administrative Region (the Government). 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. Nonrecurrent subventions are recognised as income to the extent of the related expenditures incurred during the year. 政府補助金包括來自香港特別行政區政府(簡稱政府)的經常補助、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 補助金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(p)) 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(p)),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。

Other specific grants without a condition for refund of any unspent balances are recognised as income in the statement of comprehensive income when received, while for those specific grants that contain a condition for refund of any unspent balances are recognised as income to the extent of the related expenditures incurred during the year. 沒有附帶歸還餘額的特定用途撥款,通常於收取時在全面收益表上確認為收入。那些有歸還餘額的特定用途撥款, 會以年內發生的有關開支金額為限於年內確認為收入。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2.

主要會計政策(續)

(o) Income Recognition (Cont'd)

收入確認(續)

Tuition Fees and Training Charges (ii)

學費及課程費用收入

Tuitions 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。

(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。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2.

主要會計政策(續)

(p) **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。

(q) **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分,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。

(r) **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 complete.

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 分成本。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。

財務報表附註

SIGNIFICANT ACCOUNTING POLICIES (Cont'd) 2. 主要會計政策(續)

(s) **Related Parties**

關連方

- A person, or a close member of that person's family, is related to the Group if that person: (i) 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:
 - has control or joint control over the Group; (a) 控制或共同控制本機構:
 - has significant influence over the Group; or (b) 對本機構有重大影響;或
 - is a member of the key management personnel of the Group. (C) 為本機構的主要管理人員。
- (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。
 - The entity is a post-employment benefit plan for the benefit of employees of either the Group or an entity (e) 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。
 - The entity is controlled or jointly controlled by a person identified in (i). (f) 該實體受(i)項所述人士控制或共同控制。
 - (g) 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。

財務報表附註

GOVERNMENT SUBVENTIONS 3. 政府補助金

Recurrent Subventions
Non-recurrent Subventions
 Capital Works Reserve Fund
Major Capital Projects
Minor Building Projects
Non-recurrent Subventions
 Capital Accounts
Major Capital Items
Plant, Vehicles and Equipment
Capital Items for Skills Centres
Grants from Government Agencies
Matching Grants (Note 3(a))
Other Capital Projects Fund

經常補助金
非經常補助金
- 建設工程儲備基金
大型建設工程
小型建設工程
非經常補助金
- 建設賬目
大型建設項目
廠房、車輛及設備
技能發展中心建設項目
政府機構撥款
配對補助金(附註3(a))
其他建設工程基金

綜合				
2014	2013			
HK\$'000	HK\$'000			
2,338,515	2,211,499			
3,361 112,000	2,812 143,330			
6,359 27,731 5,226 119,387 31,721 28,460	6,506 32,603 5,676 124,056 30,348 28,251			
2,672,760	2,585,081			
	·			

Consolidated

職訓局				
2014	2013			
HK\$'000	HK\$'000			
2,331,911	2,196,673			
3,361	2,812			
112,000	143,330			
6,359	6,506			
27,731	32,603			
5,226	5,676			
114,787	119,500			
31,721	30,348			
28,460	28,251			
2,661,556	2,565,699			

The Council

財務報表附註

GOVERNMENT SUBVENTIONS (Cont'd) 3. 政府補助金(續)

Matching Grants (a)

配對補助金

The matching grants comprise:

配對補助金包括:

Pilot Mainland Experience Scheme for Post-secondary Students (Note i) Sixth Matching Grant Scheme (Note ii) 專上學生內地體驗先導計劃 (註解i) 第六輪配對補助金計劃 (註解ii)

綜合及職訓局				
2014 HK\$'000	2013 HK\$'000			
2,988	2,869			
28,733	27,479			
31,721	30,348			

Consolidated and the Council

Note i: Pilot Mainland Experience Scheme for Post-secondary Students (the Scheme)

註解i: 專上學生內地體驗先導計劃(簡稱計劃)

A Pilot Mainland Experience Scheme for Post-secondary Students was launched from the 2011/12 academic year to subsidise post-secondary students participating in short-term internship or learning programmes in Mainland on a matching basis. The Government matching grants and the related donations are separately disclosed below in compliance with the requirement of

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。

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. During the financial year 2013-14, HK\$2,988,000 (2013: HK\$2,869,000) was recognised as the grants income and HK\$9,727,000 (2012: HK\$10,645,000) was included in deferred income.

年內部分已收之撥款但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。2013-14財政年度,確認了的收入為港幣298.8萬元(2012年:港幣286.9萬元),而港幣972.7萬元(2012年:港幣1,064.5萬 元)則撥入為遞延收益。

財務報表附註

GOVERNMENT SUBVENTIONS (Cont'd) 3. 政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

		Consolidated 綜合	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2012 Income	2012年4月1日之結餘 收入	5,251	2,897
Grants Received/Matched Donations Interest Income	已收之補助金 配額捐款 利息收入	8,197 66	8,197 83
		8,263	8,280
Expenditure met from Grants/Donations Mainland Industrial Attachment Programme Students Exchange Activities Students Training Activities Scholarships and Prizes Other Student Development Activities Equipment and Facilities Other Expenses	經由補助金 捐款所支付的相關費用內地實習計劃學生交流活動學生訓練活動學生訓練活動獎學金及獎金其他學生發展活動儀器及設施 其他費用	325 2,414 130 - - -	- - 6,030 1,286 882 820
		2,869	9,018
Balance as at 31 March 2013	2013年3月31日之結餘	10,645	2,159
Balance as at 1 April 2013 Income Grants Received/Matched Donations Interest Income	2013年4月1日之結餘 收入 已收之補助金 配額捐款 利息收入	10,645 2,070 148	2,159 2,070 26
		2,218	2,096
Expenditure met from Grants/Donations Students Exchange Activities Students Training Activities Enrichment Programmes Scholarships and Prizes Other Student Development Activities Other Expenses	經由補助金 捐款所支付的相關費用學生交流活動學生訓練活動補充課程 獎學金及獎金 其他學生發展活動 其他費用	3,103 15 18 - - - - 3,136	- - 1,645 299 75
Balance as at 31 March 2014	2014年3月31日之結餘	9,727	2,236

財務報表附註

GOVERNMENT SUBVENTIONS (Cont'd) 3. 政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

		The Council 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 2012 Income	2012年4月1日之結餘 收入	5,251	2,753
Grants Received/Matched Donations Interest Income	吸入 已收之補助金 配額捐款 利息收入	8,197 66	7,590 78
		8,263	7,668
Expenditure met from Grants/Donations Mainland Industrial Attachment Programme Students Exchange Activities Students Training Activities Scholarships and Prizes Other Student Development Activities Equipment and Facilities Other Expenses	經由補助金 捐款所支付的相關費用內地實習計劃學生交流活動學生訓練活動學生訓練活動獎學金及獎金其他學生發展活動儀器及設施其他費用	325 2,414 130 - - - -	- - 5,485 1,286 882 820
		2,869	8,473
Balance as at 31 March 2013	2013年3月31日之結餘	10,645	1,948
Balance as at 1 April 2013 Income	2013年4月1日之結餘 收入	10,645	1,948
Grants Received/Matched Donations Interest Income	已收之補助金 配額捐款 利息收入	2,070 148	1,839 26
		2,218	1,865
Expenditure met from Grants/Donations Students Exchange Activities Students Training Activities Enrichment Programmes Scholarships and Prizes Other Student Development Activities Other Expenses	經由補助金 捐款所支付的相關費用學生交流活動學生可說無活動補充課程 獎學金及獎金 其他學生發展活動 其他費用	3,103 15 18 - - - - 3,136	- - 1,628 110 75
Balance as at 31 March 2014	2014年3月31日之結餘	9,727	2,000

財務報表附註

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

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

Note ii: Sixth Matching Grant Scheme 註解ii: 第六輪配對補助金計劃

A 6th Matching Grant Scheme was launched from the 2012/13 academic year and covers both operations funded by the Education Bureau (EDB) and self-financing operations of the Council on a matching basis. The private donations and government matching grants are segregated in respect of EDB funded and self-financing operations in compliance with the requirement of the Scheme.

由 2012/13 學年起, 政府推行第六輪配對補助金計劃, 以配對形式涵蓋本局由教育局資助及自資營運的工作。私人捐款及 政府配對補助金根據計劃的相關要求,以教育局資助營運方式及自資營運方式力分開列載於財務報表內。

Consolidated	
综合	

	_			統	=		
		EDB-funded 教育局資助		Self-financing 自負盈虧額		Tota 合意	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2012 Income	2012年4月1日之結餘 收入	-	-	-	-	-	-
Grants Received/Matched Donations Interest income	已收之補助金 配額捐款 利息收入	18,444 69	18,444 90	9,035 41	9,035 54	27,479 110	27,479 144
	-	18,513	18,534	9,076	9,089	27,589	27,623
Expenditure met from Grants/Donations Teaching and Research Enhancement Internationalisation and	經由補助金 捐款所支付的相關費用 改善教學及研究 國際化及學生交流活動	-	-	-	-	-	-
Student Exchange Activities Scholarships and Prizes Bursaries	獎學金及獎金 助學金	- - N/A	5,606 -	- - N/A	- 465 -	- - N/A	- 6,071 -
Student Development Capital Projects Others	學生發展 建設項目 其他	- N/A -	27 - 501	-	29 - 65	-	56 - 566
Ollid 3	共世 -		6,134		559		6,693
Balance as at 31 March 2013	2013年3月31日之結餘	18,513	12,400	9,076	8,530	27,589	20,930
Expenditure by level of study Sub-degree operations Degree and above	支出(以學習程度分類) 副學士或以下程度 學士或以上程度	- -	6,134	-	554 5	- -	6,688 5
	-	_	6,134	_	559	_	6,693

財務報表附註

GOVERNMENT SUBVENTIONS (Cont'd) 3. 政府補助金(續)

Matching Grants (Cont'd) (a)

配對補助金(續)

Consolidated 綜合

		一					
		EDB-funded 教育局資助		Self-financing 自負盈虧營		Tota 合意	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2013 Transfer between operations upon	2013年4月1日之結餘根據實際使用情況而	18,513	12,400	9,076	8,530	27,589	20,930
actual usage of donations	轉撥之捐款	(162)	(162)	162	162		_
		18,351	12,238	9,238	8,692	27,589	20,930
Income Grants Received/Matched Donations Interest income	收入 已收之補助金 配額捐款 利息收入	18,065 382	18,065 265	10,668 218	10,668 217	28,733 600	28,733 482
		18,447	18,330	10,886	10,885	29,333	29,215
Expenditure met from Grants/Donations Teaching and Research Enhancement Internationalisation and	經由補助金 捐款所支付的相關費用改善教學及研究國際化及學生交流活動	-	-	-	-	-	-
Student Exchange Activities	凶际10次子工 火 ////口到	_				_	_
Scholarships and Prizes	獎學金及獎金	_	8,696	_	1,773	_	10,469
Bursaries	助學金	N/A	0,070	N/A	1,773	N/A	10,407
Student Development	助字立 學生發展	IV/A	750	IV/ A	611	IV/ A	1,361
		N/A	750	-	011	_	1,301
Capital Projects Others	建設項目	IV/ A	681	-	2,225	-	2,906
Others	其他		001		Z ₁ ZZ3		2,900
		-	10,127	-	4,609	-	14,736
Balance as at 31 March 2014	2014年3月31日之結餘	36,798	20,441	20,124	14,968	56,922	35,409
Expenditure by level of study Sub-degree operations Degree and above	支出(以學習程度分類) 副學士或以下程度 學士或以上程度	- -	10,127	- -	4,085 524	- -	14,212 524
		_	10,127	_	4,609	_	14,736

財務報表附註

GOVERNMENT SUBVENTIONS (Cont'd) 3. 政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

The Council 職訓局

	_			447.07	IPJ		
		EDB-funded 教育局資助		Self-financing 自負盈虧		Tot 合言	
		Matching Grants 配對補助金	Matched Donations 配額捐款	Matching Grants 配對補助金	Matched Donations 配額捐款	Matching Grants 配對補助金	Matched Donations 配額捐款
Balance as at 1 April 2012 Income	2012年4月1日之結餘收入	HK\$'000 -	HK\$'000 -	HK\$'000 -	HK\$'000 -	HK\$'000 -	HK\$'000 -
Grants Received/Matched Donations	已收之補助金 配額捐款	18,444	18,444	9,035	8,530	27,479	26,974
Interest income	利息收入	69	90	41	51	110	141
	-	18,513	18,534	9,076	8,581	27,589	27,115
Expenditure met from Grants/Donations	經由補助金 捐款所支付 的相關費用						
Teaching and Research Enhancement Internationalisation and	改善教學及研究 國際化及學生交流活動	-	-	-	-	-	-
Student Exchange Activities Scholarships and Prizes	獎學金及獎金	_	5,606	_	460	_	6,066
Bursaries	助學金	N/A	-	N/A	-	N/A	-
Student Development	學生發展	-	27	_	29	_	56
Capital Projects	建設項目	N/A	-	-	-	N/A	-
Others	其他	_	501	-	65	-	566
	-	_	6,134	_	554	_	6,688
Balance as at 31 March 2013	2013年3月31日之結餘	18,513	12,400	9,076	8,027	27,589	20,427
Evnanditura by layal of atudy	十山八八爾羽和帝八粉、						
Expenditure by level of study Sub-degree operations	支出(以學習程度分類) 副學士或以下程度	-	6,134	-	554	-	6,688
Degree and above	學士或以上程度				-		
	_	_	6,134	_	554	_	6,688
	=						

財務報表附註

GOVERNMENT SUBVENTIONS (Cont'd) 3. 政府補助金(續)

Matching Grants (Cont'd) (a)

配對補助金(續)

The Council 職訓局

	_			404 市川			
		EDB-funded 教育局資助		Self-financing 自負盈虧營		Tota 合意	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2013 Transfer between operations upon	2013年4月1日之結餘根據實際使用情況而	18,513	12,400	9,076	8,027	27,589	20,427
actual usage of donations	轉撥之捐款	(162)	(162)	162	162		-
		18,351	12,238	9,238	8,189	27,589	20,427
Income Grants Received/Matched Donations Interest income	收入 已收之補助金 配額捐款 利息收入	18,065 382	18,065 265	10,668 218	10,331 213	28,733 600	28,396 478
		18,447	18,330	10,886	10,544	29,333	28,874
Expenditure met from Grants/Donations Teaching and Research Enhancement Internationalisation and	經由補助金 捐款所支付的相關費用改善教學及研究國際化及學生交流活動	-	-	-	-	-	-
Student Exchange Activities	四小 10 人子工人 /// / / / 13	_	_	_	_	_	_
Scholarships and Prizes	獎學金及獎金	-	8,696	-	1,515	-	10,211
Bursaries	助學金	N/A	-	N/A	-	N/A	-
Student Development	學生發展	-	750	-	611	-	1,361
Capital Projects	建設項目	N/A	-	-	-	-	-
Others	其他	-	681	-	1,725	-	2,406
		-	10,127	-	3,851	-	13,978
Balance as at 31 March 2014	2014年3月31日之結餘	36,798	20,441	20,124	14,882	56,922	35,323
Expenditure by level of study Sub-degree operations Degree and above	支出(以學習程度分類) 副學士或以下程度 學士或以上程度	- -	10,127	- -	3,851 -	- -	13,978
		_	10,127	_	3,851	_	13,978

財務報表附註

4. TUITION FEES AND TRAINING CHARGES 學費及課程費用

Government-funded Programmes **Tuition Fees** Training Charges
Non Government-funded Programmes **Tuition Fees** Training Charges

Government-funded Programmes

Non Government-funded Programmes

Tuition Fees

Tuition Fees

Training Charges

Training Charges

政府資助課程 學費 課程費用 非政府資助課程 學費 課程費用

政府資助課程 學費 課程費用 非政府資助課程 學費 課程費用

Consolidated 綜合

11-7-	—
2014	2013
HK\$'000	HK\$'000
693,106	563,977
26,194	13,538
804,980	798,172
54,381	37,298
1,578,661	1,412,985

The Council 職訓局

2014	2013
HK\$'000	HK\$'000
692,477	563,847
26,237	13,594
38,656	167,466
54,389	36,971
811,759	781,878

5. **DONATIONS**

捐款

Designated to Student Development Foundation Capital Projects Scholarships and Prizes Other Student Activities

學生發展基金 建設項目 獎學金及獎金 其他學生活動

Consolidated 綜合

2014	2013
HK\$'000	HK\$'000
4,759	24,399
-	9,248
15.887	14,221
4,832	8,583
25,478	56,451

財務報表附註

5. DONATIONS (Cont'd)

捐款(續)

Designated to Student Development Foundation Capital Projects Scholarships and Prizes Other Student Activities

學生發展基金 建設項目 獎學金及獎金 其他學生活動

The Council 職訓局

2014	2013
HK\$'000	HK\$'000
4,759	24,399
-	9,248
15,859	14,221
3,518	7,800
24,136	55,668

OTHER INCOME 6. 其他收入

Application and Sundry Fees Examination and Trade Test Fees Sales of Goods Hire of Accommodation/Facilities Services Income Miscellaneous Income

Application and Sundry Fees

Sales of Goods

Services Income

Miscellaneous Income

Examination and Trade Test Fees

Hire of Accommodation/Facilities

申請費用及雜項收費 考試及技能測驗收費 出售貨品收入 宿舍 設施租金收入 服務收入 其他收入

申請費用及雜項收費 考試及技能測驗收費 出售貨品收入 宿舍 設施租金收入 服務收入 其他收入

Consolidated 綜合

2014 HK\$'000	2013 HK\$'000
23.827	27,249
29,318	27,872
17,147 15,390	12,800 15,009
28,591	14,801
5,988	6,418
120,261	104,149

The Council 職訓局

2014	2013
HK\$'000	HK\$'000
20,200	20,951
29,206	27,887
17,154	12,817
73,900	71,167
165,155	170,795
15,546	7,609
321,161	311,226

財務報表附註

7. STAFF EXPENSES 員工開支

Contributions to Retirement Schemes

Salaries and Other Benefits

薪金及其他福利 退休計劃供款

Consolidated 綜合

	• •
2014	2013
HK\$'000	HK\$'000
2,874,310	2,629,591
208,484	203,201
3,082,794	2,832,792

Salaries and Other Benefits

薪金及其他福利 退休計劃供款

17775777					
2014	2013				
HK\$'000	HK\$'000				
2,368,595	2,234,303				
203,425	202,075				
2,572,020	2,436,378				

The Council 職訓局

Contributions to Retirement Schemes

8. SURPLUS BEFORE TAXATION

除稅前盈餘

Surplus before taxation is arrived at after charging: 除稅前盈餘已扣除以下項目:

Depreciation Rental Expenses Auditor's Remuneration Net Foreign Exchange Loss (Gain)/Loss on Disposal of Fixed Assets

折舊 租金支出 核數師酬金 外匯淨虧損 出售固定資產之 (收益)虧損

Consolidated 綜合

2014	2013
HK\$'000	HK\$'000
275,485	280,334
52,808	40,734
677	630
63	988
(148)	1,123

Depreciation Rental Expenses Auditor's Remuneration Net Foreign Exchange Loss (Gain)/Loss on Disposal of Fixed Assets

折舊 租金支出 核數師酬金 外匯淨虧損 出售固定資產之 (收益)虧損

The Council 職訓局

2014	2013
HK\$'000	HK\$'000
268,547	275,499
52,389	40,541
472	457
109	90
(148)	786

財務報表附註

9. **TAXATION**

稅頂

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

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 income and expenditure represented Hong Kong Profits Tax payable by a subsidiary of the Council, which is calculated at 16.5% (2013: 16.5%) on the subsidiary's estimated assessable profits for the year. 綜合全面收益表中的稅項支出為一間職訓局附屬公司所需要支付的香港利得稅。稅項乃按年內附屬公司的估計應課稅溢利 的 16.5%(2013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。

RESERVES 10.

儲備金

Balance at the beginning of the financial year Amount transferred to Specific and Other Funds during the Year (Note 11) Surplus transferred from Statement of Comprehensive Income	財政年度年初結餘 本年度轉至特定用途或 其他資金(附註 11) 轉自全面收益表的盈餘
Balance at the end of the financial year	財政年度年終結餘

Consolidated and the Council 综合及職訓局

2014 HK\$'000	2013 HK\$'000				
251,526	250,483				
(199,948)	(239,510)				
214,428	240,553				
266,006	251,526				

Reserves are any savings from the recurrent government subventions for activities (other than those in respect of the Shine 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由政府經常性補助金(展亮技能發展中心除外)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。

財務報表附註

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

(a) **Fund Balances**

資金結餘

Consolidated 綜合				
Balance as at 1.4.2012 2012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 31.3.2013 2013年3月31日結餘 HK\$′000	
-	-	-	-	
-	-	-	-	
(6,936) 781,945 2,125,066 28,379	25,511 (73,505) 113,866 33,046	12,730 254,910 (12,730)	31,305 963,350 2,226,202 61,425	

Consolidated 綜合

(15,400)

239,510

15,463

114,381

11,787

2,940,241

Transfer from/ (to) Statement of	Inter-fund	
1 1	Transfers	Balance as at 31.3.2014
· ·	內部資金轉撥	2014年3月31日結餘
		HK\$'000
-	-	-
	_	
(22 175)	764 509	742,334
(22,170)	701,007	7 12,001
33,252	(398)	64,159
(33,988)	(111,035)	818,327
106,661	(439,066)	1,893,797
7,250	1,922	70,597
16,000	(15,984)	11,866
107,000	199,948	3,601,080
	(to) Statement of Comprehensive Income 轉自 (至)全面收益表 HK\$'000	(to) Statement of Comprehensive Income 轉自 (至)全面收益表 HK\$'000

Non-recurrent Subventions
(see Note 2(o)(i))
 Capital Works Reserve Fund
Non-recurrent Subventions
(see Note 2(o)(i))
 Capital Accounts
Projects Funded by Government
Agencies
Projects Funded by Reserves
Self-financing Activities
Donations

Other Specific Funds

非經常補助金 (請參閱附註2(o)(i))
- 建設工程儲備基金
非經常補助金
(請參閱附註2(o)(i))
- 建設賬目
政府機構資助項目
14 /4 A Marian
儲備金資助項目
自負盈虧項目
捐款
其他特定用途資金

Non-recurrent Subventions (see Note 2(o)(i)) - Capital Works Reserve Fund Non-recurrent Subventions (see Note 2(o)(i))	非經常補助金 (請參閱附註2(o)(i)) -建設工程儲備基金 非經常補助金 (請參閱附註2(o)(i))
 Capital Accounts Other Capital Projects Fund 	- 建設賬目 其他建設項目基金
Projects Funded by Government Agencies	政府機構資助項目
Projects Funded by Reserves Self-financing Activities Donations Other Specific Funds	儲備金資助項目 自負盈虧項目 捐款 其他特定用途資金

11,850

3,294,132

財務報表附註

SPECIFIC AND OTHER FUNDS (Cont'd) 11. 特定用途及其他資金(續)

Fund Balances (Cont'd) (a)

資金結餘(續)

The Council	
職訓局	
sfer from/	

		相称即用户			
		Balance as at 1.4.2012 2012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 31.3.2013 2013年3月31日結餘 HK\$'000
Non-recurrent Subventions (see Note 2(o)(i)) – Capital Works Reserve Fund Non-recurrent Subventions (see Note 2(o)(i)) – Capital Accounts Projects Funded by Government	非經常補助金 (請參閱附註2(o)(i)) -建設工程儲備基金 非經常補助金 (請參閱附註2(o)(i)) -建設賬目 政府機構資助項目	-	-	-	-
Agencies		(6,936)	25,511	12,730	31,305
Projects Funded by Reserves	儲備金資助項目	781,945	(73,505)	254,910	963,350
Self-financing Activities	自負盈虧項目	1,637,648	81,049	(12,730)	1,705,967
Donations	捐款	188,362	33,046	-	221,408
Other Specific Funds	其他特定用途資金	11,787	15,463	(15,400)	11,850
		2,612,806	81,564	239,510	2,933,880

The Council 職訓局

Transfer from/

		Balance as at 1.4.2013 2013年4月1日結餘 HK\$'000	(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 31.3.2014 2014年3月31日結餘 HK\$'000
Non-recurrent Subventions (see Note 2(o)(i)) - Capital Works Reserve Fund Non-recurrent Subventions (see Note 2(o)(i))	非經常補助金 (請參閱附註2(o)(i)) - 建設工程儲備基金 非經常補助金 (請參閱附註2(o)(i))	-	-	-	-
- Capital Accounts	- 建設賬目	-	_	-	_
Other Capital Projects Fund Projects Funded by Government	其他建設項目基金 政府機構資助項目	-	(22,175)	764,509	742,334
Agencies		31,305	33,252	(398)	64,159
Projects Funded by Reserves	儲備金資助項目	963,350	(33,988)	(111,035)	818,327
Self-financing Activities	自負盈虧項目	1,705,967	69,784	(279,083)	1,496,668
Donations	捐款	221,408	7,250	(158,061)	70,597
Other Specific Funds	ner Specific Funds 其他特定用途資金		16,000	(15,984)	11,866
		2,933,880	70,123	199,948	3,203,951

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 Funds

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) Other Capital Projects Fund

其他建設工程基金

Other capital projects fund represents building projects that are subsidised by various fundings such as reserves fund and self-financing activities fund.

其他建設工程由不同的撥款資助,如儲備金和自負盈虧項目。

(iv) 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)。

(v) Self-financing Activities

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。

(vi) 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。

(vii) 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。

財務報表附註

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

財務報表附註

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	
Cost At 1 April 2012 Additions Transfer to Buildings/Improvement Works upon Completion of Projects	成本 2012年4月1日 增置 將已完成的項目轉撥至樓宇 改善工程	1,728,728 913 16,038	36,194 60,458 (22,825)	1,033,538 126,589 6,787	245,038 27,896	281,383 27,876	3,324,881 243,732	
Disposals	出售			(1,173)	(7,187)	(24,395)	(32,755)	
At 31 March 2013	2013年3月31日	1,745,679	73,827	1,165,741	265,747	284,864	3,535,858	
Accumulated Depreciation At 1 April 2012 Charge for the Year Written Back on Disposals	累計折舊 2012年4月1日 本年度折舊 出售後回撥	100,894 45,220	- - -	530,320 169,157 (735)	123,185 37,844 (6,733)	224,997 28,113 (23,809)	979,396 280,334 (31,277)	
At 31 March 2013	2013年3月31日	146,114	_	698,742	154,296	229,301	1,228,453	
Net Book Value At 31 March 2013	賬面淨值 2013年3月31日	1,599,565	73,827	466,999	111,451	55,563	2,307,405	
		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	
Cost At 1 April 2013 Additions Capitalisation Adjustment * Transfer to Improvement Works	成本 2013年4月1日 增置 資本化調整* 將已完成的項目轉撥至改善工程	1,745,679 536 (4,964)	73,827 71,668 -	1,165,741 107,403 -	265,747 25,175 -	284,864 32,464 -	3,535,858 237,246 (4,964)	
upon Completion of Projects Disposals	出售	_	(41,585) -	41,585 (29)	– (1,315)	(10,956)	(12,300)	
At 31 March 2014	2014年3月31日	1,741,251	103,910	1,314,700	289,607	306,372	3,755,840	
Accumulated Depreciation At 1 April 2013 Charge for the Year Written Back on Disposals	累計折舊 2013年4月1日 本年度折舊 出售後回撥	146,114 44,980 -	- - -	698,742 167,045 -	154,296 38,574 (1,192)	229,301 24,886 (10,956)	1,228,453 275,485 (12,148)	
At 31 March 2014	2014年3月31日	191,094	_	865,787	191,678	243,231	1,491,790	
Net Book Value At 31 March 2014	賬面淨值 2014年3月31日	1,550,157	103,910	448,913	97,929	63,141	2,264,050	

Capitalisation adjustments relate to the building projects capitalised based on contractors' claimed values which have been adjusted following finalisation of contract values.

資本化調整是指那些起初根據承辦商要求的工程價值來資本化的樓宇工程,於年內按最終合約價值之調整。

財務報表附註

FIXED ASSETS (Cont'd) 12. 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
Cost At 1 April 2012 Additions Transfer to Buildings/Improvement Works upon Completion of Projects Disposals	成本 2012年4月1日 增置 將已完成的項目轉撥至樓宇	207,242	1,521,486 913	36,194 60,458	1,032,157 126,589	235,759 21,083	265,038 24,945	3,297,876 233,988
	改善工程 出售		16,038	(22,825)	6,787 (1,117)	(4,491)	(17,674)	(23,282)
At 31 March 2013	2013年3月31日	207,242	1,538,437	73,827	1,164,416	252,351	272,309	3,508,582
Accumulated Depreciation At 1 April 2012 Charge for the Year Written Back on Disposals	累計折舊 2012年4月1日 本年度折舊 出售後回撥	34,321 4,905 —	66,573 40,315 -	- - -	530,052 168,897 (735)	116,821 34,920 (4,063)	212,000 26,462 (17,343)	959,767 275,499 (22,141)
At 31 March 2013	2013年3月31日	39,226	106,888		698,214	147,678	221,119	1,213,125
Net Book Value At 31 March 2013	賬面淨值 2013年3月31日	168,016	1,431,549	73,827	466,202	104,673	51,190	2,295,457
					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
Cost At 1 April 2013 Additions Capitalisation Adjustment * Transfer to Improvement Works upon Completion of Projects Disposals	成本 2013年4月1日 增置 資本化調整* pon 將已完成的項目轉撥至 改善工程 出售	207,242	1,538,437 536 (4,964)	73,827 71,668 -	1,164,416 107,403	252,351 24,245 -	272,309 26,327 -	3,508,582 230,179 (4,964)
		-	-	(41,585) -	41,585 -	- (872)	- (9,359)	(10,231)
At 31 March 2014	2014年3月31日	207,242	1,534,009	103,910	1,313,404	275,724	289,277	3,723,566
Accumulated Depreciation At 1 April 2013 Charge for the Year Written Back on Disposals	累計折舊 2013年4月1日 本年度折舊 出售後回撥	39,226 4,906 –	106,888 40,074 -	- - -	698,214 166,798	147,678 34,350 (749)	221,119 22,419 (9,359)	1,213,125 268,547 (10,108)
At 31 March 2014	2014年3月31日	44,132	146,962	-	865,012	181,279	234,179	1,471,564
Net Book Value At 31 March 2014	賬面淨值 2014年3月31日	163,110	1,387,047	103,910	448,392	94,445	55,098	2,252,002

Capitalisation adjustments relate to the building projects capitalised based on contractors' claimed values which have been adjusted following finalisation of contract values. 資本化調整是指那些起初根據承辦商要求的工程價值來資本化的樓宇工程,於年內按最終合約價值之調整。

財務報表附註

FIXED ASSETS (Cont'd) 12.

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。

- 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 four campuses of the Hong Kong Institute of Vocational Education (Morrison Hill, Kwai Chung, Kwun Tong and Haking Wong), Haking Wong Seafront Complex and Shine Skills Centre (Kwun Tong and Tuen Mun). 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:四間香港專業教育學院(簡稱專教院)之校舍-摩理臣 山、葵涌、觀塘和黃克競、黃克競專教院海旁校舍及展亮技能發展中心(觀塘及屯門)。
- The VTC Tower, four campuses of the Hong Kong Institute of Vocational Education (Tsing Yi, Chai Wan, Tuen Mun (b) and Sha Tin), the VTC Kowloon Bay Complex, VTC Kwai Chung Complex, VTC Pokfulam Complex, Maritime Services Training Institute, Shine Skills Centre (Pokfulam), and the annexes of the Hong Kong Institute of Vocational Education (Kwai Chung and Kwun Tong) which were constructed after the setting up of the Council and financed by government subventions.
 - 職業訓練局大樓、四間專教院之校舍-青衣、柴灣、屯門和沙田,職業訓練局九龍灣大樓、職業訓練局葵涌大樓、 職業訓練局薄扶林大樓、海事訓練學院、展亮技能發展中心(薄扶林)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。
- (C) Haking Wong's Jockey Club Student Centre, Fok Ying Tung Hall of Residence, the staff guarters at Chai Wan, the premises at Billion Plaza, school building of VTC School for Higher and Professional Education (SHAPE), and annex of the Hong Kong Institute of Vocational Education (Tuen Mun) which were financed by loan facilities, donations, and other

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及屯門專 教院附翼均由貸款、捐款及其他資金資助。

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

財務報表附註

13. **INVESTMENTS IN SUBSIDIARIES** 對附屬公司的投資

The Council 職訓局

2014 2013 HK\$ HK\$ 100 100

Unlisted shares, at cost

非上市股份,按成本

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

> Proportion of Ownership Interest 持有權益之比率

			持 月催血	記乙比率	
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	Held by the Council 職訓局持有	Held by Subsidiary 附屬公司持有	Principal Activity 主要活動
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 股份100股	100%	-	Investment holding 投資控股
VTC School for Higher and Professional Education (SHAPE) 才晉高等教育學院	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
* The Institute of Professional Educational And Knowledge (PEAK) 高峰進修學院	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
** Apparel Product Design and Development Centre Limited 服装產品設計及發展中心有限公司	Hong Kong 香港	100 shares 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 Training Company Limited 職業培訓有限公司	Hong Kong 香港	100 shares 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

With effect from 15 April 2013, the name of the company was changed from Interact Learning to The Institute of Professional Educational And Knowledge (PEAK). 自2013年4月15日起,公司名稱由互動學習變更為高峰進修學院。

Apparel Product Design and Development Centre Limited was deregistered on 3 May 2013. 服裝產品設計及發展中心有限公司已於2013年5月3日撤銷註冊。

VTC Training Company Limited became dormant as from 1 April 2014. 自2014年4月1日起,職業培訓有限公司屬不活動公司。

財務報表附註

LOAN TO A SUBSIDIARY 14.

對附屬公司貸款

The Council has granted a revolving credit facility amounting to HK\$6 million to VTC Enterprises Limited. Pursuant to the terms of the facility, such facility is unsecured, bears interest and is repayable no later than 15 July 2013. The loan facility was not renewed upon its maturity in July 2013.

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。根據條款,該貸款並無抵押,附有利息,款 項須於2013年7月15日還清。貸款於2013年7月到期後沒有續期。

EMPLOYEE RETIREMENT BENEFITS ASSETS 15.

僱員退休福利資產

The Council makes contributions to a defined benefit retirement plan. The plan is administered by trustees with their assets held separately from those of the Council.

職訓局須向一個界定利益退休計劃作出供款。該計劃下之資產由受託人管理,並與受託人之資產分開處理。

The plan is funded by contributions from the Council in accordance with an independent actuary's recommendation based on actuarial valuations. The latest independent actuarial valuations of the plan as at 1 January 2013 was undertaken by qualified staff of HSBC Life (International) Limited, who are members of the Actuarial Society of Hong Kong.

職訓局依據獨立精算師的建議,以精算估值作為基礎向計劃作出供款。2013年1月1日最新的獨立精算估值是由香港精算 學會會員之一的滙豐人壽保險(國際)有限公司進行評估的。

(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:

Conso	lidated	and	the	Council
	綜合	及職詞	訓局	

2014 HK\$'000	2013 HK\$'000
(418) 9,511 -	(1,026) 10,106 (1,010)
9,093	8,070

Present Value of Funded Obligations Fair Value of Scheme Assets Net Unrecognised Actuarial Gains

Employee Retirement Benefit Assets

注入資金義務的現值 計劃資產的公允價值 未確認的精算收益淨額

僱員福利資產

財務報表附註

- 15. EMPLOYEE RETIREMENT BENEFITS ASSETS (Cont'd) 僱員退休福利資產(續)
- (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

2014 HK\$'000	2013 HK\$'000
1,026 (696)	903
20	57
21	18
47	48
418	1,026

Balance as at 1 April Benefits Paid by the Scheme Current Service Cost Interest Cost Actuarial Losses

Balance as at 31 March

3月31日結餘

4月1日結餘

利息成本

精算虧損

由計劃支付的福利

本年度服務成本

(d) Movements of the Fair Value of the Scheme Assets:

計劃資產之公允值變動如下:

Balance as at 1 April Benefits Paid by the Scheme Assets Actuarial Expected Return on Scheme Assets Actuarial Losses

Balance as at 31 March

4月1日結餘 由計劃資產支付的福利 計劃資產的精算預期回報 精算虧損

3月31日結餘

Consolidated and the Council 綜合及職訓局

2014	2013
HK\$'000	HK\$'000
10,106	9,994
(696)	-
202	200
(101)	(88)
9,511	10,106

財務報表附註

15. EMPLOYEE RETIREMENT BENEFITS ASSETS (Cont'd) 僱員退休福利資產(續)

Income Recognised in the Statement of Comprehensive Income is as follows: (e)

在全面收益表中確認的收入如下:

Consolidated and the Council 綜合及職訓局

		2014 HK\$'000	2013 HK\$'000
Current Service Cost Interest Cost Expected Return on Scheme Assets Gain on Settlements	本年度服務成本 利息成本 計劃資產的預期回報 結算的收益	20 21 (202) (862)	57 18 (200) (237)
Total Income	收入總額	(1,023)	(362)
Actual Gain on Scheme Assets	計劃資產的實際收益	102	111

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。

The Principal Actuarial Assumptions used as at 31 March 2014 and 2013 (Expressed as Weighted Average) are as (f) follows:

於2014年3月31日及2013年3月31日使用的主要精算假設(以加權平均數表示)如下:

		2014	2013
Discount Rate Long Term Average Expected Return on	折現率 計劃資產的長期平均	2 % p.a.	2 % p.a.
Scheme Assets	預期回報率	2 % p.a.	2 % p.a.
Long Term Salary Increase Rates	未來薪金升幅		
Within 1 year	一年內	2 % p.a.	2 % p.a.
Thereafter	其後	2 % p.a.	2 % p.a.
Average Future Working Lifetime of	計劃成員的預期平均		
Scheme Members	工作年期	1 year	1 year

財務報表附註

LOANS TO STAFF 16.

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 of 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\$1,216,800 (2013: HK\$1,332,000) 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121.68萬元(2013年:港幣133.2萬元) 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。

ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES 17.

應收賬項、預付款項及其他應收賬項

Accounts Receivable (Note 17(b)) Other Receivables Prepayments Utilities and Other Deposits

應收賬項(附註17(b)) 其他應收賬項 預付款項 水電及其他按金

2014 2013 HK\$'000 HK\$'000 7,046 4,073 37,429 40,436 31,428 22,126 1,141 1,565 77,044 68,200

Consolidated 綜合

Accounts Receivable (Note 17(b)) Other Receivables Prepayments **Utilities and Other Deposits**

應收賬項(附註17(b)) 其他應收賬項 預付款項 水電及其他按金

職訓局				
2014	2013			
HK\$'000	HK\$'000			
3,052	3,036			
33,781	40,034			
30,399	15,990			
1,116	1,540			
68,348	60,600			

The Council

Accounts receivable, 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,預期將於一年內收回或確認為開支。

財務報表附註

ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES (Cont'd) 17. 應收賬項、預付款項及其他應收賬項(續)

(a) Impairment of Accounts Receivable

應收賬項之減值

Impairment losses in respect of accounts receivable are recorded using an allowance account unless the Group and the Council are satisfied that the recovery of the amount is remote, in which case the impairment loss is written off against accounts receivable directly (see Note 2(h)).

應收賬項的減值損失會記錄於備抵賬戶,除非本機構及職訓局認為收回應收賬款的機會十分渺茫,則減值損失會直接從應 收賬項中撇銷(請參閱附註2(h))。

At 31 March 2014, none of the Group's and the Council's accounts receivable (2013: Nil) were individually determined to be impaired.

於2014年3月31日,本機構及職訓局的應收賬款個別釐定為沒有減值(2013年:無)。

(b) Accounts Receivable that are Not Impaired

不作減值之應收賬項

Accounts receivable are generally due within 30 days from the date of billing. Further details on the Group's and the Council's credit policy are set out in Note 22(a).

應收賬項一般會從發單日期起計30日內到期。本機構及職訓局信貸政策詳情已載列於附註22(a)。

The ageing analysis of accounts receivable that are neither individually nor collectively considered to be impaired are as

應收賬項無論個別或共同不作減值,其賬齡分析如下:

Neither Past Due nor Impaired	沒有過期和減值
Less than 1 Month Past Due	過期少於一個月
More than 1 Month Past Due	過期多於一個月

147V I				
2014	2013			
HK\$'000	HK\$'000			
4,822	1,501			
1,266	1,601			
958	971			
7,046	4,073			

Consolidated 综合

Neither Past Due nor Impaired	沒有過期和減值
Less than 1 Month Past Due	過期少於一個月
More than 1 Month Past Due	過期多於一個月

400克川/中人				
2014	2013			
HK\$'000	HK\$'000			
1 2//	003			
1,366	993			
1,223	1,280			
463	763			
3,052	3,036			

The Council 単三川三

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。

財務報表附註

17. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES (Cont'd) 應收賬項、預付款項及其他應收賬項(續)

(b) Accounts Receivable that are Not Impaired (Cont'd)

不作減值之應收賬項(續)

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。

18. CASH AND CASH EQUIVALENTS

現金及現金等價物

			Consolidated 綜合	
		2014 HK\$'000	2013 HK\$'000	
Deposits with Banks with Maturity less than Three Months Cash at Bank and in Hand	到期日少於三個月的 銀行定期存款 銀行存款及現金	738,360 52,840	775,000 21,038	
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	791,200	796,038	
			ouncil 川局	
		2014 HK\$'000	2013 HK\$'000	
Deposits with Banks with Maturity less than Three Months Cash at Bank and in Hand	到期日少於三個月的 銀行定期存款 銀行存款及現金	733,000 51,506	770,000 5,988	
Cash and Cash Equivalents	現金及現金等價物	784,506	775,988	

財務報表附註

- 19. ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS 應付賬項、應計支出、其他應付賬項及僱員福利準備
- (a) Accounts Payable, Accruals and Other Payables

應付賬項、應計支出及其他應付賬項

Consolidated

綜合

Accounts Payable Accruals Deposits and Retentions Withheld Receipts in Advance Subventions Repayable to Government (Note 19(b))

應付賬項 應計支出 按金及保固金 預收款項 應歸還政府的補助金 (附註19(b))

2014 HK\$'000	2013 HK\$'000
153,194 248,293 26,557 612,337	166,881 236,236 25,421 564,338
308	11,325
1,040,689	1,004,201

The Council 職訓局

Accounts Payable Accruals Deposits and Retentions Withheld Receipts in Advance Amounts Due to Subsidiaries Subventions Repayable to Government (Note 19(b))

應付賬項 應計支出 按金及保固金 預收款項 應付附屬公司款項 應歸還政府的補助金 (附註19(b))

2014	2013
HK\$'000	HK\$'000
117,253	119,724
236,790	236,207
26,557	25,329
324,081	292,718
713,329	644,751
308	11,325
1,418,318	1,330,054

Accounts payable, accruals and other payables are expected to be settled within one year. The contractual undiscounted value of accounts payable, accruals and other payables as at 31 March 2014 and 2013 was the same as their respective carrying

應付賬項、應計支出及其他應付賬項預期將於一年內支付。於2014年3月31日及2013年3月31日,應付賬項、應計支出 及其他應付賬項各自之賬面值與契約規定未折現值相同。

財務報表附註

- ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS (Cont'd) 19. 應付賬項、應計支出、其他應付賬項及僱員福利準備(續)
- (b) Subventions Repayable to Government

應歸還政府的補助金

		綜合及職訓局	
		2014 HK\$'000	2013 HK\$'000
Balance as at 1 April Less: Amount Refunded to Government	4月1日結餘 減:本年度已歸還政府	11,325	6,981
during the Year	的數額	(11,325)	(6,981)
		_	_
Subventions Refundable to Education Bureau	應歸還教育局的補助金		
 Capital Works Reserve Fund 	- 建設工程儲備基金	_	772
		-	772
Subventions Refundable to Labour and Welfare Bureau	應歸還勞工及福利局 的補助金		
 Recurrent Subventions 	- 經常補助金	_	9,673
- Capital Accounts	- 建設賬目	308	880
		308	10,553
Balance as at 31 March	3月31日結餘	308	11,325

Consolidated and the Council **炒**今及聯則已

(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

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。

財務報表附註

20. **LOANS** 貸款

Consolidated and the Council 綜合及職訓局

			称口及嘅訓	<u></u>	
		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 Government (Note b) 政府貸款 (註二) HK\$'000	Total 總額 HK\$'000	2013 HK\$'000
Balance as at 1 April	4月1日結餘	2,829	-	2,829	3,830
Add: Loans Drawn Down During the Year	加:年內借入的貸款	1,310	220,000	221,310	1,360
Unamortised Deferred Interest Expenses	未攤銷之遞延利息支出	-	(40,327)	(40,327)	
		4,139	179,673	183,812	5,190
Less: Loans Repaid During the Year	減:年內償還的貸款	(1,508)	-	(1,508)	(2,361)
Balance as at 31 March	3月31日結餘	2,631	179,673	182,304	2,829
Represented by:	上述款項分屬:				
Loans Payable Within One Year Normal Value Deferred Interest Expense	一年內應償還的貸款 面值 遞延利息支出	2,631	- -	2,631	2,829
		2,631	-	2,631	2,829
Loans Payable After One Year	一年後應償還的貸款				
Normal Value Deferred Interest Expense	面值 遞延利息支出	-	220,000 (40,327)	220,000 (40,327)	_
		-	179,673	179,673	
Total Balance	總結餘	2,631	179,673	182,304	2,829

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 (2013: 3% per annum). The interest expenses incurred are fully borne by the staff. The loan is repayable on 28 February 2015 and renewable annually subject to Hang Seng Bank's consent. The amount of the facility is HK\$30 million (2013: HK\$30 million). The contractual undiscounted value of the loan as at 31 March 2014 was HK\$2.6 million (2013: HK\$2.8 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%(2013年:3%)。所有利息支出均由貸款員工承擔。貸款須於2015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(2013年:港幣3,000萬元)。於2014年3月31日的契約規定之未折現值為港幣260萬元(2013年:港幣280萬元)。

財務報表附註

LOANS (Cont'd) 20.

貸款(續)

Note b: Loan from the Government (the Loan) was an interest-free loan under the Start-up Loan Scheme. The Loan is for the construction of campus in Chai Wan to operate self-financing full-time post-secondary programmes by the Technological and Higher Education Institute of Hong Kong. The Loan is secured by income generated from the operation and management of the courses and programmes in respect of which the Loan is granted.

政府貸款(簡稱此貸款)是透過開辦課程貸款計劃向政府借取的免息貸款。此貸款用作興建位於柴灣的校舍,以供香港高等科技 教育學院經營自負盈虧的全日制專上課程。此貸款以經營及管理該專上課程之收入作抵押。

Drawdown of the Loan will be disbursed in three instalments. First instalment of HK\$220 million was received in March 2014. The Loan is repayable in equal annual instalments over a period of 10 years and the first repayment shall become due on the first anniversary of the date of final drawdown.

此貸款將分三次支付。首次貸款港幣2億2,000萬港元已於2014年3月收到。此貸款分十年,每年平均攤還,第一次還款應在最後收款日期起計第一週年的到期日。

Total contractual undiscounted value of the Loan as at 31 March 2014 was HK\$220 million (2013: Nil) and was repayable after one year. The unamortised deferred interest expenses represented the difference between the carrying value and the redemption value of the interest-free loan using effective interest method at a discount rate of 5%.

於2014年3月31日的契約規定之未折現值為港幣2億2,000萬港元(2013年:無),並須於一年後償還。未攤銷之遞延利息支 出為免息貸款的賬面值與按5%折現率使用實際利率法計算贖回價之差額。

21. **DEFERRED INCOME**

遞延收益

		2014 HK\$'000
Balance as at 1 April Subventions Received/Receivable Recognised as Income in the Year	4月1日結餘 已收 應收資助 本年內確認的收入	1,618,669 2,686,989 (2,672,760)
Balance as at 31 March	3月31日結餘	1,632,898
To Be Recognised as Income Within One Year After One Year	將確認為收益 一年內 一年後	283,925 1,348,973

綜合			
2014	2013		
HK\$'000	HK\$'000		
1,618,669	1,608,586		
2,686,989	2,595,164		
(2,672,760)	(2,585,081)		
1,632,898	1,618,669		
283,925	293,104		
1,348,973	1,325,565		
1,632,898	1,618,669		

Consolidated

財務報表附註

DEFERRED INCOME (Cont'd) 21. 遞延收益(續)

Balance as at 1 April	4月1日結餘
Subventions Received/Receivable	已收 應收資助
Recognised as Income in the Year	本年內確認的收入
Balance as at 31 March	3月31日結餘
To Be Recognised as Income	將確認為收益
Within One Year	一年內
After One Year	一年後

職訓局			
2014	2013		
HK\$'000	HK\$'000		
1,617,584	1,608,018		
2,676,582	2,575,265		
(2,661,556)	(2,565,699)		
1,632,610	1,617,584		
283,637	292,019		
1,348,973	1,325,565		
1,632,610	1,617,584		

The Council

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(o)(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(o)(i))。

財務報表附註

FINANCIAL RISK MANAGEMENT AND FAIR VALUES 22.

金融風險管理及公允價值

Exposure to credit, liquidity, foreign currency 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、外幣及利率風險。本機構透過下列之財務風險管理政策及實務工作,使該 等風險得以管理及減少。

Credit Risk (a)

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 tuition fees and training charges receivable from individual students or sponsoring organisations. Management manages this risk as follows:

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學生所繳交或資助機構所繳付的學費及課程費 用。管理層管理這種風險如下:

In respect of tuition fees and training charges receivables, individual credit evaluations are performed on all customers requiring credit over a certain amount. These take into account the customer's past payment history, financial position and other factors. Tuition fees and training charges receivable are generally due within 30 days from the date of billing. Normally, the Group does not obtain collateral from customers.

就學費和課程費用方面,會對超過一定金額的信貸客戶進行個人信貸評估。該等評估會考慮客戶過去的付款記錄,財務狀 況及其他因素。學費及課程費用一般會從發單日期起計30日內到期。本機構一般不會要求客戶提供抵押品。

Further quantitative disclosures in respect of the Group's exposure arising from accounts receivable and other receivables are set out in Note 17.

本機構對應收賬項及其他應收賬項的量化披露已列載於附註17。

(b) Liquidity Risk

流動資金風險

Liquidity risk refers to the risk that funds are not 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。

Foreign Currency Risk (c)

外幣風險

The Group has no significant exposure to foreign currency risk as substantially all of the Group's transactions are denominated in Hong Kong dollars.

本機構交易均以港幣計算,無須為外滙承擔重大風險。

財務報表附註

FINANCIAL RISK MANAGEMENT AND FAIR VALUES (Cont'd) 22. 金融風險管理及公允價值(續)

(d) Interest Rate Risk

利率風險

The Group's interest rate risk arises primarily from its borrowing activities. The Group considers that it is not exposed to any significant interest rate risk arising from its borrowings as at 31 March 2014. The bank loan obtained is for on-lending to staff who will reimburse the same amount of interest to the Council.

本機構的利率風險主要來自借貸活動。本機構認為並無需要為於2014年3月31日的借貸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。

(e) **Fair Values**

公允價值

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2014 and 2013. 所有金融工具於2014年3月31日及2013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 procedure. 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:

		Consol 綜 2014 HK\$'000	
Short-term Employee Benefits	短期僱員褔利	39,322	34,632
		The Co 職記	
		2014 HK\$'000	2013 HK\$'000
Short-term Employee Benefits	短期僱員褔利	33,992	30,013

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。

財務報表附註

24. COMMITMENTS

承擔

(a) Capital Commitments in Respect of Property, Plant and Equipment Outstanding at 31 March 2014 and 2013 Not Provided for in the Financial Statements were as follows:

於2014年3月31日及2013年3月31日之物業、廠房及設備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

		2014 HK\$'000	2013 HK\$'000
Contracted for Authorised but not Contracted for	已訂約 已授權但並未訂約	123,202 2,295,851	18,409 1,713,895
Total	總計	2,419,053	1,732,304

(b) As at 31 March 2014 and 2013, the Total Future Minimum Lease Payments under Operating Leases in respect of Properties are Payable as follows:

於2014年3月31日及2013年3月31日,物業以經營租賃租用之應付最低租賃付款總額如下:

Consolidated and the Council 綜合及職訓局

		2014 HK\$'000	2013 HK\$′000
Within 1 Year After 1 Year but Within 5 Years	一年內 一年後但不多於5年	5,290 4,772	7,575 10,154
		10,062	17,729

The Group leases a number of properties under operating leases. 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。

財務報表附註

25. COMPARATIVE FIGURES

比對數字

Certain comparative figures have been reclassified to conform to the current year's presentation. 若干比對數字已被重新編排,以配合本年度之賬項編排。

26. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2014

截至2014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 and new standards which are not yet effective for the year ended 31 March 2014 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及新增準則,但於截至2014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 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及新增準則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, which comprise the statement of net assets available for benefits as at 31 March 2014, 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 the provisions of the Occupational Retirement Schemes Ordinance 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

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, 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 judgment, 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 Scheme's preparation of 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 Scheme'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 the 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)已審計此計劃的財務報表,包 括於2014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》及職業退休計劃條例的規定編製財務報 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表達意 見。此報告僅為受託人編制,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,核數師考慮與計劃編 制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,但目的並非為對計劃的內部控 制的有效性發表意見。審計亦包括評價計劃所採用會計 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。

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 financial statements give a true and fair view of the disposition of the assets and liabilities of the Scheme as at 31 March 2014, 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 21 July 2014

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2014年3月31日的資產負債狀 况及截至該日止年度的財務交易及現金流量。

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 2014年7月21日

COMPLIANCE REPORT BY THE INDEPENDENT AUDITOR 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 have audited the financial statements of the Scheme for the year ended 31 March 2014 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 auditor's report thereon dated 21 July 2014.

Pursuant to section 20 of the Occupational Retirement Schemes Ordinance (ORSO), we are required to report whether the Scheme complied with certain requirements of the ORSO.

Trustees' responsibilities

The ORSO requires the trustees to ensure that:

- proper accounts and records are kept as regards all assets, (a) liabilities and financial transactions of the Scheme;
- contributions are made in accordance with the terms of the (b) 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.

Auditor's responsibilities

It is our responsibility to report solely to you, as a body, 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.

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2014年3月31日止年度的 財務報表,並於2014年7月21日發出無保留意見的核 數師報告。

按照《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 善的賬目及記錄;
- (乙) 計劃已根據計劃所訂的條款繳納供款;
- 除條例第20(3)(b)(iii)條所規定外,計劃的資產並 (丙) 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。

核數師的責任

我們的責任是根據我們所進行程序的結果,對計劃有否 遵守上述的條例規定,僅向受託人作出報告。除此以 外,我們的報告書不可用作其他用途。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。

Basis of Conclusion

We conducted our engagement in accordance with 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.

Conclusion

Based on the foregoing, in our opinion:

- (1)proper accounts and records have been kept during the year ended 31 March 2014 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 2014;
- (3)at 31 March 2014, there was no shortfall between the Scheme's assets and the Scheme's aggregate vested liability;
- at 31 March 2014, the assets of the Scheme were (4)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 30 June 2013, 30 September 2013 and 31 March 2014, the requirements of section 27(2) of the ORSO have been complied with.

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。

結論

根據以上所述,我們認為:

- 截至2014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賬目和記錄;
- (2) 截至2014年3月31日止年度內根據計劃所訂的 條款繳納供款;
- 截至2014年3月31日止,計劃的資產值並不低 (3)於其既有總負債;
- 於2014年3月31日,除條例第20(3)(b)(iii)條 (4) 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
- 於2013年6月30日、2013年9月30日 (5)及2014年3月31日,計劃均有遵守條例第27(2) 條的規定。

Use of This Report

This report is intended solely for submission by the trustees to the Mandatory Provident Fund Schemes Authority and is not intended to be, and should not be, used by anyone for any other purpose.

KPMG Certified Public Accountants 8th Floor, Prince's Building 10 Chater Road Central, Hong Kong 21 July 2014

本報告的用途

本報告僅供受託人提交予強制性公積金計劃管理局,並 於任何情況下均不得被任何人用作其他用途。

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 2014年7月21日

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS **AS AT 31 MARCH 2014**

於2014年3月31日可供福利付款的淨資產報表

		2014 HK\$'000	2013 HK\$'000
INVESTMENT ASSET Investments Managed by Investment Managers	投資資產 投資經理管理的投資項目	4,217,713	3,926,276
CURRENT ASSETS	流動資產		
Accounts Receivable	應收賬款	_	259
Cash and Cash Equivalents	現金及現金等價物	23,121	17,370
·		23,121	17,629
CURRENT LIABILITIES	流動負債		
Accounts Payable	應付賬款	209	208
Benefits Payable	應付福利	13,283	4,375
		13,492	4,583
NET CURRENT ASSETS	流動資產淨額	9,629	13,046
NET ASSETS AVAILABLE FOR BENEFITS	可供福利付款的淨資產	4,227,342	3,939,322
REPRESENTED BY:	上述款項分屬:		
CAPITAL ACCOUNT	資本賬戶	4,227,342	3,939,322

Approved and authorised for issue by the Board of Trustees on 21 July 2014 於2014年7月21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

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED 31 MARCH 2014

截至2014年3月31日止年度可供福利付款的淨資產變動報表

		2014 HK\$'000	2013 HK\$'000
INVESTMENT RETURN Interest Income Net Realised Gain on Investments Dividend Income Net Movement in Unrealised Gain on Investments	投資回報	2,486	2,503
	利息收入	116,008	60,232
	已變現的投資淨收益	319	116
	股息收入	179,254	221,018
	未變現的投資收益	298,067	283,869
INVESTMENT EXPENSES Investment Management Fees	投資費用 投資管理費用	555 555	483
ADMINISTRATIVE EXPENSES Administrator's Fees Accountancy Fees Audit Fees Investment Consultancy Fees Miscellaneous Expenses	行政費用	916	924
	行政經理費用	113	112
	會計費用	45	42
	審核費用	120	108
	投資顧問費用	26	23
	雜項開支	1,220	1,209
NET GAIN FOR THE YEAR	年內收益淨額	296,292	282,177
CONTRIBUTIONS Contributions from the Council Contributions from Members	供款	155,291	154,531
	職業訓練局供款	50,746	50,414
	成員供款	206,037	204,945
BENEFIT PAYMENTS Benefits on Termination of Service Retirement Benefits Death Benefits	福利支出	9,237	8,332
	離職福利	195,702	99,305
	退休福利	9,370	–
	撫恤福利	214,309	107,637
FORFEITURES	戶口結餘沒收額	173	
FORFEITURES RE-INVESTED	戶口結餘沒收再投資額	(173)	
INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR	本年可供福利付款的 淨資產增加	288,020	379,485

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, which comprise the statement of net assets available for benefits as at 31 March 2014, 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 the provisions of the Occupational Retirement Schemes Ordinance, 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

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, 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 judgment, 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 Scheme'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 Scheme'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)已審計此計劃的財務報表,包 括於2014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》及職業退休計劃條例的規定編製財務報 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表達意 見。此報告僅為受託人編制,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,核數師考慮與計劃編 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,但目的並非為對計劃內部控制 的有效性發表意見。審計亦包括評價計劃所採用會計政 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。

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 2014, 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 July 2014

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2014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。

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 2014年7月15日

COMPLIANCE REPORT BY THE INDEPENDENT AUDITOR 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

We have audited the financial statements of the Scheme for the year ended 31 March 2014 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 15 July 2014.

Pursuant to section 20 of the Occupational Retirement Schemes Ordinance (ORSO), we are required to report whether the Scheme complied with certain requirements of the ORSO.

Trustees Responsibilities

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;
- the relevant undertaking, as defined under section 20(4) of (b) 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
- the requirements of section 27(2) of the ORSO are complied (d) with.

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2014年3月31日止年度的 財務報表,並於2014年7月15日發出無保留意見的核 數師報告。

按照《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;
- 除條例第20(3)(b)(iii)條所規定外,計劃的資產並 (丙) 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。

COMPLIANCE REPORT BY THE INDEPENDENT AUDITOR 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

Auditor's Responsibilities

It is our responsibility to report solely to you, as a body, 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 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.

Conclusion

Based on the foregoing, in our opinion:

- proper accounts and records have been kept during the year (1)ended 31 March 2014 as regards all assets, liabilities and financial transactions of the Scheme:
- the relevant undertaking, as defined under section 20(4) of (2)the ORSO, has been complied with during the year ended 31 March 2014:
- at 31 March 2014, the assets of the Scheme were (3)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 2013, 30 November 2013 and 31 March 2014, the requirements of section 27(2) of the ORSO have been complied with.

核數師的責任

我們的責任是根據我們所進行程序的結果,對計劃有否 遵守上述的條例規定,僅向受託人作出報告。除此以 外,我們的報告書不可用作其他用途。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。

結論

根據以上所述,我們認為:

- 截至2014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2014年3月31日止年度內履行;
- (3)於2014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
- 於2013年5月31日、2013年11月30日 (4)及2014年3月31日,計劃均有遵守條例第27(2) 條的規定。

Use of This Report

This report is intended solely for submission by the trustees to the Mandatory Provident Fund Schemes Authority and is not intended to be, and should not be, used by anyone for any other purpose.

KPMG **Certified Public Accountants** 8th Floor, Prince's Building 10 Chater Road Central, Hong Kong 15 July 2014

本報告的用途

本報告僅供受託人提交予強制性公積金計劃管理局,並 於任何情況下均不得被任何人用作其他用途。

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 2014年7月15日

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT 31 MARCH 2014

於 2 0 1 4 年 3 月 3 1 日 可 供 福 利 付 款 的 淨 資 產 報 表

CURRENT ASSETS
Accounts Receivable
Bank Deposits with Original Maturity
over Three Months
Cash and Cash Equivalents

CURRENT LIABILITIES Accounts Payable

OUDDENIT ACCETO

NET ASSETS AVAILABLE FOR BENEFITS

Represented by: CAPITAL ACCOUNT

Approved and authorised for issue by the Board of Trustees on 15 July 2014 於2014年7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

流動資產 應收賬款
到期日由存款首日起計超過三個月 的銀行存款
現金及現金等價物
流動負債 應付賬款
可供福利付款的淨資產

上述款項分屬:

資本賬戶

2014	2013
HK\$'000	HK\$'000
1	32
9,517	10,080
7	6
9,525	10,118
14	13_
9,511	10,105
9,511	10,105

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED 31 MARCH 2014

截至2014年3月31日止年度可供福利付款的淨資產變動報表

		2014 HK\$'000	2013 HK\$'000
INVESTMENT RETURN Interest Income	投資回報 利息收入	130	147
INVESTMENT AND ADMINISTRATIVE EXPENSES	投資及行政費用		
Administration and Accountancy Fees	行政及會計費用	11	10
Audit Fees	審核費用	13	13
Miscellaneous Expenses	雜項開支	4	4
Actuarial Fee	精算估值費用	_	9
		28	36
RETIREMENT BENEFIT PAYMENTS	退休福利支出	(696)	
(DECREASE) / INCREASE IN NET ASSETS	本年可供福利付款的		
AVAILABLE FOR BENEFITS FOR THE YEAR	淨資產(減少) 增加	(594)	111

INDEPENDENT AUDITOR'S REPORT TO THE VOCATIONAL TRAINING COUNCIL AS THE SOLE 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)唯一受託人的獨立核數師報告

We have audited the financial statements of the Fund, which comprise the balance sheet as at 31 March 2014, the statement of comprehensive income, 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 dated 22 May 1992 (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, 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 Fund'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 Fund'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.

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)已審計新科技培訓基金(簡稱 基金)的財務報表,包括於2014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

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》及由1992年5月22日訂立的《信託契約》(以下 簡稱信託契約)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。根據已達成的協議,我們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

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。

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。

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 2014 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 13 August 2014

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2014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 2014年8月13日

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2014

截至2014年3月31日止年度的全面收益表

		2014 HK\$'000	2013 HK\$'000
INCOME	收入	11000	TIK\$ 000
Interest Income	利息收入	1,227	1,570
EXPENDITURE	支出		
Training Grants Auditor's Remuneration	培訓津貼 核數師酬金	(1,603) (18)	(1,866) (17)
		(1,621)	(1,883)
DEFICITS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	本年度赤字及全面 收入總額	(394)	(313)

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」。

BALANCE SHEET AS AT 31 MARCH 2014

2014年3月31日的資產負債表

		2014 HK\$'000	2013 HK\$′000
NON-CURRENT ASSETS	非流動資產	1110000	ΤΙΚΦ 000
Bank Deposits with Maturity over One Year	到期日超過一年的銀行存款	-	28,000
CURRENT ASSETS	流動資產		
Bank Deposits with Maturity over Three Months Accounts Receivable Cash and Cash Equivalents	到期日超過三個月的銀行存款 應收賬項 現金及現金等價物	60,200 603 50,156	60,400 78 22,669
		110,959	83,147
Less: CURRENT LIABILITY	減: 流動負債		
Accounts Payable	應付賬項	(256)	(50)
NET CURRENT ASSETS	流動資產淨值	110,703	83,097
NET ASSETS	資產淨值	110,703	111,097
Represented by:	上述款項分屬:		
TRUST FUNDS	信託基金		
Capital Fund Revenue Fund	資本基金 收入基金	105,000 5,703	105,000 6,097
		110,703	111,097

Approved and authorised for issue by the Vocational Training Council as Trustee of the Fund on 13 August 2014 於2014年8月13日 由職業訓練局以受託人名義批核及授權發表

Dr Clement CHEN Cheng-jen, SBS, JP Chairman Vocational Training Council 職業訓練局主席 陳鎮仁博士, SBS, JP

For enquiries 查詢 External Relations Office,

Vocational Training Council

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