



製衣業訓練局
CLOTHING INDUSTRY TRAINING AUTHORITY

ANNUAL
REPORT
2012年報





MISSION STATEMENT

使命宣言

我們的使命是要協助製衣業提升世界級的競爭水平。我們會採用工業導向的方式，有效地增強下列的服務：

- 培訓及發展管理及技術專才；
- 推動健全的商業運作模式、生產力及質量改善等項目；
- 促進資訊科技的應用。

Our mission is to assist the clothing industry to enhance its global competitiveness through the adoption of an industry-led approach to effectively strengthen our services in:

- Training and developing management and technical professionals;
- Promoting sound commercial practices, as well as productivity and quality improvement programmes;
- Facilitating the application of information technology.

目錄 CONTENTS

- 02 活動紀要
Events in Brief
- 08 主席前言
Chairman's Foreword
- 10 總幹事序言
Executive Director's Message
- 12 訓練局委員
Members of the Authority
- 14 訓練局組織
Structure of the Authority
- 15 委員會
Committees
- 18 職員
Staff
- 20 工作表現承諾
Performance Pledge
- 21 學員
Trainees
- 26 訓練項目
Training Programmes
- 34 工業支援項目
Industry Support Projects
- 35 政府資助項目
Government Funded Projects
- 37 Secretariat Services
秘書處服務
- 38 獨立核數師報告書
Independent Auditors' Report





教育及職業博覽 2012 EDUCATION & CAREERS EXPO 2012

一如以往，訓練局於 2012 年 2 月 9 至 12 日參加了由香港貿易發展局舉辦，為期 4 天的“教育及職業博覽 2012”，以展示學員的作品，並介紹訓練局最新的課程資訊予公眾。

Same as past years, the Authority participated in the 4-day Education & Careers Expo 2012 organised by the Hong Kong Trade Development Council from 9 to 12 February 2012, to show the great works of our students and to introduce the latest training programmes information to the public.



多元出路資訊 Show 2012 Information Expo on Multiple Pathways 2012

此展覽由教育局主辦，香港高等院校持續教育聯盟、香港輔導教師協會和香港教育城協辦。訓練局在 5 月 12 及 13 日展覽會中設置攤位，為舊學制的中五及中七離校生，以及新學制下的中六畢業生，提供本局最新的課程及行業資訊，並展示訓練局學員的作品，吸引了不少人查詢有關課程。

The Information Expo was organised by the Education Bureau, with support of the Federation for Continuing Education in Tertiary Institutions, Hong Kong Association of Careers Masters and Guidance Masters, and Hong Kong Education City. The Authority joined the Expo on May 12 & 13, to provide comprehensive information about study opportunities in the clothing industry for Secondary 5 and 7 school leavers under the old education system, and Secondary 6 graduates under the Hong Kong Diploma of Secondary Education. The great works of our students were also displayed. The booth attracted a vast number of interested parties.



05
2012

迷你時裝表演 Mini Fashion Show

以「半影」(Penumbra) 為主題的迷你時裝表演，由英國國立密德薩斯大學榮譽學士學位課程一年級同學全程策劃，於5月24日在石硤尾賽馬會創意藝術中心舉行。這個活動讓學員有機會吸取籌備整個時裝表演的實際經驗。

"Penumbra" as the theme of the Mini Fashion Show, organised by the two classes of first year students from Honour degree programmes of Middlesex University, UK. The Show was held at 24 May 2012 at the Jockey Club Creative Arts Centre in Shek Kip Mei. It provided a great opportunity for the students to gain experience on the whole process in organising a fashion show.



課程諮詢日暨時裝設計比賽 2012

Information Day cum Design Competition Prizing Ceremony 2012

訓練局課程諮詢日於 6 月 30 日舉行，同日進行「CITA 時裝設計比賽 2012 - 將你 like 的電影融入時裝」頒獎典禮。當日除了展出時裝設計比賽得獎同學及訓練局學員的作品外，亦讓其他院校的老師和同學有機會參觀訓練局的設施。

The Information Day was held on 30 June, together with the prizing ceremony of the Fashion Design Competition 2012 with the theme of movie costume. There was a showcase of the winners' creations as well as our students' works. Groups of teachers and students from other schools also visited the facilities of the Authority.

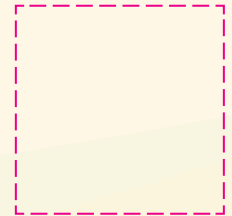


2012 全港青年技能比賽—女裝裁製

2012 WorldSkills Hong Kong Competition – Ladies' Dressmaking

「女裝裁製」是「全港青年技能比賽」的其中一個比賽項目，於8月24及25日在訓練局進行。比賽由訓練局、職業訓練局、建造業議會，以及香港理工大學工業中心聯合舉辦，並得到工商界及各大專院校全力支持。此比賽旨在鼓勵年青人增進職業技能，並發掘在女裝設計及裁製方面有潛質的青年人。訓練局兼讀文憑課程學員達慧賢更取得冠軍。

“Ladies Dressmaking” as one of the category of “2012 Hong Kong Youth Skills Competition”, was co-organised by the Authority, Vocational Training Council, Construction Industry Council, and the Hong Kong Polytechnic University Industrial Centre on 24 & 25 August 2012. It aimed to encourage teenagers to develop skills regarding ladies dressmaking and ladies dress design. Our part-time Diploma student Tat Wai Lin won the Champion of the competition.



學友社「大學聯招講座 2012」 Hok Yau Club "JUPAS Talk 2012"

學友社於 10 月 2 日舉行「大學聯招講座」，為舊學制的中五及中七離校生，以及新學制下的中六畢業生介紹不同的升學途徑。訓練局設有攤位，供學生們查詢訓練局的最新課程資訊。

The "JUPAS Talk 2012", organised by Hok Yau Club, was held on 2 October. The Talk aimed to provide different pathways of further study for Secondary 5 and 7 school leavers under the old education system, and the Secondary 6 graduates under the Hong Kong Diploma of Secondary Education.

The Authority set up a booth to promote the latest programme information offered.



畢業典禮 2011/2012 Graduation Ceremony 2011/2012

於11月28日，國際紡織學會(香港)會長吳秉堅先生為本局畢業典禮擔任主禮嘉賓，而校友梁碩嵐分享他畢業後的進修歷程。除了頒發畢業證書、學術優良獎及熱心服務獎外，典禮上亦有畢業生進行作品簡介，分享學習成果。

Mr. Arkin Ng, Chairman of Textile Institute Association (Hong Kong) Limited officiated our Graduation Ceremony which was held on 28 November. The alumnus Mr. Edward Leung also shared his study path after his graduation. Graduation certificates, awards of outstanding performance and service were presented. Graduates also shared their learning experience on project works.

CHAIRMAN'S FOREWORD

主席前言

主席
林大輝博士

Dr. Hon. LAM Tai-fai, SBS, BBS, JP
CHAIRMAN



製衣業訓練局(訓練局)成立至今已38年了,訓練局見證着香港製衣業的發展,由最初的服裝製造及加工中心,逐步發展至現時涵蓋營銷、採購及產品開發的環球時裝服務中心。訓練局一直與時並進以配合業界的發展,由早期提供車縫操作工人的技術訓練等,到現時已逐漸轉為提供技術與管理培訓及顧問服務,努力為業界培育人才。

時光荏苒,我擔任訓練局主席已六個年頭了。期間,香港經歷過經濟不景氣的陰霾,但製衣業界仍無懼挑戰,發揮堅毅求進的精神,積極應對各種嚴峻考驗。訓練局作為服務業界的培訓機構,也不斷革新設施及完善課程內容,以順應及滿足業界的需求,共同推動香港製衣業發展。

回望過去,我與訓練局並肩同行,成就了多項工作及項目發展,積極回應業界的需求。2009年九龍灣的訓練中心開展了翻新及提升部份設施工程,為學員提供了更好學習環境及校園生活,包括備有尖端科技的針織及毛織工場、時尚的展覽廳及寬敞的資源中心。為業界新一代提供了現代化,及配合市場發展步伐的服務平台;並提升了職業教育的水平及培育時裝營銷和設計領域的專才。

Since its establishment 38 years ago, the Clothing Industry Training Authority has witnessed the tremendous growth of the local clothing industry and the more recent transformation from a manufacturing base to a global fashion hub that covers merchandising, sourcing and product development. The Authority has also kept abreast of the development of the industry at all times by adjusting its role from the past technical training of sewing operatives to now partnering with apparel firms to nurture talents with both technological and managerial skills.

During my Chairmanship of the Authority in the past 6 years, we have witnessed the unprecedented downturn of the economy that has greatly affected the growth of our industry. Undaunted by the many difficulties and laid by a firm foundation, our industry has managed to face the challenge in a most proactive manner. As the training body for the industry, the Authority has also taken up the challenge in a positive manner by revamping our training programmes and to widen our service scope by working closely together with various stakeholders of the industry.

It is noted with pleasure that under my leadership, the Authority has completed a number of initiatives in response to the needs of the industry and the trainees. In 2009, the Kowloon Bay Training Centre had a face-lifting change with facilities upgrade in order to provide a better learning environment and campus life for our trainees. The renovation included state-of-the-art knitting and garment production workshops, chic exhibition areas and a spacious Resource Centre. They provide a modernised and an update service platform enhancing the standard of vocational education and nurturing fashion professionals.

為鼓勵資訊科技的應用，並為業界提供改善生產流程和提高產品質素的資訊。訓練局亦於2009建立兩個網上平台，分別是時裝採購員會社 - 網站為 www.merchandisers.hk 和時裝管理技術優化中心 - 網站為 www.fashionsolution.hk。這兩個平台展示了最新的潮流趨勢及動態、研討論壇、個案分享及採購百科全書，緊貼並帶領業界發展。

2010年訓練局與香港公開大學及香港公開大學李嘉誠專業進修學院攜手合作，於荔景訓練中心成立香港公開大學 - 製衣業訓練局教學中心。此教學中心集中培育有志於時裝業發展的年青一代，充實他們在時裝設計及商業範疇的知識。

為配合3-3-4新高中學制的改革及業界不同的需求，訓練局積極與其他大專院校合作。先後與香港公開大學及香港公開大學李嘉誠專業進修學院、澳洲的The Gordon Institute of TAFE及英國的密德薩斯大學和曼徹斯特城市大學合作開辦文憑，高級文憑，學士及碩士等課程，為學員鋪設更多的升學途徑。

可持續發展概念正不斷演進，訓練局於2008年及2011年與業內多間企業，分別建立了以優化服裝業供應鏈發展及制定全球服裝、紡織品和鞋類製成品標準的交流平台，以推廣服裝產業的可持續發展。訓練局更參與多個可持續發展基金資助的項目，以加強業界對這方面的認知和認同，使本港服裝企業，在可持續發展領域上，創造了先驅優勢。

今年對我而言別具意義，因我擔任主席的任期將於來年9月屆滿。很高興與訓練局同仁上下一心，合力推動局務發展，與大家走過了一段豐盛難忘的歲月。能夠為年青人及在職人士提供優質的課程，並為業界培育人才，我感懷欣慰。

謹此向現屆及前屆委員、總幹事楊國榮教授、管理團隊和全體員工、各界持份者及合作伙伴致以衷心謝意，感謝他們多年來對訓練局的貢獻與支持。

To encourage the application of information technology and to provide the industry with resources on process improvement and product quality, the Authority established two platforms, namely, 'Fashion Merchandisers Club - www.merchandisers.hk' and 'Fashion Solution Centre - www.fashionsolution.hk' in 2009. These platforms enable users to gain access to the latest trend and development of the industry, discuss common interest on forums, share working cases and acquire knowledge from the merchandising wiki.

In 2010, the Authority established the OUHK-CITA Learning Centre (OCLC) at the Lai King Training Centre in collaboration with the Open University of Hong Kong (OUHK) and its Li Ka Shing Institute of Professional and Continuing Education (LiPACE). The main objective of the partnership is to cultivate the younger generation who wish to devote their career to fashion by enriching their knowledge in the related fields of design and business.

In response to the 3-3-4 new Senior Secondary Education reform and demands from the industry and students, the Authority has dedicated much effort to collaborate with various tertiary institutions to offer Diploma, Advanced Diploma, Bachelor and Master Degree programmes. As such, we can provide our students with more articulation pathways to pursue their further studies. The OUHK and LiPACE, Gordon Institute of TAFE of Australia, Middlesex University and Manchester Metropolitan University of United Kingdom are some of our partner institutions.

The issue of sustainability has received increasing attention in the industry. To cope with this, the Authority partnered with many leading apparel enterprises in the setting up of the Sustainable Fashion Business Consortium (SFBC) and the Global Apparel, Footwear and Textile Initiative (GAFTI). Both organisations aim to promote sustainability and establish safety and social standards for the industry. They also provide platforms for practitioners to share their experience in the journey towards sustainability. The Authority also joined efforts with other organisations to take part in various projects funded by the Sustainable Development Fund and the Innovation and Technology Fund. This will hopefully create a first-mover advantage for the local industry with respect to the development of sustainability.

This is a special year for me as I will complete my six-year tenure at the Authority in September 2013. Together with the enthusiastic support of all members of the Authority, it has been my honour to serve the local industry at a time of great change. I am particularly pleased to have fostered many new developments in the Authority to offer various alternative pathways to many of our young people who would one day become key personnel for this very important industry of Hong Kong.

I would like to take this opportunity to express my sincere thanks to the present and past members of the Authority, Executive Director Prof. Philip Yeung, the management team, staff members, partners and all stakeholders of the Authority for their continued support and contribution.

EXECUTIVE DIRECTOR'S MESSAGE

總幹事序言

總幹事
楊國榮教授

Prof. Philip K. W. Yeung

Executive Director



回顧過去三十八年，製衣業訓練局（訓練局）提供卓越的培訓課程，為香港時裝業孕育了不少專才，他們都具備了專業的知識、技術與自信投身業界，推動時裝業界維持世界級水平。除此以外，透過精心設計的課程及全面的顧問服務，為我們數以千計的畢業生及學員，創造了長遠的事業發展，領導業界奔向最前。這是訓練局最感驕傲的成果。

這一年，訓練局正迎接教育改革帶來的機遇，也面對著變化萬千的市場環境及不斷升級的學員期望，所帶來的種種挑戰。最後，我們將會積極應對現時備受關注的可持續發展趨勢。

多元化培訓需求

作為時裝業界的主要培訓機構，我們時刻檢討所提供的課程及學科結構，確保課程都是適切而能滿足社會需求的。

我們為 2012/13 年度的中學文憑考試畢業學生，開辦了時裝及紡織英國國家高級證書/高級文憑課程，以滿足學員踏上更高學歷階梯的期望。透過這兩門課程，學員可獲得與時裝製作、推廣及產品開發等相關知識，為投身業界作好準備。此外，我們亦特別為中學畢業的離校生，提供了一個職業導向課程，名為服裝設計及生產技術文憑。

與內地校企合作

過去幾年，訓練局的服務範圍已擴展到內地的學校及企業。年內，我們與內地的教育機構亦合作無間，向他們提供顧問及導師培訓課程，為內地的時裝業推進發展不遺餘力。

Throughout the past 38 years, the Clothing Industry Training Authority has been accomplishing a superb achievement of enriching the people of the Hong Kong Fashion Industry with expertise, indispensable skills and self-confidence through the superior education programmes that benchmark the world-class level. On top of this, the provision for well-designed training and all-round consultancy services brings the Authority to new heights of success as thousands of our graduates and trainees have benefited from them in possessing the long-coveted career development and advancement in the industry.

This year, we are facing many opportunities arising of education reform and confronting various sorts of challenges resulting from ever-changing market environment alongside the increasing expectations from students. Last but not least, we must remain undaunted to cope with the hot issue of sustainability.

Diversifying Training Demands

Being the key player as the training body in the fashion industry, we keep on staying vigilant to ensure that the programmes and course structure impressively and perfectly satisfy the need of the community through continuous review.

On students front, we commit to fulfil their expectations for moving up the education ladder by providing the new BTEC HNC / HND in Fashion & Textiles in the 2012/13 academic year for DSE graduates. Through these programmes, students are well equipped with knowledge relating to fashion production, promotion and product development. Apart from them, a new sort of career-oriented programme, namely the Technical Diploma in Apparel Design and Production is custom-made for secondary school leavers.

Collaboration with Mainland Counterparts

Over the years, the Authority has been extending its services to Mainland counterparts. To go even further, we harness collaboration with Mainland institution during the year. By ways of consultancies and train-the-trainer programme, we dedicate to the furtherance of training for fashion industry on the Mainland.

當中值得提及的是我們與惠州學院服裝系的合作。這次合作，訓練局為服裝系教授部份的時裝零售課程，及為學系提供課程與管理系統專家建議，協助服裝系的發展。

增強工業支援

訓練局積極為業界提倡發展新技術與服務，並得到香港紡織及成衣研發中心以及可持續發展基金的資助。其中開展了一個名為「SimFactory™ - 成衣生產線管理的電腦輔導系統」的項目。此項目是一個生產線訓練系統，使前線管理人員學習「工業工程」的技巧以及應用「假定分析」來預測各種生產模式決定的影響。

還值得提及的一個發展項目是「開展持續改進模式」，此項目透過研究時裝企業獨特的商業管理方法，創制出一個溶合精益管理和六西格瑪元素的模式。此模式應用在生產及管理效率上會有著顯著的改善。

關注可持續發展

可持續發展正受大部份時裝企業日益關注。首要的，是對提出減少環境影響的企業及工業給予鼓勵。為此，我們推行不少環境關注項目。一方面，本局致力支持業界加強對碳排放的認知，並推行一個名為「建構內衣產品作業基礎碳足跡模型」項目。此項目旨在於建立一個內衣供應鏈的碳排放模型，通過其計算，企業可從中找出減少碳排放的機會，並達至低碳生產模式。

另一方面，本局亦努力不懈地促進每位持份者對環境保護的關注。為此，訓練局與美國的可持續成衣聯盟(SAC)合辦一系列研討會，推廣「希格指數」。「希格指數」是一種幫助企業以標準化方法量度及評估成衣產品供應鏈對環境和社會績效的工具。

投放人力資源

員工是訓練局最寶貴的資產，他們盡心的支持與盡力的工作，使訓練局繼續踏上成功之路。本局一直為每位員工投放資源，讓他們有良好的工作發展空間及更好的事業發展途徑。同時，訓練局透過提供與工作有關的核心競爭力培訓，藉以加強員工應對挑戰的能力，為業界提供優秀的勞動力。

最後，我必需感謝主席及委員們敏銳的營商觸覺及專業意見，讓我更有信心地帶領訓練局向前邁進。過去幾年，訓練局經歷過無數的挑戰，並已成為靈活應變的培訓機構；在時裝企業提供職業培訓方面，更成為區內的學習榜樣。我深信員工們的努力，訓練局的發展定能繼續成功。

In this respect, the collaboration with the Department of Textiles and Clothing Manufacture of Huizhou University is worth mentioning. In the collaboration, the Authority contributed by participating in offering the training programme for fashion retailing as well as providing expertise and advice for management system and curriculum development that really benefited the university.

Reinforcement of Industry Support

The Authority has taken various initiatives to develop new technologies and services for the industry with the support from The Hong Kong Research Institute of Textiles and Apparel (HKRITA) and Sustainable Development Fund (SDF). One shining examples is SimFactory™ - A Computerised Coaching System for Sewing Line Management, which is an online coaching system enables frontline supervisors to learn "industrial engineering" techniques and apply "what-if" analysis to predict the impacts of decisions on various production issues.

Another worth mentioning project is the development of Continuous Improvement Deployment (CID) Model by studying the distinctive characteristics of fashion enterprises. The industry can effortlessly accomplish the deployment of continuous process improvement by using refined Lean plus Six Sigma approach.

Concern for Sustainability

The growing concern of sustainability is, in fact, ramifying many aspects of the fashion industry. At the forefront, viable business and industry posing the least adverse environmental impact should be encouraged. In this regard, the Authority continues to pursue for awareness on environmental issues. On one side, it is committed to bolster the industry on the acknowledgement of carbon footprint by launching a project called "Activity-based Carbon Footprint Modelling of the manufacturing processes of Intimate Apparel Products". The project aims to develop an activity-based carbon footprint model to assess the carbon emission along the supply chain of intimate apparels. Based on the assessment, opportunity for reducing the carbon emission can be identified in achieving low-carbon manufacturing.

On the other side, the Authority strives to foster awareness of every stakeholder on the environmental protection. To meet this end, the Authority and the US based Sustainable Apparel Coalition (SAC) joined force to co-organize seminars introducing the Higg Index, which is a tool to help organizations standardize methodology used to measure and evaluate environmental and social performance of apparel products across the supply chain.

Investing Manpower Resources

It must be mentioned that our staff have always been our most valuable assets. Their unfailing support and hard work contribute to the success of the Authority this year. The Authority keeps on investing our manpower resources by providing every staff member job advancement and a promising career development pathway. Meanwhile, the Authority will commit to fortify staff's challenge-coping capability by offering job-related core competence training rendering our staff top-notch workforce in the industry.

To this end, I must express my heartfelt thanks to the Chairman and Members of the Authority for their commercial acumen and advice for me to steer the Authority. Over the history, the Authority has overcome many challenges to become a vibrant organization and a role model for vocational training for fashion industry in the Region. I am confident that the Authority would certainly continue to prosper with the dedication of our colleagues.

MEMBERS OF THE AUTHORITY

訓練局委員



林大輝博士 (主席)
Dr. Hon. LAM Tai-fai,
SBS, BBS, JP (Chairman)



陳振東博士
Dr. CHAN Chun-tung, John



陳永安先生
Mr. CHAN Wing-on, Roger



陳永燊先生
Mr. CHAN Wing-sun, Samuel



鄭文德先生
Mr. CHENG Man-tak, Richard



鍾國斌先生
Mr. CHUNG Kwok-pan, Felix



馮卓偉先生
Mr. FUNG Cheuk-wai, Daniel



馮煒堯先生
Mr. FUNG Wai-yiu, Willie



何智盈女士
Ms. HO Chi-ying, Sabina



樂其龍先生
Mr. Lok Kee-loong, Richard



吳為棉先生
Mr. NGO Wai-min, Ricky



蕭翠芳女士
Ms. SIU Chui-fong



司徒加敏女士
Ms. Jenny SZETO



譚展明先生
Mr. TAM Chin-ming



楊敏賢女士
Ms. YANG Ming-yen, Teresa



楊棋彬先生
Mr. Kevin YEUNG



楊尚正先生
Mr. YOUNG Sheung-ching,
Clement

林大輝博士 (主席)

Dr. Hon. LAM Tai-fai, SBS, BBS, JP (Chairman)

香港羊毛氈織針織業廠商會代表
representing the Hong Kong Woollen and Synthetic Knitting
Manufacturers' Association Ltd.

陳振東博士

Dr. CHAN Chun-tung, John

香港工業總會代表
representing the Federation of Hong Kong Industries

陳永安先生

Mr. CHAN Wing-on, Roger

香港出口商會代表
representing The Hong Kong Exporters' Association

陳永榮先生

Mr. CHAN Wing-sun, Samuel

香港製衣廠同業公會代表
representing the Hong Kong Garment Manufacturers Association Ltd.

鄭文德先生

Mr. CHENG Man-tak, Richard

香港製衣業總商會代表
representing The Federation of Hong Kong Garment Manufacturers

鍾國斌先生

Mr. CHUNG Kwok-pan, Felix

香港中華廠商聯合會代表
representing The Chinese Manufacturers' Association of Hong Kong

馮卓偉先生

Mr. FUNG Cheuk-wai, Daniel

由職業訓練局執行幹事提名
nominated by the Executive Director of the Vocational Training Council

馮煒堯先生

Mr. FUNG Wai-yiu, Willie

香港製衣廠同業公會代表
representing the Hong Kong Garment Manufacturers Association Ltd.

何智盈女士

Ms. HO Chi-ying, Sabina

工業貿易署署長代表
representing the Director-General of Trade and Industry

樂其龍先生

Mr. LOK Kee-loong, Richard

職業訓練局紡織及製衣業訓練委員會代表
representing the Textile and Clothing Training Board of the
Vocational Training Council

吳為棉先生

Mr. NGO Wai-min, Ricky

香港毛織出口廠商會有限公司代表
representing the Hongkong Knitwear Exporters & Manufacturers
Association Ltd.

蕭翠芳女士

Ms. SIU Chui-fong

職工會代表
representing Trade Union

司徒加敏女士

Ms. Jenny SZETO

勞工及福利局常任秘書長代表
representing the Permanent Secretary for Labour and Welfare

譚展明先生

Mr. TAM Chin-ming

香港製衣業總商會代表
representing The Federation of Hong Kong Garment Manufacturers

楊敏賢女士

Ms. YANG Ming-yen, Teresa

香港總商會代表
representing The Hong Kong General Chamber of Commerce

楊祺彬先生

Mr. Kevin YEUNG

業外人士
Lay Member

楊尙正先生

Mr. YOUNG Sheung-ching, Clement

職業訓練局紡織及製衣業訓練委員會代表
representing the Textile and Clothing Training Board of the
Vocational Training Council

STRUCTURE OF THE AUTHORITY

訓練局組織

製衣業訓練局於1975年9月，依據工業訓練(製衣業)條例成立。該法例第5項訂明訓練局之職責如下：

1. 為製衣業提供訓練課程；
2. 為訓練課程設立及維持工業訓練中心；
3. 協助完成訓練課程的人就業；
4. 就徵款率作出建議。

訓練局須由十七名委員組成，其中為：

- 香港製衣業總商會所提名的人兩名；
- 香港製衣廠同業公會所提名的人兩名；
- 職業訓練局紡織及製衣業訓練委員會所提名的人兩名；
- 香港工業總會所提名的人一名；
- 香港中華廠商聯合會所提名的人一名；
- 香港羊毛化纖針織業廠商會所提名的人一名；
- 香港出口商會所提名的人一名；
- 香港總商會所提名的人一名；
- 香港登記並與製衣業有關的職工會內擔任幹事的人一名；
- 職業訓練局執行幹事所提名的人一名；
- 香港毛織出口廠商會有限公司所提名的人一名；
- 公職人員兩名；及
- 並非公職人員及與上述各機構並不相關的人一名。

The Clothing Industry Training Authority was established by statute in September 1975 according to the Industrial Training (Clothing Industry) Ordinance. The functions of the Authority as defined in Section 5 of the Ordinance are:

1. to provide training courses for the clothing industry;
2. to establish and maintain industrial training centres;
3. to assist in the placement of persons completing our training courses;
4. to make recommendations with respect to the rate of levy.

The Authority shall consist of 17 members of whom:

- Two shall be persons nominated by The Federation of Hong Kong Garment Manufacturers;
- Two shall be persons nominated by the Hong Kong Garment Manufacturers Association Ltd.;
- Two shall be persons nominated by the Textile and Clothing Training Board of the Vocational Training Council;
- One shall be a person nominated by the Federation of Hong Kong Industries;
- One shall be a person nominated by The Chinese Manufacturers' Association of Hong Kong;
- One shall be a person nominated by the Hong Kong Woollen and Synthetic Knitting Manufacturers' Association Ltd.;
- One shall be a person nominated by The Hong Kong Exporters' Association;
- One shall be a person nominated by The Hong Kong General Chamber of Commerce;
- One shall be a person who holds office as an official of a trade union which is registered in Hong Kong and connected with the clothing industry;
- One shall be a person nominated by the Executive Director of the Vocational Training Council;
- One shall be a person nominated by the Hongkong Knitwear Exporters & Manufacturers Association Ltd.;
- Two shall be public officers; and
- One shall be a person, not being a public officer or person connected with any of the organisations as mentioned above.

COMMITTEES 委員會

訓練局為了達成其職責與目標，在其十七名委員中組成五個委員會，負責專門工作。委員會可以選拔局外人士參加委員會會議，以期提供專業意見。

各委員會負責監察影響著訓練局運作的各項範疇。訓練局全體委員舉行了兩次訓練局會議，探討訓練局的未來路向，並擬出應對方略。

訓練局的委員會將繼續監察訓練局的資源運用及運作，並積極配合業界的發展路向，推動本港發展為亞太區的時裝設計開發中心及採購樞紐。

財務委員會

林大輝博士 (主席)
陳振東博士
陳永榮先生
鄭文德先生
樂其龍先生
吳為棉先生
司徒加敏女士

委員會職權：

1. 與政府磋商發展基金貸款事宜；
2. 預備每年之收支預算；
3. 負責有關訓練局暫不需用資金之投資事宜；及
4. 就其他有關財務方面之事宜，向訓練局提供意見。

建築事務發展委員會

譚展明先生(主席)
陳振東博士
林大輝博士
樂其龍先生
司徒加敏女士
楊棋彬先生

委員會職權：

1. 與政府磋商撥地興建訓練中心之條件；
2. 與負責興建訓練中心之建築師保持聯絡；及
3. 負責訓練中心落成後有關建築方面之事宜。

To enable the Authority to better discharge its functions and achieve its objectives, five committees were appointed from among its 17 members to take responsibilities of specific functions. Committees were empowered to co-opt any person whose professional advice is expected.

The Committees oversee specific issues that may affect the operation of the Authority. The Authority held two meetings to deliberate its way forward and set forth the related strategies to cope with future changes.

The Committees will continuously pledge to monitor the effectiveness of allocation of resources and the efficiency of the operation of the Authority. In the long run, the Committees aspire the Authority as a major change agent to assist Hong Kong to become the fashion design, development and trading hub in the Asia Pacific Region.

Committee on Finance

Dr. Hon. LAM Tai-fai, SBS, BBS, JP (Chairman)
Dr. CHAN Chun-tung, John
Mr. CHAN Wing-sun, Samuel
Mr. CHENG Man-tak, Richard
Mr. LOK Kee-loong, Richard
Mr. NGO Wai-min
Ms. Jenny SZETO

Terms of Reference:

1. To negotiate with the Government on loans for development;
2. To prepare annual estimates of income and expenditure;
3. To be responsible for the investment of the Authority's funds which are not immediately required; and
4. To advise the Authority on any other financial matters referred to it by the Authority.

Committee on Building Development

Mr. TAM Chin-ming (Chairman)
Dr. CHAN Chun-tung, John
Dr. Hon. LAM Tai-fai, SBS, BBS, JP
Mr. LOK Kee-loong, Richard
Ms. Jenny SZETO
Mr. Kevin YEUNG

Terms of Reference:

1. To negotiate with the Government on land grant for Training Centres;
2. To liaise with the architect responsible for the building of the Centres; and
3. To be responsible for matters relating to the buildings after completion.

課程及設備委員會

楊敏賢女士(主席)
陳永安先生
馮卓偉先生
何智盈女士
吳為棉先生
蕭翠芳女士
司徒加敏女士

委員會職權：

1. 決定開辦之訓練課程及選購所需設備及物料，及製成品之處理問題；
2. 負責有效率地推行各項訓練課程；
3. 維持訓練中心督導水準；及
4. 輔導有關學員受訓完畢就業之事宜。

公共關係委員會

鍾國斌先生(主席)
馮煒堯先生
蕭翠芳女士
楊敏賢女士
楊棋彬先生
楊尚正先生

委員會職權：

1. 向訓練局提供有關宣傳計劃之建議；
2. 草擬一份宣傳費用支出預算；
3. 按訓練局主席之指示，視乎需要而增辦其他活動；及
4. 舉辦訓練局所指派之其他活動。

職員編制委員會

馮煒堯先生(主席)
陳永榮先生
陳永安先生
鄭文德先生
鍾國斌先生
譚展明先生
楊尚正先生

委員會職權：

1. 負責職員招聘事宜，包括訓練局職員之聘用，薪酬及其他服務條件等；
2. 決定其他有關人事方面之事宜；及
3. 在需要時與政府磋商有關借調政府人員之事宜。

Committee on Courses and Equipment

Ms. YANG Ming-yen, Teresa (Chairman)
Mr. CHAN Wing-on, Roger
Mr. FUNG Cheuk-wai, Daniel
Ms. HO Chi-ying, Sabina
Mr. NGO Wai-min, Ricky
Ms. SIU Chui-fong
Ms. Jenny SZETO

Terms of Reference:

1. To decide the training courses to be run, necessary equipment and materials to be purchased, and the disposal of finished products;
2. To be responsible for the efficient operation of the training courses;
3. To maintain the standard of instruction; and
4. To advise on and monitor the placement of trainees upon completion of training courses.

Committee on Public Relations

Mr. CHUNG Kwok-pan, Felix(Chairman)
Mr. FUNG Wai-yiu, Willie
Ms. SIU Chui-fong
Ms. YANG Ming-yen, Teresa
Mr. Kevin YEUNG
Mr. YOUNG Sheung-ching, Clement

Terms of Reference:

1. To make recommendations to the Authority on publicity programme;
2. To propose an estimate of expenditure for publicity;
3. On the advice of the Authority's Chairman, to initiate additional activities as appropriate; and
4. To undertake such other activities as the Authority may direct.

Committee on Staff Establishment

Mr. FUNG Wai-yiu, Willie (Chairman)
Mr. CHAN Wing-sun, Samuel
Mr. CHAN Wing-on, Roger
Mr. CHENG Man-tak, Richard
Mr. CHUNG Kwok-pan, Felix
Mr. TAM Chin-ming
Mr. YOUNG Sheung-ching, Clement

Terms of Reference:

1. To be responsible for staffing matters including the recruitment, salary and other conditions of service for the Authority's staff;
2. To decide any other personnel matters; and
3. To negotiate, when necessary, with Government on the secondment of officers from the civil service.



年終時，訓練局全職職員人數為四十九人。部份全日制及兼讀制課程的講授，由一百一十名兼職講師負責，他們大多是來自業界的專才。

訓練局向來鼓勵職員進修，他們參與技能工作坊、管理研討會、短期培訓班、以至學術課程，都可以得到不同程度的資助。修讀學位課程者可獲部份資助，而參與其他技術和專業培訓者，可獲全數資助。年內，有三十四名職員參與約三十四項不同形式的培訓項目。

年終時的職員狀況可見於下表：

Staff position at the year end is set out below:

At the year-end, there was 49 full-time staff working in the Authority. At the same time, part of the full-time and part-time training programmes were largely supported by 110 lecturers employed on a part-time basis. Most of them were experts from the industry.

The Authority is supportive of staff development in a variety of activities ranging from skills workshops, management seminars, to short courses and academic programmes. Staff who pursued academic degrees received partial sponsorship while those took part in training and professional events received full sponsorship. During the year, a total of 34 staff members benefited from the Authority's support for their participation in around 34 programmes and activities.

職位名稱	職員人數 NUMBER OF STAFF	STAFF GRADE
總幹事	1	Executive Director
經理	1	Manager
高級講師	3	Senior Lecturer
講師	8	Lecturer
教導員	1	Instructor
工藝師	2	Technologist
高級項目主任	1	Senior Project Officer
項目主任	4	Project Officer
項目助理	5	Project Assistant
行政主任	3	Administrative Officer
助理主任	1	Assistant Officer
市場推廣/課程統籌	7	Marketing/Programme Coordinator
文員	5	Clerk
技術員	2	Technician
辦公室助理	2	Office Support Assistant
清潔員	3	Cleaner
總計	49	Total

組織圖

Organisation Structure

總幹事
楊國榮教授
Executive Director
Prof. Philip K. W. Yeung, PhD

行政科
經理
楊國斌先生
Administration Division
Manager
Mr. Michael Yeung, MPhil, MSc, MMgt

營運科
幹事(營運)
Operation Division
Associate Director (Operation)

教學行政
Academic Administration

會計
Accounts

建築事務及維修
Building Services & Maintenance

工商業扶助
Industry Support

工業項目
Industrial Projects

製衣卓越中心
Apparel Centre of Excellence

人力資源及行政
Human Resources & Administration

資訊科技發展
I.T. Development

學生事務及課程推廣
Student Affairs & Course Promotion

訓練活動
Training Activities

服裝工商管理
Apparel Business Management

設計及製作
Design & Manufacture

專業及持續教育
Professional & Continuing Education

PERFORMANCE PLEDGE

工作表現承諾

項目 Item	服務承諾 Service Pledge	2012年 之達標水平 Achievement in 2012	2013年 之目標水平 Target in 2013
1	於電話鈴聲響起五聲，即二十秒內接聽一般查詢。 Answer calls to enquiries hotlines within 5 rings, i.e. within 20 seconds.	93%	95%
2	於一個工作天內回覆電郵查詢。 Reply to email enquiries within one working day.	95%	100%
3	於一個工作天內將訓練課程的入學及 / 或工業項目等查詢轉達給有關職員處理。 Refer specific enquiries on training programme admissions and/or industrial projects to relevant staff concerned for handling within one working day.	100%	100%
4	於課程申請日期截止後十四個工作天內，將申請結果通知申請人。 Reply to the applicants about the application results within 14 working days after the application deadline.	100%	95%
5	於三個工作天內完成更新學員的個人資料紀錄。 Process requests for making changes of the students' personal particulars on the training records within 3 working days.	95%	100%
6	於三個工作天內處理學員的投訴。 Process complaints of students within 3 working days.	100%	100%
7	於二十八個工作天內將學員的投訴調查結果通知學員。 Release of investigation results of complaints to students within 28 working days.	100%	100%
8	於發出通知書後七個工作天內退回學費給學員。 Process refunds of training fees to students within 7 working days after normal notification.	100%	100%
9	於七個工作天內補發證書給學員。 Re-issue of training certificates within 7 working days.	95%	95%

於 2012 年，訓練局開辦一系列課程供副學位、文憑、高級程度及中學畢業生入讀。課程的學費摘要如下：

服裝設計及生產技術文憑	HK\$26,000
成衣營銷實務文憑	HK\$39,000
時裝設計學文憑	HK\$40,000
時裝及紡織國家高級證書	HK\$38,000
服飾業工商管理學士學位	HK\$98,910
時裝 (榮譽) 文學士學位	HK\$207,900
時裝設計、造型及推廣 (榮譽) 文學士學位	HK\$207,900

A series of full-time programme was offered in 2012. Its targets are sub-degree, diploma, advanced level and secondary graduates. The tuition fee of each programme is summarised as follows:

Technical Diploma in Apparel Design and Production	HK\$26,000
Diploma in Apparel Merchandising	HK\$39,000
Diploma in Fashion Design Studies	HK\$40,000
BTEC HNC in Fashion & Textiles	HK\$38,000
Bachelor of Business Administration in Fashion Business	HK\$98,910
BA Honours Fashion	HK\$207,900
BA Honours Fashion Design, Styling and Promotion	HK\$207,900

訓練局亦向畢業學員提供就業服務。2011-12 年畢業生調查顯示六成以上全日制課程畢業學員仍繼續攻讀其他課程。

Placement service was provided for the full-time and part-time graduates. The graduate survey showed that more than 60% of the full-time graduates had continued to pursue full-time studies.

於 2012 年，訓練局共培訓了 4,042 名畢業生 / 學員，以下是完成課程的人數分佈：

In 2012, 4,042 graduates / trainees completed the programmes at the Authority. The number of graduates / trainees of each programme is summarised as follows:

課程類別	畢業 / 培訓人數 NUMBER OF GRADURATES / TRAINEES	COURSE CLASSIFICATION
全日制訓練課程		Full-time Training Programmes
服裝工商管理課程	40	Apparel Business Management Courses
設計及製作課程	78	Design and Manufacture Courses
受委託開辦的課程	71	Special Commissioned Courses
	189	
兼讀制訓練課程		Part-time Training Programmes
短期課程	53	Short Courses
一年制文憑課程	17	One-year Diploma Programmes
單元制證書 / 文憑課程	899	Modular Certificate/Diploma Courses
服裝製品及紡織業新技能提升計劃	91	Skills Upgrading Scheme Plus for Wearing Apparels and Textile Sector
	1,060	
企業培訓課程	923	Corporate Training Programmes
研討會 / 工作坊	1,870	Seminars/Workshops
總計	4,042	Total

學生活動 Student Activities

學生會提供一個平台讓學員參與更多元化的活動、培養團隊精神及建立良好的師生關係，讓學員發展其領導才能。

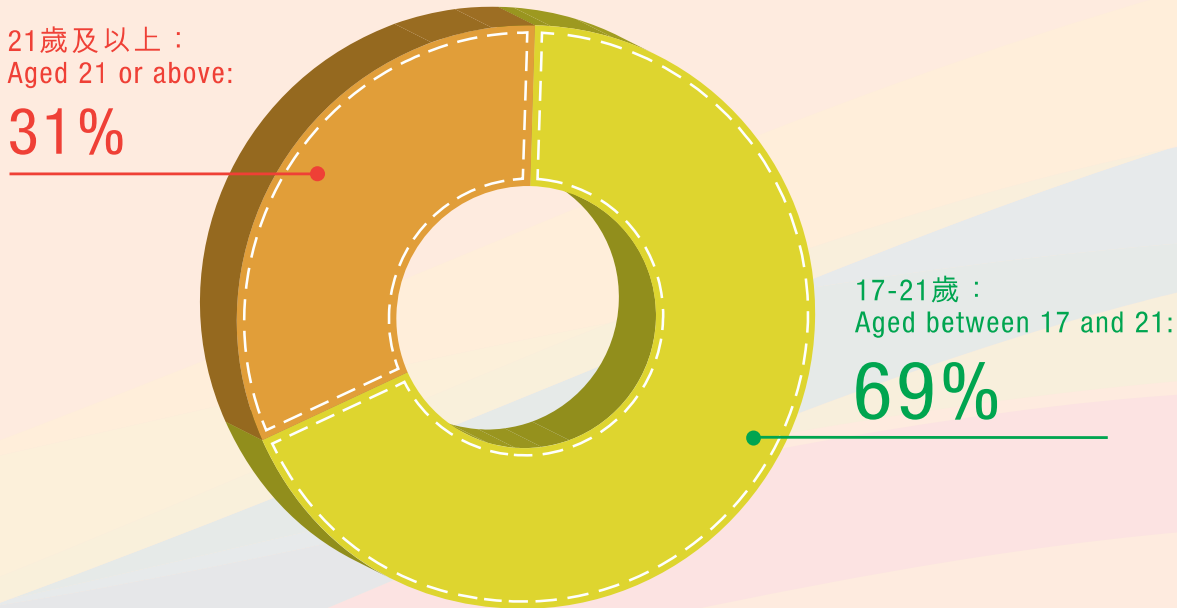
Through the Student Union, students could join diverse activities which include team spirit development; leadership skills development and building up of rapport between students and teachers.

另外，訓練局與和富社會企業合作成立的製衣業訓練局和富領袖網絡，致力推動學員關心社會事務，鼓勵他們肩負公民領袖的角色和責任，培育有仁愛精神及國際視野的青年領袖。

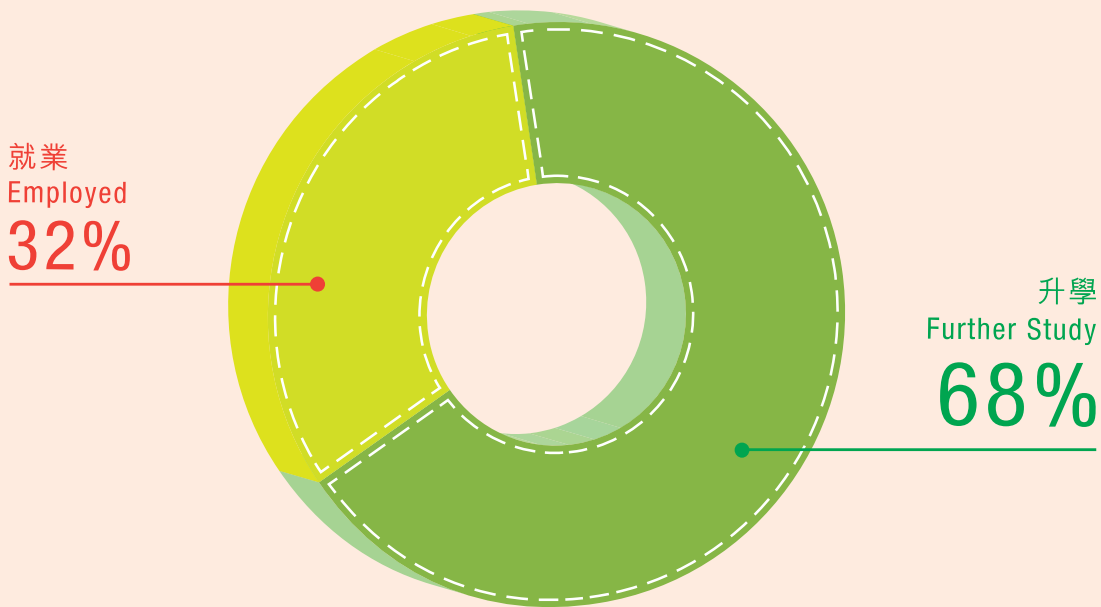
Moreover, with the cooperation with Wofoo Social Enterprises, CITA-Wofoo Leaders' Network (CITA-WLN) was set up to encourage our students to participate in social affairs and to nurture them to be virtue, moral young leaders.



全日制課程畢業學員年齡分佈
Breakdown of Full-time Programmes Graduates by Age



全日制課程畢業學員就業情況
Distribution of Full-time Programmes Graduates by Employment



全日制課程 – 學生得獎名單
Full-Time Programmes – Award Winners



最佳學術
Outstanding Performance Award



梁曉彤 Leung Hiu Tung

成衣營銷實務文憑
Diploma in Apparel Merchandising



王奕琦 Wong Yik Kei

針織時裝設計及營銷實務文憑
Diploma in Knitwear Fashion Design and Merchandising



熱心服務獎
Service Award

蕭龍 Xiao Long

成衣營銷實務文憑
Diploma in Apparel Merchandising



郭偉珊 Kwok Wai Shan Winnie

針織時裝設計及營銷實務文憑
Diploma in Knitwear Fashion Design and Merchandising

公開比賽的獎項 Awards from Open Competitions

2012染色家學會國際設計大賽 香港區冠軍

陳穎蓉
時裝（榮譽）文學士

陳穎蓉的作品靈感來自親友從雲南帶回來的一匹布料，布料運用了中國傳統的染色工藝 - 扎染，於是以此概念參賽，令更多人認識中國的傳統工藝。參賽作品更加入了不同的訊息，例如染布的中心加入了地球的圖案，希望帶出「愛地球」、「愛護環境」等訊息。陳穎蓉表示，在設計過程中遇到不少問題，由於自己並非學習有關染色的課程，缺乏相關知識，幸得導師指導令作品能夠順利地完成。陳穎蓉亦感謝訓練局總幹事幫忙尋找生產贊助商，最後作品才能夠展現在各人眼前。

SDC International Design Competition 2012 Champion of Hong Kong Area

Cher Carman Chan
Bachelor of Arts (Honor) in Fashion

Cher's work was inspired by a cloth that was bought by her relatives from Yunnan. The cloth was dyed by a traditional Chinese dyeing technique - knot dyeing. She applied this concept into her design to enable more people could realise about traditional Chinese Artwork. The earth at the center of the dyed cloth brings out the message of "love the earth" and "environmental protection". Cher said that she faced a lot of difficulties during the whole process, as she did not learn about dyeing. Luckily, the pieces could finish nicely with the guidance from the lecturers. Cher also thanked the Executive Director of the Authority for his help to look for the production sponsorship so that the final product could be produced.



TRAINING PROGRAMMES

訓練項目

全日制訓練課程 Full-time Training Programmes

全日制訓練課程

隨着政府推出新學制，訓練局於2012年開辦了一系列全日制課程，回應市場的需求。除針對中學文憑試及高級程度會考畢業生外，訓練局亦特別設計一個全新技術文憑課程，為業界培訓輔助專業人員。

服裝設計及生產技術文憑課程

此課程讓學員初步了解香港及內地時裝業市場，並教授學員服裝設計及生產的實務技能，同時讓學員掌握溝通、銷售及談判技巧。為畢業生從事產品發展、樣辦及紙樣製作或採購工作作好準備。

成衣營銷實務文憑

此課程特別為有興趣從事成衣營銷的中學畢業生而設。主要教授學員成衣營銷知識、布料知識、各類成衣之生產方法、紙樣製作、時裝設計、營銷管理、成本會計、市場策略、資訊科技及出入口實務。課程特別加強學員在採購、策劃及營銷方面的知識及技巧。

時裝設計學文憑

訓練局與香港公開大學李嘉誠專業進修學院合作開辦時裝設計學文憑課程。課程旨在教授學員時裝的基本設計、就業及升學的通用知識和技能，及讓他們了解時裝業的運作，打好將來從事與時裝業相關的工作或繼續進修的基礎。課程同時加強學員識別時裝趨勢的能力及應用基本美學審美和創意於時裝設計。

Full-time Training Programmes

Based on the new education system, the Authority launched a series of full-time programmes in 2012 to meet the needs of the market. Besides the programmes developed for secondary and advanced level graduates, a new Technical Diploma programme is designed to train associate-professionals for the industry.

Technical Diploma in Apparel Design and Production

This programme is designed to provide students with a basic understanding of the fashion industry in Hong Kong and mainland China. It also develops the practical skills required for apparel design and production as well as students' ability in communication, selling and negotiation. Graduates are expected to be well-prepared to pursue careers in product development, sample and pattern making as well as merchandising.

Diploma in Apparel Merchandising

This programme is designed to equip students with necessary apparel merchandising technique, fabric knowledge, different types of garment production, pattern making, fashion design, merchandising management, cost accounting, marketing, information technology and import and export practice. It strengthens students in the areas of sourcing, planning and marketing so that students will have all-around foundation.

Diploma in Fashion Design Studies

This programme is jointly organised by the Authority and the Li Ka Shing Institute of Professional and Continuing Education of the Open University of Hong Kong (OUHK). It is designed to provide students with fundamental fashion design knowledge and skills as well as generic skills for employment and further study. It also helps students develop ability to identify fashion trends and apply basic aesthetic judgment and creativity in fashion design and evaluation.

時裝及紡織英國國家高級證書課程

此課程由英國愛德思國家職業學歷與學術考試機構及訓練局共同設計。完成國家高級證書及高級文憑的學員可申請報讀英國大學的銜接學位課程。透過修讀此課程，學員可研習不同範疇的知識，包括有時裝設計及生產、推廣及財務、產品發展及小型企業的運作。

服飾業工商管理學士學位

香港早已轉型至知識型經濟。在全球化下，世界瞬息萬變。故時裝業界需求大量專業管理人才，以應付轉變帶來的機遇及挑戰。因此，訓練局與香港公開大學李兆基工商管理學院合作開辦服飾業工商管理學士學位課程。

此兩年制的學士學位銜接課程是針對培訓學員經營管理的專業知識及能力，有助提升香港時裝業的全球競爭力。修讀此課程的學員須完成一系列必修科目，以鞏固學員在商業管理的基礎知識。學員亦需修讀一些專門學科，以加深他們對時裝業的認識，並擴闊他們的國際視野。課程更會安排學員參加各類型的講座以及參觀企業，擴闊眼界及豐富學習經驗。

時裝（榮譽）文學士學位 時裝設計、造型及推廣（榮譽） 文學士學位

這兩個課程由訓練局、香港公開大學李嘉誠專業進修學院以及英國國立密德薩斯大學合辦，目的是為時裝業界培育一班出色的時裝設計師及幕後的工作人員。學員在三年的課程中，需要自己策劃及籌備一個小型時裝表演，並獲安排到行內機構實習。學員在課程的最後一年更會於畢業生設計展中展示畢業作品。修讀課程期間，訓練局亦會邀請業界出色的設計師或從業員擔任客席講師，加強學員了解業界的運作

BTEC HNC in Fashion & Textiles

This Higher National Certificate (“HNC”) programme is developed by Edexcel in UK and the Authority. Student can apply for a UK top-up degree programme after completing the HNC and HND programmes. By attending this programme, students are able to acquire knowledge and skills in fashion design and production, promotion and finance, product development and running a small business.

Bachelor of Business Administration in Fashion Business

Hong Kong was transformed to knowledge-based economy years ago. To meet the challenges and opportunities in a rapid changing global environment, the demand on well trained fashion business professionals is very high. Therefore, the Authority, in collaboration with the Lee Shau Kee School of Business and Administration of the OUHK, offers the Bachelor of Business Administration in Fashion Business programme.

This two-year top-up degree programme is designed to train students with professional business management knowledge and capabilities in order to enhance the global competitiveness of Hong Kong fashion industry. Students were required to complete a number of core courses that provide them fundamental knowledge in business management. They should proceed to specialisation courses relevant to the fashion business so as to deepen their understanding of the industry's operations and broaden their international acumen. Besides lectures, a number of seminars and industrial visits are organised for the students in order to widen their horizon and enriching their leaning experience.

BA Honours Fashion BA Honours Fashion Design, Styling and Promotion

These programmes are jointly organised by the Authority, the Li Ka Shing Institute of Professional and Continuing Education of OUHK and Middlesex University from UK. They are designed to nurture a group of excellent fashion designers and the team members at the back stage. Throughout the three-year programmes, students are required to plan and organise a small fashion show, and to have internship training in fashion or clothing companies. The students also have chance to exhibit their works at the graduation fashion show at the final year of the programmes. Designers or practitioners of high renown are invited as guest lectures to deliver talks so that the students could learn more about the operation of the industry.

受委託開辦的課程

訓練局與香港公開大學李嘉誠專業進修學院合作提供與服裝相關的毅進文憑課程，其中包括有時裝設計、時裝及形象設計，以及漫畫及插圖藝術課程。訓練局主要教授課程內有關科目。

Special Commissioned Programmes

The Authority cooperates with the Li Ka Shing Institute of Professional and Continuing Education of OUHK in offering Yi Jin Diploma programmes. The programmes include Fashion Design, Fashion Image and Styling as well as Comic and Illustration Arts. The Authority mainly teaches relevant modules of these programmes.

僱員再培訓局就業掛鈎課程

於2012年，訓練局聯同僱員再培訓局開辦就業掛鈎課程。此全日制課程主要涵蓋製衣及紡織專業。服務對象為待業的中學畢業生。課程協助學員掌握行業知識及技術，並向畢業生提供就業及跟進服務，確保畢業學員們找到工作及滿足市場所需。

ERB Placement-tied Course

The Authority offered placement-tied course with the Employees Retraining Board ("ERB") in 2012. The full-time course mainly covers the clothing and textile discipline. The service target groups are unemployed secondary graduates. The students are equipped with knowledge and skills required by the industry. Placement and follow-up services are provided for the graduates to ensure that they are able to find jobs and adapt to the markets.

兼讀制課程

Part-time Training Programmes

於2012年，訓練局開辦了一系列兼讀制課程，專業課程包括時裝設計、採購營銷、紙樣製作、3D立體量裁、鞋履設計/製作及針織學。修讀有關課程，學員可提升其在相關專業的知識、技術及資格。

A series of part-time programmes was offered by the Authority in 2012. They mainly cover the disciplines of fashion design, merchandising, pattern making, apparel and textile technology, 3D modeling, footwear design and manufacturing as well as knitwear studies. The students are mainly in-service personnel and interested candidates. By taking these programmes, students could upgrade their knowledge and skills as well as qualifications in relevant disciplines.

工作為本學習 (時裝) 文學碩士課程

訓練局與英國國立密德薩斯大學在港開辦工作為本學習 (時裝) 文學碩士課程，供時裝界專業人士及相關專業的在職人士修讀。透過創新方法，利用設計及推行工作為本學習的項目，藉以建立學員的知識技術，啟發學員的潛能。課程特別適合有意以高等教育配以專業發展之學員。第一期學員主要是高級管理人員及採購員。

Master of Arts Work Based Learning Studies (Fashion)

In collaboration with the Middlesex University, UK, the Authority offers the Master of Arts Work Based Learning Studies (Fashion) in Hong Kong for the fashion professionals or relevant in-service personnel. This programme aims to realise students' potential by using innovative methods to develop knowledge and skills they gain through the design and implementation of real-life work based learning project. It is especially beneficial for students who wish to combine higher education with professional development. The first intake students are main senior executives and merchandisers.

國際製衣技術及設計 (榮譽) 理學士學位課程

曼徹斯特城市大學與訓練局合作在香港開辦學士學位課程。於2012年底，課程已改名為國際時尚(榮譽)文學士學位課程。此兩年部份時間制學位銜接課程主要培育學員具有靈活的職業技能、國際視野、設計與產品開發方面的知識，藉以提升就業能力。畢業生將來可進而修讀碩士學位課程。此學位課程已獲英國紡織學會正式認可，畢業生可申請成為該會副會員級別的特許技師。

高等文憑

訓練局與香港紡織及服裝學會合作開辦了三個專業認可的課程，包括針織品及營銷學高等文憑課程、服裝及營銷學高等文憑課程以及時裝設計高等文憑課程。課程理論與實踐並重，大大加強學員對服裝及紡織的知識，同時提升學員之競爭力，為業界培育人才。成功完成課程並取得香港紡織及服裝學會考試合格之學員，將可獲訓練局與香港紡織及服裝學會分別頒發高等文憑。

畢業學員可報讀學士及碩士課程，藉以提升其學歷。高等文憑持有人可申請成為香港紡織及服裝學會副會員，並參加該會主辦的服裝營銷及市場學畢業文憑考試。

服裝及紡織文憑課程

此文憑課程提供了一個入讀途徑，供中學畢業生及有志從事時裝及紡織專業的人士修讀。課程的學習模式極具彈性。有多個進出點。學員完成一個必修單元、三個主修單元及兩個選修單元，可取得一張證書。累積三張證書或完成十八個單元，可獲發文憑。此課程亦提供了一個踏腳石，讓學員升讀訓練局的高等文憑課程

BSc (Hons) International Clothing Technology and Design

In collaboration with the Authority, this undergraduate programme is offered by the Manchester Metropolitan University (MMU), UK in Hong Kong. It was re-named as BA (Hons) International Fashion Practice in late 2012. This two-year part-time top up degree programme was designed to create highly employable fashion graduates with flexible vocational skills and a holistic knowledge spanning business, design and product development. Graduates will be accessible to the Master's degree programmes. The programme was accredited by The Textile Institute, UK. Graduates of the programme will become Chartered Technologists at Associate level (CText ATI).

Advanced Diploma

The Authority and Hong Kong Institution of Textile and Apparel (HKITA) jointly organise three professional recognised programmes, namely Advanced Diploma in Knitwear Studies and Merchandising, Advanced Diploma in Apparel Studies and Merchandising and Advanced Diploma in Fashion Design. These programmes are designed to further enhance students' professional textile and clothing knowledge theoretically and practically. Students are hence trained to be more competitive and professional. Advanced Diplomas would be conferred by the authority and HKITA if students have successfully completed the stipulated modules and got passing grades in HKITA professional examinations.

Graduates may apply bachelor's or master's degree programmes so as to advance their academic qualification. Advanced Diploma holder could be admitted as the Licentiate Member of HKITA and take the HKITA Graduate Diploma examination in Apparel Merchandising and Marketing.

Diploma Scheme in Fashion and Textile Studies

This diploma programme provides an entry route for those secondary graduates and those who are interested in fashion and textiles professions. The study mode of this programme is flexible. It has multiple entry and exit points. By completing one mandatory module, three core modules and two elective modules, student would obtain a certificate. Students would be awarded a diploma after obtaining three certificates or completing eighteen modules. This program also provides a stepping stone for the graduates to study advanced diploma programmes offered by the authority.

一年部份時間制三維服裝設計及創樣製作文憑課程

一年部份時間制三維服裝設計及創樣製作文憑課程是一個持續進修基金可發還款項課程。課程專為樣版製作員、紙樣製作員、採購營銷員及時裝設計師而設計，以提升學員的設計概念、紙樣製作、立體量裁及服裝製作的技術及專業知識。

新技能提升計劃

透過新技能提升計劃，低技術和學歷的人士可學到行業最新的技術和知識，從而增強其競爭力及就業能力。於2012年，訓練局共開辦了三個新技能提升計劃課程，包括紙樣設計及立體量裁基本技巧 – 上身單元證書課程、紙樣設計及立體量裁基本技巧 – 下身單元證書課程，及紙樣設計及立體量裁深造班單元證書課程。學費由僱員再培訓局資助。

短期課程

訓練局提供了一系列非學歷短期課程，供在職及有興趣人士修讀。課程不設任何指定入學條件。課程涵蓋多個領域，包括服裝商貿、專門技能及設計。

服裝專業人員導修證書課程

服裝專業人員導修證書課程是一個自學的學歷課程。學習模式極具彈性。除自學外，課程輔以導修課。課程主要教授專門技術及知識。修讀課程，學員可增進其知識及技術。成功於三十個月內修畢八個單元，學員可獲得相關證書。

鞋履證書課程

於2012年，訓練局新開辦了一個鞋履課程。課程共分兩個專業 – 鞋履生產及鞋履設計。學員成功完成製鞋工藝主修單元及一個選修的單元（鞋履生產或鞋履設計），便可獲發鞋履基礎證書（生產工藝）或鞋履基礎證書（設計）。

One Year Diploma in 3D Apparel Design and Pattern Making

One Year Diploma in 3D Apparel Design and Pattern Making is one of the reimbursable courses under the Continuing Education Fund. It is specially designed for sample makers, pattern makers, merchandisers and fashion designers to enhance their technical skills and professional knowledge in design concept, pattern making, 3D modelling and apparel production.

Skills Upgrading Scheme Plus

The Skills Upgrading Scheme Plus (SUS Plus) aims to boost the employability and competitiveness of workers with low level of skills and qualification, via obtaining the latest skills and knowledge. The Authority offered three SUS Plus programmes in 2012: Module Certificate in Pattern Design and Fundamental Modelling Techniques for Pattern Making (Top), Module Certificate in Pattern Design and Fundamental Modelling Techniques for Pattern Making (Bottom), and Module Certificate in Advanced Pattern Design and Modelling Techniques for Pattern Making. The course fees are subsidised by the Employees Retraining Board.

Short Courses

The Authority offers a series of non-award bearing short courses for in-service personnel and interested candidates. No specific requirement is set for this series of courses. The courses covers a range of areas including apparel business, technical skills and design.

Certificate in Clothing Industry – Self Study

Certificate in Clothing Industry is an award bearing self-study programme. The learning mode is flexible. Besides self study, it is supplemented with tutorials. It mainly covers areas of technical skills and knowledge. By taking this programme, students could upgrade their knowledge and skills. Students would obtain a certificate after completing 8 modules in 30 months.

Certificate in Footwear

The Authority offered a new footwear programme in 2012. There are two specialisations – Footwear Manufacturing and Footwear Design. By completing the core module, “Practical Shoemaking” and one elective module selected from “Footwear Manufacturing” or “Footwear Design”, the graduates would be conferred “Certificate in Footwear (Manufacturing Technology)” or “Certificate in Footwear (Design)”.

夏季時裝技術課程

基於不少中學及專上學員希望提升其縫紉、製鞋、毛衣設計及紙樣裝作的技術，訓練局於暑假開辦了六個全日制短期課程。完成課程後，學員可提升其實務及專門技能。

企業培訓課程 Corporate Training Programmes

為提升與時裝服務業有關機構及企業的競爭力，訓練局開辦了多種不同類型及範疇度身訂造的短期及長期企業培訓課程。於2012年，訓練局曾為以下機構提供企業培訓：

- 亞非(香港)有限公司
- 溢達企業有限公司
- 泛美時尚企業管理顧問有限公司
- 旭日企業有限公司
- 香港懲教署
- 香港科技專上書院
- 馬莎有限公司
- 台山商會中學
- 威富(亞洲區)有限公司

2012年開辦的課程包括：

- 高效中層零售管理人員的心理素質與專業技能精進
- ShirtStop高效能零售管理進階培訓
- 進階時裝技術知識 (顏色問題及工廠評核)
- 基本時尚服飾設計
- 牛仔洗水
- 有效的談判戰術及技巧
- 基本時尚技術知識培訓
- 前線銷售員通用產品知識
- 工業衣車維修及保養
- 製鞋工藝
- 前線銷售員產品知識培訓
- 薩維爾街產品知識培訓
- 針織產品品質評估
- 「強化溝通、穩中求進」培訓
- 國際時尚菁英買手特訓營

Summer Fashion Technology Courses

Because many secondary and post-secondary students need to upgrade their technical skills in sewing, shoemaking, knitwear design and pattern design, the authority offers six full-time short courses during summer vacation. By completing these courses, students could enhance their practical and technical skills.

To enhance the competitiveness of the organisations and companies in fashion, service and relevant industries, the Authority organises various types and areas of short term and long term tailor-made corporate training for them. In 2012, the Authority provided training for the following organisations or companies:

- Afasia Fashions (HK) Ltd
- Esquel Enterprises Ltd
- Finemay Fashion Enterprise Management Consultant Limited
- Glorious Sun Enterprises (BVI) Limited
- Hong Kong Correctional Services
- Hong Kong Institute of Technology
- Marks & Spencer (Asia Pacific) Limited
- Toi Shan Association College
- VF Asia Limited

Training offered in 2012 was:

- Advanced Psychological Well-being and Professional Skill Training for Middle Management of Retailing Industry
- Advanced Tailor-made Retail Management Training for ShirtStop
- Advanced Technical Fashion Knowledge (Colour problems and Factory evaluation)
- Basic Fashion Design
- Denim Washing
- Effective Negotiation Tactics and Skills
- Fundamental Technical Fashion Knowledge
- Generic Product Knowledge Training for Frontline Sales
- Maintenance and Repairing of Various Kinds of Sewing Machines
- Practical Shoemaking
- Product Knowledge Training for Frontline Sales
- Product Knowledge Training of Savile Row
- Quality Evaluation for Knit Products
- Training on "Strengthening Communication While Maintaining Stability"
- Tailor-made Training for International Talented Fashion Buyers

研討會及工作坊 Seminar and Workshop

希格斯指數1.0

可持續服裝聯盟（SAC）是集合超過80家服裝和鞋類品牌、零售商、供應商、非營利組織和非政府組織的聯盟。聯盟使命以減少世界各地的服裝和鞋類產品對環境和社會影響。

聯盟重點建立和實施希格斯指數來衡量服裝和鞋類產品對環境和社會的影響。此指數是一種工具來幫助企業規範他們衡量和評價服裝產品在整個供應鏈的環保水平。

聯盟與訓練局合辦研討會，藉以介紹此指數予香港紡織及成衣業。

The Higg Index 1.0

The Sustainable Apparel Coalition (SAC) is an industry-wide group of over 80 leading apparel and footwear brands, retailers, suppliers, nonprofits, and NGOs working to reduce the environmental and social impacts of apparel and footwear products around the world.

The focus of SAC is to create and implement The Higg Index to measure the environmental and social performance of apparel and footwear products. The Higg Index 1.0 is a tool to help organisations standardise how they measure and evaluate environmental performance of apparel products across the supply chain at the brand, product and facility levels.

SAC and the Authority joined together to organise seminars introducing the Higg Index to Hong Kong Textiles and Apparel Industry.



你用甚麼方法塑造顏色的責任感？

英國染色家學會、染色家學會香港分會及訓練局共同主辦的本次會議。會議主要集中討論行業創新的方法和案例研究，主題包括：

- 新與舊著色的挑戰
羅得島大學 Martin Bide教授
- 創新的紡織染色
英國染色家學會 主席 Sanjiv Kamat 博士
- 溢達怎樣塑造顏色的責任感
溢達集團 研發總監 張渝高先生

2012染色家學會國際設計大賽總決賽及2012 CSI顏色大獎亦在會議結束後舉行。

Fashioning Colour Responsibly – What is your approach?

This conference is co-hosted by Society of Dyers and Colourists (SDC) UK in partnership with SDC Hong Kong and the Authority. The Conference focused on innovative approaches and case studies in the industry, topics include:

- Coloration challenges old and new by Prof. Martin Bide, University of Rhode Island
- Innovations in Textile Coloration by Dr. Sanjiv Kamat, President of Society of Dyers and Colourists, UK
- Fashioning Colour Responsibly – Practice in Esquel by Mr. Yugao Zhang, R & D Director of Esquel Group

The Grand Final of the SDC International Design Competition 2012 and CSI Colour Award 2012 was also held after the conference.



INDUSTRY SUPPORT PROJECTS

工業支援項目

工業支援項目 Industry Support Projects

訓練局因應業界需求，積極為香港時裝業提供廣泛、且專業的顧問及技術支援服務，藉以提升產業在全球市場的競爭優勢。

憑藉著對行業深入了解和專業的技術知識，訓練局常與服裝企業攜手創造出創新產業思維、前瞻性的組織方法、以及可量化的解決方案，使我們的客戶能以最佳的條件，去迎接各種艱巨挑戰。

今年的重點項目包括：

- 增強六西格瑪知識
- 提升惠州學院服裝系的競爭力計劃項目
- 新生代員工管理專案研究

The Authority offers professional industry consultancy and technical support services to assist the industry to sustain its competitive edge in the global market.

With in-depth industry knowledge and technical expertise, the Authority and enterprises often work together to create an innovative industry thinking, forward-looking organisation methods and quantifiable solutions that enable our customers to meet a variety of daunting challenges.

This year's key projects included:

- Six Sigma Knowledge Enhancement
- Competitiveness Enhancement for Department of Textiles and Clothing Manufacture of a renowned University
- Research on Management of New Generation Staff



GOVERNMENT FUNDED 政府資助項目 PROJECTS

創新及科技基金資助的項目

Project Funded by the Innovation and Technology Fund

SimFactory – 成衣生產線管理的電腦輔導系統

本項目旨在開發一個生產線訓練系統，使前線管理人員學習「工業工程」的技巧以及在這瞬息萬變的商業環境中應用「假定分析」來預測各種決定的影響。

基於從工廠收集的真實數據，虛擬生產線使前線管理人員可以學到的生產計劃和控制過程，從而找出最佳人力和機器分配的解決方案。

建構內衣產品作業基礎碳足跡模型

本項目的目標是建構一個內衣產品的作業基礎碳足跡模型，藉以了解內衣產品製程碳排放量的現況，從而釐定出合適的減排機會，以創造低碳競爭優勢。

項目會將常見內衣產品的製程解剖成模組，經收集相關數據後，以數據庫的形式有效地儲存，再透過電腦程式，進行分析和彙報。

此創新且務實的碳足跡披露方式，必能有效優化廠商在實踐時的靈活性和成本效益，非常符合當今內衣產業的特質及需求。

SimFactory – A Computerised Coaching System for Sewing Line Management

The project aims to develop a sewing line coaching system that enables frontline supervisors to learn “industrial engineering” techniques and apply “what-if” analysis to predict the impacts of various decisions in rapid changing business environment.

Based on data collected from real factories, virtual sewing line will be simulated such that frontline managers and supervisors could learn the production planning and control process so as to identify the optimal solutions of manpower and machine allocations.

Activity-based Carbon Footprint Modelling of the manufacturing processes of Intimate Apparel Products

The project aims to develop an activity-based carbon footprint model to reveal the carbon emission of the manufacturing processes of intimate apparel so that carbon reduction opportunities can be identified for the development of low carbon competitive advantages.

The gathered carbon footprints of common intimate apparel products will be consolidated in an industrial specific database. A customised computer program will be built to analyse and report the carbon footprints.

This innovative and practical approach, together with the comprehensive database and customised computer program will allow maximal flexibility and cost effectiveness in carbon footprint disclosure that fits the characteristics and demand of today’s intimate apparel industry.

創新及科技基金資助的項目

Project Funded by the Innovation and Technology Fund

藉有效的碳資訊匯報和碳減排以提升香港服裝供應鏈內生產部門的低碳競爭優勢

香港作為全球服裝行業的主要採購中心之一，應努力實現低碳生產。

這個項目的主要目標是制定適當的方法去獲得知識、經驗和最佳方法，為中小企業工廠評估和了解自己產品的碳足跡，有效地披露其產品的碳足跡；確定碳減排的機會，建立低碳生產的競爭優勢。

Enhancing the Low Carbon Competitive Advantage across the Manufacturing Sector of the Hong Kong Apparel Supply Chain through Effective Carbon Disclosure & Carbon Emission Reduction

Hong Kong, as one of the major sourcing hubs of the global apparel industry, shall strive to achieve low carbon manufacturing.

The main goal of this project is to develop appropriate methodologies to acquire knowledge, experience and best practices for SME factories to assess and understand their product carbon footprint; effectively disclose their product carbon footprint; identifying carbon emission reduction opportunities and action to build their low carbon competitive advantages.

訓練局為以下機構提供專業的秘書處服務：

The Authority offers professional secretariat services to the following organisations:



時裝企業持續發展聯盟由一班對行業本身有強烈企業責任的紡織及時裝企業共同成立，是全港首個以推行環保及可持續發展為意念的組織。隨著全球暖化、空氣及水質污染正嚴重威脅全球，再加上日益惡化的廢料處理問題，時裝企業持續發展聯盟旨在創造一個能不斷改善紡織及時裝業供應鏈內各個製作過程的平台，從而大大減低行業對環境構成的壞影響。

Sustainable Fashion Business Consortium (SFBC) is a group of Hong Kong based companies in the textile and apparel sector committed to promoting and increasing the use of sustainable practices across the fashion supply chain. With the pressing issue of global warming, air and water pollution, and the ever increase of waste disposal pits, SFBC has a vision to create a platform to continuously improve textile and apparel manufacturing processes and procedures throughout the supply chain in order to minimise the industry's impact on the environment.



全球成衣鞋類及紡織品倡議(GAFTI)的成立是希望聯結零售商、品牌商、製造廠商，提高效率 and 設置全球標準。因為現時在服裝、紡織、鞋類行業內缺統一的標準。而這種差距令顧客間的要求相互矛盾。GAFTI的目標是減低複雜性、減少行業一般運作成本、及防止新聞媒體和政府增加審查，因這可能會導致增加管制條例。

Global Apparel, Footwear and Textile Initiative (GAFTI) is an initiative to bring retailers, brands, mills and factories together to improve efficiencies and set standards globally. Because there is no single source of standards, there is a lack of standardisation in the apparel, textile, and footwear industry. This gap creates conflicting requirements across customers. GAFTI's goal is to reduce complexity and remove costs from common industry practices and prevent increased scrutiny from press and governments, which could lead to increased regulation.



由一班業內及學術界的熱心人士所組成，宗旨是維持及提升會員的學術水平及專業資格，從而達到提高本港紡織製衣行業的競爭力，推動本港經濟之目的。

The Institution was established by some ardent and professional people from the Industry to maintain and improve the academic and professional standards of its members, so as to improve the competitiveness of the industry and to prosper the economy of Hong Kong.

INDEPENDENT AUDITORS' REPORT

獨立核數師報告書

致製衣業訓練局（以下簡稱「訓練局」）各委員

（依據工業訓練（製衣業）條例在香港成立）

本核數師（以下簡稱「我們」）已審核列載於第38頁至68頁製衣業訓練局的財務報表，此財務報表包括於2012年12月31日的資產負債表與截至該日止年度的全面收益表、權益變動表和現金流量表、以及主要會計政策概要及其他附註解釋資料。

訓練局就財務報表須承擔的責任

工業訓練（製衣業）條例規定訓練局須就各項收支保存正式帳目及記錄，並編製包括訓練局收支及資產及負債的，表達真實且公平意見的財務報表，及維持訓練局認為必要的有關內部監控，以確保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核對該等財務報表作出意見。我們按照雙方議定的服務條款，僅向整體委員報告。除此以外，我們的報告書不可用作其他用途。我們概不就本報告書的內容，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核。這些準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等財務報表是否不存有任何重大錯誤陳述。

審核涉及執行政序以獲取有關財務報表所載金額及披露資料的審核憑證。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有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該機構編製及真實並公平地呈列財務報表相關的內部監控，以設計適當的審核程序，但並非為對機構的內部監控的效

To the members of Clothing Industry Training Authority (the "Authority")

(Established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance)

We have audited the financial statements of Clothing Industry Training Authority set out on pages 38 to 68, which comprise the statement of financial position as at 31 December 2012, and the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

The Authority's responsibility for the financial statements

The Industrial Training (Clothing Industry) Ordinance requires the Authority to maintain proper accounts and records of all income and expenditure and to prepare financial statements comprising income and expenditure and assets and liabilities of the Authority that give a true and fair view, and for such internal control as the Authority determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. Our report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 auditors consider internal control relevant to the entity's preparation of financial statements

能發表意見。審核亦包括評價訓練局所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

意見

我們認為，該等財務報表已根據香港財務報告準則真實而公平地反映訓練局於2012年12月31日的業務狀況及截止該日止年度的虧損和現金流量，並已按照工業訓練（製衣業）條例的披露要求妥為編製。

安永會計師事務所
香港執業會計師

2013年4月22日

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 Authority, 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.

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Authority's affairs as at 31 December 2012, and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the disclosure requirements of the Industrial Training (Clothing Industry) Ordinance.

ERNST & YOUNG
Certified Public Accountants
Hong Kong

22 April 2013

* 報告之中文譯本如與英文有異，概以英文為準。

截至 2012 年 12 月 31 日止年度全面收益表

STATEMENT OF COMPREHENSIVE INCOME Year ended 31 December 2012

		附註 Notes	2012 港元 HK\$	2011 港元 HK\$
收入	INCOME			
訓練稅總徵收額	Gross training levy		636,661	876,221
減：香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department		(65,055)	(74,107)
			571,606	802,114
銀行利息收入	Bank interest income		5,884	3,252
培訓課程收費	Receipts from training courses		11,595,041	14,134,833
工業項目收入	Industrial project income		3,544,967	3,539,802
政府補助金	Government grants	3	611,883	426,659
股息收入	Dividend income		5,652,622	4,420,180
雜項收入	Sundry income		337,249	340,178
			22,319,252	23,667,018
支出	EXPENDITURE			
審核費	Audit fee		141,000	135,000
折舊	Depreciation	5	1,455,274	1,756,350
宣傳費用	Expenses on publicity		382,591	448,205
一般行政開支	General administrative expenses		3,524,692	3,068,245
工業項目開支	Industrial project expenses		3,247,428	2,422,021
培訓課程講師費	Lecture fee on training courses		1,781,033	1,859,418
員工成本	Staff costs		12,892,657	13,538,013
培訓成本	Training costs		525,009	924,340
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		7,232	256,223
			23,956,916	24,407,815
本年度虧損	DEFICIT FOR THE YEAR		(1,637,664)	(740,797)
其他全面收益 / (虧損)	OTHER COMPREHENSIVE INCOME/(LOSS)			
可供出售股本投資價值變動	Changes in fair value of available-for-sale investments		25,406,460	(23,994,000)
年內其他全面收益 / (虧損) · (除稅後)	OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR, NET OF TAX		25,406,460	(23,994,000)
本年度總全面收益 / (虧損)	TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR		23,768,796	(24,734,797)

2012年12月31日財務狀況表
STATEMENT OF FINANCIAL POSITION 31 December 2012

		附註 Notes	2012 港元 HK\$	2011 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	5	7,315,824	8,519,767
可供出售股本投資	Available-for-sale investments	6	119,753,900	92,927,000
非流動資產總額	Total non-current assets		127,069,724	101,446,767
流動資產	CURRENT ASSETS			
應收帳款	Accounts receivable	7	2,731,999	2,294,227
預付款項、按金及其他 應收帳款	Prepayments, deposits and other receivables	8	665,727	1,079,676
現金及現金等值項目	Cash and cash equivalents	9	9,972,489	10,978,305
流動資產總額	Total current assets		13,370,215	14,352,208
流動負債	CURRENT LIABILITIES			
應付帳款	Accounts payable	10	290,470	122,845
其他應付帳款及應計費用	Other payables and accruals	11	4,548,513	3,843,970
流動負債總額	Total current liabilities		4,838,983	3,966,815
流動資產淨額	NET CURRENT ASSETS		8,531,232	10,385,393
資產淨額	Net assets		135,600,956	111,832,160
儲備	RESERVES			
普通儲備	General reserve	12	41,165,352	42,803,016
可供出售股本投資重估儲備	Available-for-sale investment revaluation reserve		94,435,604	69,029,144
儲備總額	Total reserves		135,600,956	111,832,160



主席 Chairman

截至 2012 年 12 月 31 日止年度權益變動表

STATEMENT OF CHANGES IN EQUITY Year ended 31 December 2012

		可供出售股本 投資重估儲備 Available-for-sale Investment revaluation reserve 港元 HK\$	普通儲備 General reserve 港元 HK\$	合計儲備 Total reserves 港元 HK\$
於 2011 年 1 月 1 日	At 1 January 2011	93,023,144	43,543,813	136,566,957
年內虧損	Deficit for the year	-	(740,797)	(740,797)
年內其他全面虧損	Other comprehensive loss for the year:			
可供出售股本投資價值 變動	Changes in fair value of available-for-sale investments	(23,994,000)	-	(23,994,000)
年內總全面虧損	Total comprehensive loss for the year	(23,994,000)	(740,797)	(24,734,797)
於 2011 年 12 月 31 日及 2012 年 1 月 1 日	At 31 December 2011 and 1 January 2012	69,029,144	42,803,016	111,832,160
年內虧損	Deficit for the year	-	(1,637,664)	(1,637,664)
年內其他全面收益：	Other comprehensive income for the year:			
可供出售股本投資 價值變動	Changes in fair value of available-for-sale investments	25,406,460	-	25,406,460
年內總全面收益 / (虧損)	Total comprehensive income/(loss) for the year	25,406,460	(1,637,664)	23,768,796
於 2012 年 12 月 31 日	At 31 December 2012	94,435,604	41,165,352	135,600,956

依據工業訓練（製衣業）條例，訓練局的資金及財產包括(i)除工業訓練（製衣業）條例第27(2)條另有規定外，香港特別行政區政府海關總監所收取的徵款及附加費；(ii)訓練局透過批款、貸款、捐助、費用、租金或利息所收到的款項；(iii)出售任何由訓練局持有或代訓練局持有的任何財產所得的全部款項；及(iv)訓練局為其目的而合法收到的全部其他款項及財產。

Under the Industrial Training (Clothing Industry) Ordinance, the funds and property of the Authority shall consist of (i) subject to section 27(2) of the Industrial Training (Clothing Industry) Ordinance, all amounts of levy and surcharge collected by the Commissioner of Customs and Excise Department of the Government of the Hong Kong Special Administrative Region; (ii) any moneys received by the Authority by way of grants, loans, donations, fees, rent or interest; (iii) all moneys derived from the sales of any property held by or on behalf of the Authority; and (iv) all other moneys and property lawfully received by the Authority for its purposes.

截至 2012 年 12 月 31 日止年度現金流量表
STATEMENT OF CASH FLOWS Year ended 31 December 2012

	附註 Notes	2012 港元 HK\$	2011 港元 HK\$
經營業務所得現金流量			
CASH FLOWS FROM OPERATING ACTIVITIES			
本年度虧損		(1,637,664)	(740,797)
調整：			
銀行利息收入		(5,884)	(3,252)
可供出售股本投資的股息收入		(5,652,622)	(4,420,180)
出售物業、廠房及設備之虧損	5	7,232	256,223
折舊	5	1,455,274	1,756,350
		(5,833,664)	(3,151,656)
應收帳款減少 / (增加)		(437,772)	696,365
預付款項、按金及其他應收帳款減少		413,949	111,869
應付帳款增加 / (減少)		167,625	(69,525)
其他應付帳款及應計費用增加 / (減少)		704,543	(1,344,121)
經營業務用於現金流量淨額		(4,985,319)	(3,757,068)
投資業務所得現金流量			
CASH FLOWS FROM INVESTING ACTIVITIES			
購入物業、廠房及設備項目	5	(258,563)	(392,787)
已收利息		5,884	3,252
已收可供出售股本投資的股息	13	4,232,182	4,420,180
投資業務所得現金流量淨額		3,979,503	4,030,645
現金及現金等值項目增加 / (減少) 淨額		(1,005,816)	273,577
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS			
年初現金及現金等值項目		10,978,305	10,704,728
年終現金及現金等值項目		9,972,489	10,978,305
CASH AND CASH EQUIVALENTS AT END OF YEAR			
現金及現金等值項目結餘分析			
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
現金及銀行結餘	9	8,263,066	9,274,343
購入時原到期日少於三個月的無抵押定期存款	9	1,709,423	1,703,962
		9,972,489	10,978,305

2012年12月31日財務報表附註 NOTES TO FINANCIAL STATEMENTS 31 December 2012

1. 公司資料

訓練局乃依據工業訓練（製衣業）條例於香港成立的非牟利組織，其主要職能是為製衣業提供訓練課程，為訓練課程設立及維持工業訓練中心，協助完成訓練課程的人就業及就徵款率作出建議。

2.1 編製基準

本財務報表乃按照香港會計師公會頒佈的香港財務報告準則（“HKFRSs”）（包括「香港財務報告準則」、「香港會計準則」（“HKASs”）及詮釋）、香港公認會計原則及工業訓練（製衣業）條例的披露要求而編製。本財務報表乃依據歷史成本慣例而編製，惟可供出售股本投資按公允值計算則除外。本財務報表乃以港元呈列。

2.2 會計政策變動及披露

訓練局已於本年度財務報表首次採用以下新增及經修訂的香港財務報告準則：

香港財務報告準則第1號（修訂本）
香港財務報告準則第1號「首次採納香港財務報告準則嚴重惡性通脹及取消首次採納者的固定日期」的修訂

香港財務報告準則第7號（修訂本）
香港財務報告準則第7號「金融工具：披露金融資產轉讓」的修訂

香港會計準則第12號（修訂本）
香港會計準則第12號「所得稅遞延稅項：相關資產的收回」的修訂

採用新增及經修訂的香港財務報告準則在財務報表上並沒有明顯的財務影響，及此財務報表並沒有明顯的會計政策變動。

1. CORPORATE INFORMATION

The Authority is established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance. The Authority is a not-for-profit organisation and its principal activities are to provide training courses for the clothing industry, establish and maintain industrial training centres, assist in the placement of persons completing training courses and make recommendations with respect to the rate of levy.

2.1 BASIS OF PREPARATION

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the disclosure requirements of the Industrial Training (Clothing Industry) Ordinance. They have been prepared under the historical cost convention, except for available-for-sale investments which have been measured at fair value. These financial statements are presented in Hong Kong dollars (“HK\$”).

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The Authority has adopted the following new and revised HKFRSs for the first time for the current year’s financial statements.

HKFRS 1 Amendments
Amendments to HKFRS 1 *First-time Adoption of Hong Kong Financial Reporting Standards – Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters*

HKFRS 7 Amendments
Amendments to HKFRS 7 *Financial Instruments: Disclosures – Transfers of Financial Assets*

HKAS 12 Amendments
Amendments to HKAS 12 *Income Taxes – Deferred Tax: Recovery of Underlying Assets*

The adoption of the new and revised HKFRSs has had no significant financial effect on these financial statements and there have been no significant changes to the accounting policies applied in these financial statements.

2.3 已頒佈但尚未生效之香港財務報告準則的影響

訓練局並未於本財務報表中採納下列已頒佈但尚未生效的新增及經修訂的香港財務報告準則：

香港財務報告準則第 1 號 (修訂本)

香港財務報告準則第 1 號「首次採納香港財務報告準則政府貸款」的修訂²

香港財務報告準則第 7 號 (修訂本)

香港財務報告準則第 7 號「金融工具：披露抵銷金融資產及金融負債」的修訂²

香港財務報告準則第 9 號

金融工具⁴

香港財務報告準則第 10 號

綜合財務報表²

香港財務報告準則第 11 號

合營安排²

香港財務報告準則第 12 號

披露其他實體權益²

香港財務報告準則第 10 號、11 號及 12 號 (修訂本)

香港財務報告準則第 10 號、11 號及 12 號「過渡指引」的修訂²

香港財務報告準則第 10 號、12 號及香港會計準則第 27 號 (2011 年) (修訂本)

香港財務報告準則第 10 號、12 號及香港會計準則第 27 號 (2011 年) (修訂本)「投資實體」的修訂³

香港財務報告準則第 13 號

公平值計量²

香港會計準則第 1 號 (修訂本)

香港會計準則第 1 號「財務報表的呈列 其他全面收益項目的呈列」的修訂¹

香港會計準則第 19 號 (2011 年)

僱員福利²

香港會計準則第 27 號 (2011 年)

獨立財務報表²

2.3 ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS

The Authority has not applied the following new and revised HKFRSs, that have been issued but are not yet effective, in these financial statements.

HKFRS 1 Amendments

Amendments to HKFRS 1 *First-time Adoption of Hong Kong Financial Reporting Standards – Government Loans*²

HKFRS 7 Amendments

Amendments to HKFRS 7 *Financial Instruments: Disclosures – Offsetting Financial Assets and Financial Liabilities*²

HKFRS 9

*Financial Instruments*⁴

HKFRS 10

*Consolidated Financial Statements*²

HKFRS 11

*Joint Arrangements*²

HKFRS 12

*Disclosure of Interests in Other Entities*²

HKFRS 10, HKFRS 11 and HKFRS 12 Amendments

Amendments to HKFRS 10, HKFRS 11 and HKFRS 12 – *Transition Guidance*²

HKFRS 10, HKFRS 12 and HKAS 27 (2011) Amendments

Amendments to HKFRS 10, HKFRS 12 and HKAS 27 (2011) – *Investment Entities*³

HKFRS 13

*Fair Value Measurement*²

HKAS 1 Amendments

Amendments to HKAS 1 *Presentation of Financial Statements – Presentation of Items of Other Comprehensive Income*¹

HKAS 19 (2011)

*Employee Benefits*²

HKAS 27 (2011)

*Separate Financial Statements*²

財務報表附註 NOTES TO FINANCIAL STATEMENTS

2.3 已頒佈但尚未生效之香港財務報告準則的影響 (續)

香港會計準則第 28 號 (2011 年)
於聯營公司及合營企業的投資²

香港會計準則第 32 號 (修訂本)
香港會計準則第 32 號「金融工具：呈列抵銷金融資產及金融負債」的修訂³

香港 (國際財務報告詮釋委員會) 詮釋第 20 號
露天礦場生產階段的剝採成本²

2009 年至 2011 年週期的年度改進
於 2012 年 6 月頒佈的多項香港財務報告準則的修訂²

¹ 由 2012 年 7 月 1 日或之後開始的年度期間生效

² 由 2013 年 1 月 1 日或之後開始的年度期間生效

³ 由 2014 年 1 月 1 日或之後開始的年度期間生效

⁴ 由 2015 年 1 月 1 日或之後開始的年度期間生效

訓練局對於初步實行新增及經修訂的香港財務報告準則正進行評估。到目前為止，訓練局認為這些新增及經修訂的香港財務報告準則並沒有對訓練局的營運結果及財務狀況構成嚴重的影響。

2.4 主要會計政策概要

非金融資產減值

倘若有跡象顯示出現減值或須就資產進行年度減值測試 (不包括金融資產)，則估計資產之可收回金額。資產之可收回金額為資產或現金產生單位之使用價值與公允價值減銷售成本之較高者，並就個別資產而釐定，除非有關資產並無產生在頗大程度上獨立於其他資產或資產組別產生之現金流入，在此情況下，可收回金額就資產所屬之現金產生單位而釐定。

如資產之賬面值超逾其可收回金額時，減值虧損方予確認。於評估使用價值時，估計日後現金流量按反映現時市場評估之貨幣時間價值及資產特定風險之稅前折現率折現至現值。減值虧損會從產生期間的收益表扣除。

2.3 ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS (continued)

HKAS 28 (2011)
*Investments in Associates and Joint Ventures*²

HKAS 32 Amendments
Amendments to HKAS 32 *Financial Instruments: Presentation – Offsetting Financial Assets and Financial Liabilities*³

HK(IFRIC)-Int 20
*Stripping Costs in the Production Phase of a Surface Mine*²

Annual Improvements 2009-2011 Cycle
Amendments to a number of HKFRSs issued in June 2012²

¹ Effective for annual periods beginning on or after 1 July 2012

² Effective for annual periods beginning on or after 1 January 2013

³ Effective for annual periods beginning on or after 1 January 2014

⁴ Effective for annual periods beginning on or after 1 January 2015

The Authority is in the process of making an assessment of the impact of these new and revised HKFRSs upon initial application. So far, the Authority considers that these new and revised HKFRSs are unlikely to have a significant impact on the Authority's results of operations and financial position.

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Impairment of non-financial assets

Where an indication of impairment exists, or when annual impairment testing for an asset is required (other than financial assets), the asset's recoverable amount is estimated. An asset's recoverable amount is the higher of the asset's or cash-generating unit's value in use and its fair value less costs to sell, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case the recoverable amount is determined for the cash-generating unit to which the asset belongs.

An impairment loss is recognised only if the carrying amount of an asset exceeds its recoverable amount. 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. An impairment loss is charged to the income statement in the period in which it arises.

2.4 主要會計政策概要 (續)

非金融資產減值 (續)

每個結算日會評估是否有跡象顯示之前已確認的減值虧損不再存在或已減少。倘出現有關跡象，則需估計可收回金額。除非用以釐定資產的可收回金額的假設出現變動，否則之前確認的金融資產減值虧損不予撥回，惟撥回金額不得超出過往年度並無就該項資產確認減值虧損釐定的帳面值（經扣除任何折舊）。撥回的減值虧損計入當年收益表內。

關連人士

在下列情況下，有關人士將視為與訓練局有關連：

(a) 個人及與其關係密切的家庭成員，且該有關人士

- (i) 控制或共同控制訓練局；
- (ii) 可對訓練局施加重大影響力；
- (iii) 為訓練局或其母公司的關鍵管理人員；

或

(b) 有關人士符合下列情況之一之實體：

- (i) 該實體與訓練局為同一集團之成員；
- (ii) 一實體為另一實體之聯營公司或合營企業（或另一實體之母公司、附屬公司或同系附屬公司）；
- (iii) 該實體與訓練局均為相同第三方之合營企業；
- (iv) 一實體為第三方實體之合營企業，且另一實體為該第三方實體之聯營企業；
- (v) 該實體為訓練局或與訓練局有關聯之實體為僱員福利而設立之受僱後福利計劃成員；
- (vi) 該實體為 (a) 所列舉之個人所控制或共同控制；
- (vii) 於 (a)(i) 所列舉之個人對該企業有重大影響或為該實體（或該實體之母公司）的關鍵管理人員。

物業、廠房及設備與折舊

物業、廠房及設備乃按成本減累積折舊及任何減值虧損列帳。一項物業、廠房及設備的成本包括其購買價及令該項資產達至其運作狀況及運送至其預期使用位置的任何直接成本。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of non-financial assets (continued)

An assessment is made at the end of each reporting period as to whether there is an indication that previously recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the recoverable amount is estimated. A previously recognised impairment loss of an asset is reversed only if there has been a change in the estimates used to determine the recoverable amount of that asset, but not to an amount higher than the carrying amount that would have been determined (net of any depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of such an impairment loss is credited to the income statement in the period in which it arises.

Related parties

A party is considered to be related to the Authority if:

(a) the party is a person or a close member of that person's family and that person

- (i) has control or joint control over the Authority;
- (ii) has significant influence over the Authority; or
- (iii) is a member of the key management personnel of the Authority or of a parent of the Authority;

Or

(b) the party is an entity where any of the following conditions applies:

- (i) the entity and the Authority are members of the same group;
- (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
- (iii) the entity and the Authority are joint ventures of the same third party;
- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- (v) the entity is a post-employment benefit plan for the benefit of employees of either the Authority or an entity related to the Authority;
- (vi) the entity is controlled or jointly controlled by a person identified in (a); and
- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

2.4 主要會計政策概要 (續)

物業、廠房及設備與折舊 (續)

物業、廠房及設備項目投入運作後產生的支出，如修理與保養費用等，一般於當年收益表內扣除。在符合確認條件之情況下，大型檢驗之開支於資產之賬面值資本化為重置資產。倘物業、廠房及設備之主要部分須分段重置，則訓練局將該等部分確認為獨立資產，並設定特定之可使用年期及折舊。

折舊乃按各項物業、廠房及設備的估計可使用年期以直線法計算，以撇銷其成本至其餘值。就此而言，主要折舊率如下：

樓宇	超過 25 年
租賃資產改良工程	10%
廠房及機器	10%
固定裝置、裝修及設備	10% - 20%

倘某項物業、廠房及設備各部份的可使用年期並不相同，該項目各部份的成本將按合理基礎分配，而每部份將個別提撥折舊。

餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

物業、廠房及設備項目，包括任何首次確認之重要部分於出售時或預期待日後使用或出售該項目不會產生經濟利益時將終止確認。於資產終止確認之年度在收益表確認之出售或廢棄資產之任何損益，乃按出售所得款項淨額與有關資產賬面值之差額計算。

租賃

當資產擁有權的一切回報及風險實質上仍歸屬出租人的租約，均列作經營租約。倘訓練局為出租人，訓練局依據經營租約租用的資產列作非流動資產，並按租期以直線法將經營租約下的應收租金計入收益表內。倘訓練局為承租人，則會按租期以直線法將經營租約下的應付租金於收益表內扣除。

經營租約下的預付租金最初按成本列帳，其後按租期以直線法確認。

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, plant and equipment and depreciation (continued)

Expenditure incurred after items of property, plant and equipment have been put into operation, such as repairs and maintenance, is normally charged to the income statement in the period in which it is incurred. In situations where the major recognition criteria are satisfied, the expenditure for a major inspection is capitalised in the carrying amount of the asset as a replacement. Where significant parts of property, plant and equipment are required to be replaced at intervals, the Authority recognises such parts as individual assets with specific useful lives and depreciates them accordingly.

Depreciation is calculated on the straight-line basis to write off the cost of each item of property, plant and equipment to its residual value over its estimated useful life. The principal annual rates used for this purpose are as follows:

Buildings	Over 25 years
Leasehold improvements	10%
Plant and machinery	10%
Fixture, fitting and equipment	10% - 20%

Where parts of an item of property, plant and equipment have different useful lives, the cost of that item is allocated on a reasonable basis among the parts and each part is depreciated separately.

Residual values, useful lives and the depreciation method are reviewed, and adjusted if appropriate, at least at each financial year end.

An item of property, plant and equipment including any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on disposal or retirement recognised in the income statement in the year the asset is derecognised is the difference between the net sales proceeds and the carrying amount of the relevant asset.

Leases

Leases where substantially all the rewards and risks of ownership of assets remain with the lessor are accounted for as operating leases. Where the Authority is the lessor, assets leased by the Authority under operating leases are included in non-current assets, and rentals receivable under the operating leases are credited to the income statement on the straight-line basis over the lease terms. Where the Authority is the lessee, rentals payable under the operating leases are charged to the income statement on the straight-line basis over the lease terms.

Prepaid land lease payments under operating leases are initially stated at cost and subsequently recognised on the straight-line basis over the lease terms.

The buildings are erected on lands granted at nil consideration by the Government of the Hong Kong Special Administrative Region.

2.4 主要會計政策概要 (續)

投資及其他金融資產

初步確認及計量

屬於香港會計準則第 39 號範圍內之金融資產獲分類為以公允價值計量且其變動計入收益表的金融資產，貸款及應收款項，可供出售金融資產或被指定為有效對沖工具的衍生工具（如適當）。訓練局在初步確認時釐定金融資產之分類。當初步確認金融資產時，以公允價值計量，並加上直接應佔交易成本，惟以公允價值計量且變動計入收益表的金融資產除外。

所有按常規方式購買及出售之金融資產於交易日確認，而交易日指訓練局承諾購買或出售該資產之日期。按常規方式購買或出售指購買或出售須在一般按市場規則或習慣確定的期間內交付之金融資產。

訓練局的金融資產包括現金及銀行存款，定期存款、應收帳款及其他應收帳款，及上市股本投資。

隨後計量

金融資產的隨後計量取決於其如下分類：

貸款及應收帳款

貸款及應收帳款指在活躍市場並無報價而有固定或可釐定付款金額的非衍生金融資產。該等資產在初步確認後的後續計量以有效利率法扣除任何減值準備按攤銷成本入帳。攤銷成本乃經考慮收購時之任何折價或溢價後計算，包括按有效利率計算之全部費用及交易成本。攤銷的有效利息確認為收益表的其他收入及收益。由貸款及應收款項減值而產生的損失分別確認為收益表的融資成本及其他支出。

可供出售金融投資

可供出售金融投資指上市及非上市股本證券及債務證券之非衍生金融資產。未被分類為以公允價值計量且變動計入收益表的金融資產及交易性金融資產的股權投資即為可供出售金融投資。此類債務證券的持有期限不確定，持有者會根據市場環境變化或者流動性需要時，將其出售。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments and other financial assets

Initial recognition and measurement

Financial assets within the scope of HKAS 39 are classified as financial assets at fair value through the income statement, loans and receivables, and available-for-sale financial investments, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The Authority determines the classification of its financial assets at initial recognition. When financial assets are recognised initially, they are measured at fair value plus transaction costs, except in the case of financial assets record at fair value through the income statement.

All regular way purchases and sales of financial assets are recognised on the trade date, that is, the date that the Authority commits to purchase or sell the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace.

The Authority's financial assets include cash and bank balances, time deposits, accounts and other receivables, and listed equity investments.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such assets are subsequently measured at amortised cost using the effective interest rate method less any allowance for impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and includes fees or costs that are an integral part of the effective interest rate. The effective interest rate amortisation is included in other income and gains in income statement. The loss arising from impairment is recognised in income statement in finance costs for loans and in other expenses for receivables.

Available-for-sale financial investments

Available-for-sale financial investments are non-derivative financial assets in listed and unlisted equity investments and debt securities. Equity investments classified as available-for-sale are those which are neither classified as held for trading nor designated at fair value through the income statement. Debt securities in this category are those which are intended to be held for an indefinite period of time and which may be sold in response to needs for liquidity or in response to changes in market conditions.

2.4 主要會計政策概要 (續)

投資及其他金融資產 (續)

可供出售金融投資 (續)

於初步確認後，可供出售金融投資以公允價值進行後續計量，其未實現收益或虧損作為可供出售金融投資重估儲備的在其他全面收益中確認，直至解除確認投資（累積收益或虧損計入收益表中的其他收入）或直至投資被釐定為出現減值時（累積收益或虧損從可供出售金融投資重估儲備重分類至收益表的其他支出）。持有可供出售金融投資所得利息及股息乃分別呈報為利息收入及股息收入，且並根據下文「收入確認」所載之政策於收益表內確認為其他收入及收益。

取消確認金融資產

在下列情況，金融資產（或金融資產一部分或一組同類金融資產之一部分（視情況而定））將終止確認：

- 由資產收取現金流量的權利已屆滿；
- 訓練局轉讓收取資產現金流量的權利，但根據「債權轉手」安排承擔在無重大延誤下向第三方全數支付已收取的現金流量的責任；
- 及 (a) 訓練局並已轉讓資產的絕大部分風險及回報，或 (b) 訓練局並無轉讓或保留資產的大部分風險及回報，惟已轉讓資產的控制權。

倘訓練局已轉讓其收取資產現金流量的權利或已進入「債權轉手」安排，需評估是否及何種程度上保留該資產的風險及回報。當並無轉讓或保留資產大部分風險及回報，亦無轉讓資產的控制權，則按訓練局持續涉及資產的程度確認資產。在此情況下，訓練局將確認相應的負債。轉移金融資產及相關負債以訓練局保留之與之相關的權利與義務為基礎進行計量。

持續涉及指訓練局就已轉讓資產作出之一項保證，按該項資產之原賬面值及訓練局或須償還之最高代價計算，以較低者為準。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments and other financial assets (continued)

Available-for-sale financial investments (continued)

After initial recognition, available-for-sale financial investments are subsequently measured at fair value, with unrealised gains or losses recognised as other comprehensive income in the available-for-sale investment revaluation reserve until the investment is derecognised, at which time the cumulative gain or loss is recognised in the income statement, or until the investment is determined to be impaired, when the cumulative gain or loss is reclassified from the available-for-sale investment revaluation reserve to the income statement in other expenses. Interest and dividends whilst holding the available-for-sale financial investments are reported as interest income and dividend income, respectively, and are recognised in the income statement as income in accordance with the policies set out for "Revenue recognition" below.

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised where:

- the rights to receive cash flows from the asset have expired;
- the Authority has transferred its rights to receive cash flows from the asset, but has assumed an obligation to pay the received cash flows in full without material delay to a third party under a "pass-through" arrangement;
- and either (a) the Authority has transferred substantially all the risks and rewards of the asset, or (b) the Authority has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Authority has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risk and rewards of ownership of the assets. When it has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Authority's continuing involvement in the asset. In that case, the Authority also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Authority has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Authority could be required to repay.

2.4 主要會計政策概要 (續)

金融資產減值

訓練局會於各報告期末評估是否有任何客觀跡象顯示某項金融資產或一組金融資產出現減值。只有在其初步確認後發生一個或多個事件（發生的「虧損事件」）致使某項金融資產或一組金融資產的預計未來現金流量受影響，並且該影響金額可以可靠預測時，則表明有客觀證據表明該資產發生了減值。客觀跡象包括一名或一群債務人出現重大財政困難，違約或拖欠利息或本金支付，有面臨破產之可能或進行其他財務重組的以及有公開資料表明其預計未來現金流量確已減少且可靠計量，如債務人支付能力或所處經濟環境逐步惡化。

以攤銷成本計值的金融資產

就按已攤銷成本列賬之金融資產而言，訓練局首先會按個別基準就重大金融資產或按組合基準就個別非重大金融資產，個別評估是否存在客觀減值證據。倘訓練局認定按個別基準經評估之金融資產（無論具重要性與否）並無客觀證據顯示存在減值，則該項資產會歸入一組具有相似信貸風險特性之金融資產內，並共同評估該組金融資產是否存在減值。經個別評估減值且其減值虧損已予確認或繼續確認入賬之資產不會納入集體減值評估之內。

倘有客觀證據顯示出現減值虧損，則減值金額按該資產賬面值與估計未來現金流量（不包括未來出現之信貸虧損）現值之差額計量。估計未來現金流量之現值以金融資產之原始實際利率（即首次確認時計算之實際利率）貼現。倘貸款按浮動利率計息，則計量任何減值虧損之貼現率為現有實際利率。

資產賬面值直接或通過使用備抵賬間接沖減，而虧損金額在收益表中確認。利息收入按經減少之賬面值持續累計，且採用計量減值虧損時用以貼現未來現金流量之利率累計。貸款及應收賬款連同任何相關撥備於日後無法收回時撇銷。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets

The Authority assesses at the end of each reporting period whether there is any objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the Authority of financial assets that can be reliably estimated. Evidence of impairment may include indications that a debtor or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation and observable data indicating that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

Financial assets carried at amortised cost

For financial assets carried at amortised cost, the Authority first assesses individually whether objective evidence of impairment exists for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the Authority determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognised are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate (i.e., the effective interest rate computed at initial recognition). If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the income statement. Interest income continues to be accrued on the reduced carrying amount and is accrued using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. Loans and receivables together with any associated allowance are written off when there is no realistic prospect of future recovery.

2.4 主要會計政策概要 (續)

金融資產減值 (續)

以攤銷成本計值的金融資產 (續)

倘在以後期間，估計減值虧損之金額增加或減少，且有關增減乃因減值確認後發生之事項而產生，則先前確認之減值虧損可通過調整備抵賬而增減。倘未來撇銷於其後收回，則收回數額將計入收益表的開支。

可供出售金融投資

對於可供出售金融投資，訓練局會於各報告期末評估是否有任何客觀跡象表明某項投資或一組投資發生減值。

倘一項可供出售資產出現減值，其成本值（扣除任何主要付款及攤銷）與其現行公允值之差額，在扣減以往在收益表中確認之任何減值虧損後會由其他全面收益剔除，並於收益表中確認。

當獲分類為可供出售股本投資之公允值出現大幅下降或長期跌至低於其成本時，則表明其出現客觀減值證據。「大幅」或「長期」之定義須經判斷而釐定。「大幅」相對於其初始成本價而言，而「長期」相對於該資產之公允價值低於其初始成本價的期限而言。倘出現資產減值的跡象時，可供出售金融資產的初始取得成本與當前公允價值的差額，並扣除原已計入收益表的減值損失後的餘額作為累計虧損應從其他綜合收入中撥至收益表。獲分類為可供出售股本工具之減值虧損不得透過收益表撥回，發生資產減值後之公允價值增加，直接計入其他全面收益。

金融工具的公允價值

在市場活躍交易之金融工具之公允價值參照市場報價或交易商報價（好倉買入價及淡倉賣出價）釐定，當中不扣除任何交易成本。就金融工具而言，倘市場交投淡靜，公允值乃採用適用之估值技巧釐定。該等技巧包括利用近期公平市場交易、參考其他大致相同工具之現行市價、現金流貼現分析及期權定價模式或其他估值模式。

金融負債

訓練局的金融負債包括應付帳款及其他應付帳款。金融負債乃訓練局成為該工具合約條文之其中一方時確認。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets (continued)

Financial assets carried at amortised cost (continued)

If, in a subsequent period, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered, the recovery is credited to expenditure in the income statement.

Available-for-sale financial investments

For available-for-sale financial investments, the Authority assesses at the end of each reporting period whether there is objective evidence that an investment or a group of investments is impaired.

If an available-for-sale asset is impaired, an amount comprising the difference between its cost (net of any principal payment and amortisation) and its current fair value, less any impairment loss previously recognised in the income statement, is removed from other comprehensive income and recognised in the income statement.

In the case of equity investments classified as available for sale, objective evidence would include a significant or prolonged decline in the fair value of an investment below its cost. The determination of what is "significant" or "prolonged" requires judgement. "Significant" is evaluated against the original cost of the investment and "prolonged" against the period in which the fair value has been below its original cost. Where there is evidence of impairment, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that investment previously recognised in the income statement – is removed from other comprehensive income and recognised in the income statement. Impairment losses on equity instruments classified as available for sale are not reversed through the income statement. Increases in their fair value after impairment are recognised directly in other comprehensive income.

Fair value of financial instruments

The fair value of investments that are traded in active markets is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs. For financial instruments where there is no active market, the fair value is determined using appropriate valuation techniques. Such techniques include using recent arm's length market transactions; reference to the current market value of another instrument which is substantially the same; a discounted cash flow analysis; and option pricing models.

Financial liabilities

The Authority's financial liabilities include accounts and other payables. Financial liabilities are recognised when the Authority becomes a party to the contractual provisions of the instrument.

2.4 主要會計政策概要 (續)

金融負債 (續)

金融負債以公允價值初步確認，扣除產生的交易成本及隨後計量以有效利率法計算攤銷成本。當合同的責任被解除、取消或屆滿時，金融負債被終止確認。

金融工具的抵銷

金融資產和金融負債可抵銷並按淨值列報於財務狀況表中，及僅倘目前有強制執行的法律權力要求抵銷已確認的金額且有按照淨額結餘的意圖，或變現資產和結餘負債的行為同時發生。

現金及現金等值項目

就現金流量表而言，現金及現金等值項目包括手持現金及活期存款，即可隨時兌換已知金額的現金，毋須承受重大的價值變動風險，並由購入日期起計三個月內到期。

就財務狀況表而言，現金及現金等值項目包括手持現金及銀行存款，包括用途不受限制的定期存款。

政府補助金

當有合理把握可獲得政府補助金及已達成所有附帶條件後，政府補助金將按公允值予以確認。倘補助金涉及費用項目，則期內補助金須有系統地與擬補助的成本相配並確認為收入。

收入確認

收入乃於經濟利益有可能流入訓練局及能可靠計量時，依據以下基準確認：

- (a) 訓練徵款收入，按海關每月提供的香港出口成衣（包括鞋類）製品的離岸價值固定百分比計算；
- (b) 股息收入，於收取付款的權利獲確立後予以確認；
- (c) 利息收入，以應計方式按金融工具的估計年期用實際利率將預計未來現金收入折扣計算金融資產的帳面淨值；

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial liabilities (continued)

Financial liabilities are initially recognised at fair value, net of transaction costs incurred and subsequently measured at amortised cost using the effective interest method. Financial liabilities are derecognised when the obligation specified in the contract is discharged or cancelled, or expires.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if, and only if, there is currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and demand deposits that are readily convertible into known amounts of cash, are subject to an insignificant risk of changes in value, and have a short maturity of generally within three months when acquired.

For the purpose of the statement of financial position, cash and cash equivalents comprise cash on hand and at banks, including term deposits, which are not restricted as to use.

Government grants

Government grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the costs which it is intended to compensate, are expensed.

Revenue recognition

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

- (a) training levy income, based on a fixed percentage on the F.O.B. value of clothing (including footwear) items exported from Hong Kong on a monthly basis advised from the Customs and Excise Department;
- (b) dividend income, when the rights to receive payment have been established;
- (c) interest income, on an accrual basis using the effective interest method by applying the rate that discounts the estimated future cash receipts over the expected life of the financial instrument to the net carrying amount of the financial assets;

2.4 主要會計政策概要 (續)

收入確認 (續)

(d) 培訓課程及工業項目收入，按時間比例於其相關課程及項目期間予以確認。及

(e) 政府補助金，與擬補助的成本相配。

僱員福利

有薪假期結轉

訓練局依據與其僱員訂立的僱傭合約，按曆年向其僱員提供有薪年假。在若干情況下，各僱員於結算日尚未享用之假期准予結轉至下個年度使用。於結算日，按僱員於年內所得有薪假期之預計未來成本已當作一項應計費用並予以結轉。

退休金計劃供款

訓練局依據強制性公積金計劃條例，為合資格僱員實施一項定額供款強制性公積金退休福利計劃（「強積金計劃」）。供款按僱員基本薪酬某一個百分比作出，並按照強積金計劃的規定，於應付時計入收益表內。強積金計劃的資產與訓練局的資產分開持有，並由獨立基金管理。訓練局向強積金計劃作出的僱主供款，於供款時全數歸僱員所有。

3. 政府補助金

政府補助金用於執行改善製衣業的企業社會責任的項目。收到政府補助金，但相關支出未使用時，此補助金列為遞延收入，並於財務狀況表中呈列。該等補助金並無不符合之條件或應變事項。

4. 所得稅

依據稅務條例第 88 條，訓練局可獲豁免繳納條例中所有稅項。故此，本財務報表無須作出任何香港利得稅及遞延稅項撥備。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

(d) training course and industrial project income, on a time proportion basis over the period of the respective course and project; and

(e) Government grants, on a matching basis to the costs that it is intended to compensate.

Employee benefits

Paid leave carried forward

The Authority provides paid annual leave to its employees under their employment contracts on a calendar year basis. Under certain circumstances, such leave which remains untaken as at the end of the reporting period is permitted to be carried forward and utilised by the respective employees in the following year. An accrual is made at the end of each reporting period for the expected future cost of such paid leave earned during the year by the employees and carried forward.

Pension scheme contributions

The Authority operates a defined contribution Mandatory Provident Fund retirement benefit scheme (the "MPF Scheme") under the Mandatory Provident Fund Schemes Ordinance for those employees who are eligible to participate in the MPF Scheme. Contributions are made based on a percentage of the employees' basic salaries and are charged to the income statement as they become payable in accordance with the rules of the MPF Scheme. The assets of the MPF Scheme are held separately from those of the Authority in an independently administered fund. The Authority's employer contributions vest fully with the employees when contributed into the MPF Scheme.

3. GOVERNMENT GRANTS

Government grants have been received for organising projects to improve corporate social responsibility among clothing industry. Government grants received for which related expenditure has not yet been undertaken are included in deferred income in the statement of financial position. There are no unfulfilled conditions or contingencies relating to these grants.

4. INCOME TAX

The Authority has been exempted under Section 88 of the Inland Revenue Ordinance from all taxes under the Ordinance. As a result, no provision for Hong Kong profits tax or deferred taxation is required in these financial statements.

5. 物業、廠房及設備
PROPERTY, PLANT AND EQUIPMENT

		樓宇 Buildings	租賃資產 Leasehold improvements	廠房及 機器 Plant and machinery	固定裝置、 裝修及設備 Fixture, fitting and equipment	合計 Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
2012年12月31日	31 December 2012					
於2012年1月1日：	At 1 January 2012:					
成本	Cost	19,413,409	8,120,574	221,169	5,108,722	32,863,874
累積折舊	Accumulated depreciation	(19,413,409)	(1,885,438)	(107,193)	(2,938,067)	(24,344,107)
帳面淨值	Net carrying amount	-	6,235,136	113,976	2,170,655	8,519,767
於2012年1月1日， 扣除累積折舊	At 1 January 2012, net of accumulated depreciation	-	6,235,136	113,976	2,170,655	8,519,767
添置	Additions	-	-	-	258,563	258,563
出售	Disposals	-	-	-	(7,232)	(7,232)
年內折舊撥備	Depreciation provided during the year	-	(812,057)	(22,117)	(621,100)	(1,455,274)
於2012年12月31日， 扣除累積折舊	At 31 December 2012, net of accumulated depreciation	-	5,423,079	91,859	1,800,886	7,315,824
於2012年12月31日：	At 31 December 2012:					
成本	Cost	19,413,409	8,120,574	221,169	5,311,342	33,066,494
累積折舊	Accumulated depreciation	(19,413,409)	(2,697,495)	(129,310)	(3,510,456)	(25,750,670)
帳面淨值	Net carrying amount	-	5,423,079	91,859	1,800,886	7,315,824

5. 物業、廠房及設備 (續)
PROPERTY, PLANT AND EQUIPMENT (continued)

		樓宇 Buildings	租賃資產 Leasehold improvements	廠房及 機器 Plant and machinery	固定裝置、 裝修及設備 Fixture, fitting and equipment	合計 Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
2011年12月31日	31 December 2011					
於2011年1月1日：	At 1 January 2011:					
成本	Cost	19,413,409	8,120,574	221,169	5,310,790	33,065,942
累積折舊	Accumulated depreciation	(19,413,409)	(1,073,381)	(85,076)	(2,354,523)	(22,926,389)
帳面淨值	Net carrying amount	-	7,047,193	136,093	2,956,267	10,139,553
於2011年1月1日， 扣除累積折舊	At 1 January 2011, net of accumulated depreciation	-	7,047,193	136,093	2,956,267	10,139,553
添置	Additions	-	-	-	392,787	392,787
出售	Disposals	-	-	-	(256,223)	(256,223)
年內折舊撥備	Depreciation provided during the year	-	(812,057)	(22,117)	(922,176)	(1,756,350)
於2011年12月31日， 扣除累積折舊	At 31 December 2011, net of accumulated depreciation	-	6,235,136	113,976	2,70,655	8,519,767
於2011年12月31日：	At 31 December 2011:					
成本	Cost	19,413,409	8,120,574	221,169	5,108,722	32,863,874
累積折舊	Accumulated depreciation	(19,413,409)	(1,885,438)	(107,193)	(2,938,067)	(24,344,107)
帳面淨值	Net carrying amount	-	6,235,136	113,976	2,170,655	8,519,767

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

The buildings are erected on lands granted at nil consideration by the Government of the Hong Kong Special Administrative Region.

6. 可供出售投資 AVAILABLE-FOR-SALE INVESTMENTS

		2012 港元 HK\$	2011 港元 HK\$
香港上市股本投資，按公允值計：	Listed equity investments, at fair value: Hong Kong	119,753,900	92,927,000

年內，訓練局直接於其他全面收益中確認的可供出售股本投資毛利總額為 25,406,460 港元 (2011 年：虧損總額為 23,994,000 港元)。

During the year, the gross gain of the Authority's available-for-sale investments recognised in other comprehensive income amounted to HK\$25,406,460 (2011: loss of HK\$23,994,000).

上述投資包括被指定為可供出售金融資產及無固定到期日或票息的股本證券投資。

The above investments consist of investments in equity securities which were designated as available-for-sale financial assets and have no fixed maturity date or coupon rate.

上市股本投資的公允值乃按市場報價計算。

The fair values of listed equity investments are based on quoted market prices.

訓練局呈列的股本證券投資的市場價值，在此財務報表審批當日，總計為 122,241,900 港元。

The market values of the Authority's listed equity investments as at the date of approval of these financial statements were approximately HK\$122,241,900 in aggregate.

7. 應收帳款 ACCOUNTS RECEIVABLE

		2012 港元 HK\$	2011 港元 HK\$
應收帳款	Accounts receivables	2,731,999	2,294,227

訓練局與客戶的交易條款以信貸為主。信貸期一般為 30 日，每個客戶有最高信貸額。訓練局嚴格控制未償還應收帳款，會計部負責減低信貸風險，高級管理人員會定期審閱逾期結餘。基於上述情況，與及訓練局應收帳款牽涉大量不同性質的客戶，故不存在過分集中的信貸風險。訓練局概未就有關應收帳款結餘持有任何抵押品或其他信貸增級。應收帳款為不計息。

The Authority's trading terms with its customers are mainly on credit. The credit period is generally around 30 days. Each customer has a maximum credit limit. The Authority seeks to maintain strict control over its outstanding receivables and has an accounting department to minimise credit risk. Overdue balances are reviewed regularly by senior management. In view of the aforementioned and the fact that the Authority's accounts receivable relate to a large number of diversified customers, there is no significant concentration of credit risk. The Authority does not hold any collateral or other credit enhancements over its accounts receivable balances. Accounts receivable are non-interest-bearing.

7. 應收帳款 (續)
ACCOUNTS RECEIVABLE (continued)

應收帳款減值撥備變動如下：

The movements in provision for impairment of accounts receivable are as follows:

		2012 港元 HK\$	2011 港元 HK\$
於 1 月 1 日	At 1 January	-	30,789
不可收集撇銷款項	Amount written off as uncollectible	-	(30,789)
於 12 月 31 日	At 31 December	-	-

2011 年 12 月 31 日，包括以上所載應收帳款減值撥備為個別減值的應收帳款撥備為 30,789 港元，減值撥備前帳面值為 30,789 港元。個別減值的應收帳款乃由於客戶欠款而未能按預期可自客戶收回的款項。

As at 31 December 2011, included in the above provision for impairment of accounts receivable was a provision for individually impaired accounts receivable of HK\$30,789 with a carrying amount before provision of HK\$30,789. The individually impaired accounts receivable related to customers that were in default were not expected to be recovered.

被認為並無出現減值的應收帳款的帳齡分析如下：

An aged analysis of the accounts receivable that are not considered to be impaired is as follows:

		2012 港元 HK\$	2011 港元 HK\$
並無逾期或減值及逾期少於 1 個月	Neither past due nor impaired and less than 1 month past due	2,012,332	1,747,072
逾期 1 至 3 個月	1 to 3 months past due	505,677	333,165
逾期 3 個月以上	Over 3 months past due	213,990	213,990
		2,731,999	2,294,227

並無逾期或減值的應收款項乃關於多名不同的客戶，該等客戶近期並無欠款記錄。

Receivables that were neither past due nor impaired relate to a number of diversified customers for whom there was no recent history of default.

已逾期但並無減值的應收款項乃關於數名過往與訓練局有良好交易記錄的獨立客戶。根據過往經驗，訓練局委員認為無須就此等結餘計提減值撥備，理由是信貸質素並無重大變動，而該等結餘仍被視為可全數收回。

Receivables that were past due but not impaired related to a number of independent customers that have a good track record with the Authority. Based on past experience, the members of the Authority are of the opinion that no provision for impairment 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.

8. 預付款項，按金及其他應收帳款
PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

		2012 港元 HK\$	2011 港元 HK\$
預付款項	Prepayments	295,838	47,449
按金及其他應收帳款	Deposits and other receivables	369,889	1,032,227
		665,727	1,079,676

上述資產並無逾期或減值。金融資產包括上述相關應收帳款的結餘，而近期並無欠款記錄。

None of the above assets is either past due or impaired. The financial assets included in the above balances relate to receivables for which there was no recent history of default.

9. 現金及現金等值項目
CASH AND CASH EQUIVALENTS

		2012 港元 HK\$	2011 港元 HK\$
現金及銀行結餘	Cash and bank balances	8,263,066	9,274,343
定期存款	Time deposits	1,709,423	1,703,962
現金及現金等值項目	Cash and cash equivalents	9,972,489	10,978,305

銀行存款以每日銀行存款利率計算，賺取浮動利率利息收入。基於訓練局的現金需求，而訂立由一天至三個月不等的短期定期存款，並以定期存款利率計算，賺取利息收入。銀行結餘存於信用良好銀行而近期並無欠款記錄。

Cash at bank earns interest at floating rates based on daily bank deposits rates. Short term time deposits are made for varying periods of between one day and three months depending on the immediate cash requirements of the Authority, and earn interest at the respective short term time deposit rates. The bank balances are deposited with creditworthy banks with no recent history of default.

10. 應付帳款
ACCOUNTS PAYABLE

應付帳款為不計息，且一般須於 30 日內清付。

The accounts payable are non-interest-bearing and are normally settled on 30-day terms.

11. 其他應付帳款及應計費用
OTHER PAYABLES AND ACCRUALS

		2012 港元 HK\$	2011 港元 HK\$
遞延收入	Deferred income	2,169,759	1,180,539
其他應付帳款	Other payables	643,735	315,459
應計費用	Accruals	1,735,019	2,347,972
		4,548,513	3,843,970

其他應付帳款為不計息，並通常在三個月內清付。

Other payables are non-interest-bearing and have an average term of three months.

12. 普通儲備
GENERAL RESERVE

按照工業訓練（製衣業）條例第 17 條，訓練局所有並非即時需用的資金 (i) 可作定期存款存於由香港特別行政區政府委任的財政司（“財政司”）為此目的就一般或任何特殊情況而提名的銀行或儲蓄銀行；或 (ii) 經財政司事先批准，可投資在訓練局認為適合的各項投資。

In accordance with the Industrial Training (Clothing Industry) Ordinance Section 17, all funds of the Authority that are not immediately required may be (i) deposited on fixed deposit in any bank or savings bank nominated by the Financial Secretary of the Government of the Hong Kong Special Administrative Region ("Financial Secretary") either generally or, in any particular case, for that purpose; or (ii) subject to the prior approval of the Financial Secretary invested in such investments as the Authority thinks fit.

13. 現金流量表附注
NOTE TO THE STATEMENT OF CASH FLOWS

主要非現金交易

於本年度內，訓練局已收其一可供出售股本投資之股息，該股息以香港上市股本投資之普通股形式授予訓練局，按公允值計，相等於 1,420,440 港元。

Major non-cash transaction

During the current year, the Company received dividend from one of its available-for-sale investments in the form of ordinary shares of a Hong Kong listed equity investment with fair value at date of grant of HK\$1,420,440.

14. 承擔 COMMITMENTS

訓練局於報告期末之資本承擔如下：

The Company had the following capital commitments at the end of the reporting period:

		2012 港元 HK\$	2011 港元 HK\$
已訂約但尚未撥備： 物業、廠房及設備	Contracted, but not provided for: Property, plant and equipment	305,231	-

15. 關連人士交易 RELATED PARTY TRANSACTIONS

訓練局主要管理人員之報酬：

Compensation of key management personnel of the Authority:

		2012 港元 HK\$	2011 港元 HK\$
短期僱員福利	Short term employee benefits	1,729,000	1,680,000
受僱後福利	Post-employment benefits	728,750	12,000
支付予主要管理人員之報酬總額	Total compensation paid to key management personnel	2,457,750	1,692,000

財務報表附註
NOTES TO FINANCIAL STATEMENTS

16. 金融工具類別
FINANCIAL INSTRUMENTS BY CATEGORY

於報告期間完結時，每一類別金融工具的帳面值如下：

The carrying amounts of each of the categories of financial instruments as at the end of the reporting period are as follows:

2012 金融資產	2012 Financial assets	貸款及 應收帳款 Loans and receivables 港元 HK\$	可供出售 金融資產 Available- for-sale financial assets 港元 HK\$	合計 Total 港元 HK\$
可供出售投資	Available-for-sale investments	-	119,753,000	119,753,000
應收帳款	Accounts receivable	2,731,999	-	2,731,999
金融資產包括預付款項、按金及其他應收帳款（附註8）	Financial assets included in prepayments, deposits and other receivables (note 8)	369,889	-	369,889
現金及現金等值項目	Cash and cash equivalents	9,972,489	-	9,972,489
		13,074,337	119,753,000	132,827,377
金融負債				金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable			290,470
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals			2,175,573
				2,466,043

16. 金融工具類別 (續)

FINANCIAL INSTRUMENTS BY CATEGORY (continued)

於報告期間完結時，每一類別金融工具的帳面值如下：(續)

The carrying amounts of each of the categories of financial instruments as at the end of the reporting period are as follows: (continued)

2011 金融資產	2011 Financial assets	貸款及 應收帳款 Loans and receivables 港元 HK\$	可供出售 金融資產 Available- for-sale financial assets 港元 HK\$	合計 Total 港元 HK\$
可供出售投資	Available-for-sale investments	-	92,927,000	92,927,000
應收帳款	Accounts receivable	2,294,227	-	2,294,227
金融資產包括預付款項、按金及其他應收帳款 (附註 8)	Financial assets included in prepayments, deposits and other receivables (note 8)	1,032,227	-	1,032,227
現金及現金等值項目	Cash and cash equivalents	10,978,305	-	10,978,305
		14,304,759	92,927,000	107,231,759
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable			122,845
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals			2,425,062
				2,547,907

17. 公允價值等級架構
FAIR VALUE HIERARCHY

訓練局採用以下等級架構以釐定及披露金融工具的公允價值：

第一層：根據相同資產或負債於活躍市場的報價（未調整）來計量之公允價值

第二層：根據估值技術對列賬公允價值有重大影響的各項輸入參數（可直接或間接觀察者）來計量之公允價值

第三層：根據估值技術對列賬公允價值有重大影響的各項輸入參數並非基於可觀察的市場數據（不可觀察輸入參數）來計量之公允價值

The Authority uses the following hierarchy for determining and disclosing the fair values of financial instruments:

Level 1: fair values measured based on quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: fair values measured based on valuation techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly

Level 3: fair values measured based on valuation techniques for which all inputs which have a significant effect on the recorded fair value are not based on observable market data (unobservable inputs)

資產按公允價值計量：

Assets measured at fair value:

		第 1 層及合計 Level 1 and total 港元 HK\$
於 2012 年 12 月 31 日	As at 31 December 2012	
可供出售投資	Available-for-sale investments	
上市股權工具（附註 6）	– listed equity instruments (note 6)	119,753,000
於 2011 年 12 月 31 日	As at 31 December 2011	
可供出售投資	Available-for-sale investments	92,927,000
上市股權工具（附註 6）	– listed equity instruments (note 6)	

於 2012 年 12 月 31 日完結年度內，公允價值等級架構第 1 層及第 2 層之間並無任何轉讓，以及沒有轉入或轉出第 3 層。

During the year ended 31 December 2012, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3.

18. 財務風險管理的目的及政策 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

訓練局的金融工具以現金及銀行結餘、定期存款及可供出售股本投資為主。持有該等金融工具旨在為訓練局的經營籌措資金。訓練局亦有各種於經營過程中直接產生的其他金融資產及負債，例如應收帳款及應付帳款等。

年內，按訓練局的政策並無任何金融工具的交易。

訓練局的金融工具所涉及的主要風險為市場風險、信貸風險及流動資金風險。委員審議並同意定出上述各項風險的管理政策，其概要如下。

市場風險

訓練局承受的市場價格變動風險，主要指訓練局的可供出售股本投資附隨的浮動市場價格風險。訓練局的可供出售股本投資是香港交易所上市的股份，並列報報告期間完結時的市場價格。訓練局委員以維持一套不同風險的投資組合作管理。

香港交易所市場股份指數，列報最接近報告期間完結時的最後交易收市指數，以及年內最高指數及最低指數分別是：

	2012 年 12 月 31 日 31 December 2012	高 / 低 2012 High/low 2012	2011 年 12 月 31 日 31 December 2011	高 / 低 2011 High/low 2011
香港 – 恆生指數 Hong Kong – Hang Seng Index	22,657	18,056/22,660	18,434	24,420/16,250

The Authority's principal financial instruments comprise cash and bank balances, time deposits and available-for-sale investments. The main purpose of these financial instruments is to raise finance for the Authority's operations. The Authority has various other financial assets and liabilities such as accounts receivable and accounts payable, which arise directly from its operations.

It is, and has been, throughout the year under review, the Authority's policy that no trading in financial instruments shall be undertaken.

The main risks arising from the Authority's financial instruments are market risk, credit risk and liquidity risk. The board reviews and agrees policies for managing each of these risks and they are summarised below.

Market risk

The Authority's exposure to the risk of changes in market prices relates primarily to the Authority's available-for-sale investments with floating market prices. The Authority's available-for-sale investments are listed on the Hong Kong stock exchange and are valued at quoted market prices at the end of the reporting period. The members of the Authority manage this exposure by maintaining a portfolio of investments with different risks.

The market equity indices for the Hong Kong stock exchange, at the close of business of the nearest trading day in the year to the end of the reporting period, and their respective highest and lowest points during the year were as follows:

18. 財務風險管理的目的及政策 (續)
FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

市場風險 (續)

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其賬面值為基準，股本投資於報告期間結算日之公允值每變動1%時，相關項目之敏感程度。這分析目的是影響可供出售投資是來自可供出售投資的重估儲備及未計算減值等因素，收益表可能因而受影響。

Market risk (continued)

The following table demonstrates the sensitivity to every 1% change in the fair values of the equity investments, with all other variables held constant and before any impact on tax, based on their carrying amounts at the end of the reporting period. For the purpose of this analysis, for the available-for-sale investments, the impact is deemed to be on the available-for-sale investment revaluation reserve and no account is given for factors such as impairment which might impact on the income statement.

		增加 / (減少) 帳面值 Increase/ (decrease) in carrying amount %	增加 / (減少) 股本 Increase/ (decrease) in equity 港元 HK\$
2012	2012		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,197,539
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(1,197,539)
2011	2011		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	929,270
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(929,270)

18. 財務風險管理的目的及政策 (續)

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

信貸風險

訓練局只與熟悉及信譽良好的第三者進行交易。按照訓練局的政策，所有擬按信貸條款進行交易的客戶均須預付按金，惟某些客戶與訓練局簽署了策略聯盟協議，共同開發正在進行的項目除外。此外，訓練局會持續監察應收帳款的結餘情況，而訓練局壞帳風險並不重大。

訓練局其他金融資產（包括現金及現金等值項目、可供出售金融投資）信貸風險來自交易對手違約、最高風險以該等金融工具帳面淨值為限。

由於訓練局只向熟悉及信譽良好的第三者提供服務，故無須抵押。訓練局並無過份集中的信貸風險。

流動資金風險

訓練局的目標是通過投資和處置可供出售投資，以維持資金延續性與靈活性之間的平衡

於報告期間完結時，訓練局金融負債到期情況，根據合約未貼現付款，情況如下：

Credit risk

The Authority trades only with recognised and creditworthy third parties. It is the Authority's policy that all customers who wish to trade on credit terms are required to pay deposit in advance except for certain customers who have signed strategic alliance agreements to jointly develop ongoing projects with the Authority. In addition, receivable balances are monitored on an ongoing basis and the Authority's exposure to bad debts is not significant.

The credit risk of the Authority's other financial assets, which comprise cash and cash equivalents and available-for-sale investments, arises from default of the counterparty, with a maximum exposure equal to the carrying amounts of these instruments.

Since the Authority provides services only to recognised and creditworthy third parties, there is no requirements for collateral. There are no significant concentrations of credit risk within the Authority.

Liquidity risk

The Authority's objective is to maintain a balance between continuity of funding and flexibility through investment and disposal of available-for-sale investments.

The maturity profile of the Authority's financial liabilities as at the end of reporting period, based on contractual undiscounted payments, is as follows:

18. 財務風險管理的目的及政策 (續)
FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

流動資金風險 (續)

Liquidity risk (continued)

		於要求時或少於 1 年 On demand or less than one year	
		2012 港元 HK\$	2011 港元 HK\$
應付帳款	Accounts payable	290,470	122,845
金融負債包括其他應付帳款及 應計費用	Financial liabilities included in other payables and accruals	2,175,573	2,425,062
		2,466,043	2,547,907

資本管理

訓練局資本管理的主要目標為保障訓練局持續營運的能力，以及保持穩健的資本比率，來支持其業務。

訓練局管理其資本架構，根據經濟環境之變更及有關資產之風險特質作出調整。要維持或調整資本架構，訓練局需依據工業訓練（製衣業）條例作調整及管理其資金及財產。訓練局並不受任何外來之資本要求影響。截至 2012 年 12 月 31 日及 2011 年 12 月 31 日止年度，目標、政策或程序並無變更。

Capital management

The primary objective of the Authority's capital management is to safeguard the Authority's ability to continue as a going concern and to maintain healthy capital ratios in order to support its business.

The Authority manages its capital structure and makes adjustments to it, in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Authority may adjust and manage all the funds and property of the Authority in accordance with the Industrial Training (Clothing Industry) Ordinance. The Authority is not subject to any externally imposed capital requirements. No changes were made in the objectives, policies or processes during the years ended 31 December 2012 and 31 December 2011.

19. 財務報表的審批
APPROVAL OF THE FINANCIAL STATEMENTS

訓練局各委員已於 2013 年 4 月 22 日審批本財務報表及認可刊發。

The financial statements were approved and authorised for issue by the members of the Authority on 22 April 2013.



製衣業訓練局

CLOTHING INDUSTRY TRAINING AUTHORITY

<http://www.cita.org.hk>