

# CELEBRATING MILESTONES BUILDING FUTURE

共慶成就 創建未來



職業訓練局  
**VOCATIONAL TRAINING COUNCIL**  
ANNUAL REPORT 年報 2012/2013

# KEY MILESTONES OF THE VTC

## VTC 發展歷程

### **Our First 10 Years**

A new statutory body to encompass technical training  
for diverse trades and industries

新成立的法定機構 為各行各業提供專業教育培訓



### **1982**

The VTC was initiated under the Vocational Training Council Ordinance as a statutory body to provide a comprehensive system of vocational education and training (VET) in Hong Kong to enhance the quality of the city's workforce and advance the growth of industry and commerce.

職業訓練局(VTC)是根據職業訓練局條例成立的法定組織，專為香港提供完善的專業教育培訓體制，提升本地人力質素，帶動工商業增長。

### **1984**

The first Training Centre Complex in Kowloon Bay housing five industrial training centres opened to provide craft and operative courses.

首個訓練中心綜合大樓於九龍灣啟用，內設五所工業訓練中心，提供各類技工及操作工訓練課程。

### **1986**

Two new technical institutes in Sha Tin and Tuen Mun were established, which, together with the five institutes taken over from the Government, marked a great leap in the expansion of technical education at technician and craft level.

VTC除接掌政府的五所工業學院外，還增辦沙田及屯門工業學院，迅速拓展工業教育，提供更多技術員及技工的學額，標誌着專業教育的新一章。

### **1991**

The VTC further extended its vocational training to students with disabilities with the inauguration of the Skills Centre in Tuen Mun.

VTC於屯門開設專為培訓殘疾學員的技能中心。

## **Our Second 10 Years**

Birth of IVE extending vocational education to sub-degree level

香港專業教育學院成立 將專業教育培訓拓展至副學位程度



### **1993**

The VTC set up technical colleges in Tsing Yi and Chai Wan, to take on Higher Diploma courses transferred from the former Polytechnics, marking a new chapter that expanded the provision of learning opportunities at sub-degree level.

VTC於青衣及柴灣成立科技學院，接辦由兩所理工學院移交的高級文憑課程，將專業教育培訓延伸至副學位程度，向高階學歷邁進。

### **1996**

The first cohort of Higher Diploma students graduated.

首屆高級文憑課程學生畢業。

### **1997**

The Hong Kong team led by the VTC participated in the WorldSkills Competition for the first time, to benchmark the local skill standards in the international arena.

由VTC率領的香港代表團，首次參加世界技能大賽，與世界各地健兒一較高下，提升技術水平。

### **1999**

The Hong Kong Institute of Vocational Education (IVE) was established by merging the two former Technical Colleges and seven former Technical Institutes under the VTC, heralding a new era of vocational education for young people.

VTC將轄下兩所科技學院及七所工業學院合併，成立香港專業教育學院(IVE)，引領專業教育進入新紀元，培育新一代專才。

### **2000**

The Chinese Cuisine Training Institute (CCTI), one of the Government's Capital Millennium Projects, was opened to offer formal systematic training in Chinese culinary arts.

中華廚藝學院(CCTI)正式成立，是香港特區政府慶祝千禧年來臨而策劃的重點發展項目之一，學院提供有系統的中菜烹飪訓練。

## ***Our Third 10 Years***

A full-fledged vocational education and training provider  
offering top-up degree programmes

全面的專業教育培訓機構 提供銜接學士學位課程



### **2003**

The School for Higher and Professional Education (SHAPE) was established to offer top-up degree programmes, providing aspiring VTC Higher Diploma graduates with a clear path to enhance their qualifications.

The Institute of Professional Education and Knowledge (PEAK) was founded to offer a wide range of corporate and professional training for in-service workers up to degree level and beyond.

成立才晉高等教育學院(SHAPE)提供銜接學士學位課程，為VTC高級文憑課程畢業生提供清晰的升學途徑，獲取更高學歷。

高峰進修學院(PEAK)成立，提供企業培訓，並為在職人士開辦達至學士學位或以上程度的專業進修課程。

### **2004**

The Youth College was first established to provide a valued alternative study pathway for Secondary 3 school leavers and non-engaged youths.

青年學院成立，為中三離校生及待業待學青年提供具價值的升學選擇。

### **2006**

The VTC successfully went through an institutional review and programme area accreditation conducted by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications, becoming the first vocational training organisation to obtain such recognition.

VTC成功通過香港學術及職業資歷評審局的院校評審及學科範圍評審，成為全港首家獲此資格的專業培訓機構。

### **2007**

The Hong Kong Design Institute (HKDI), a centre of excellence in design education, admitted its first cohort of students.

香港知專設計學院(HKDI)成立並招收首批學生，旨在成為卓越的設計院校。

### **2008**

The Integrated Vocational Development Centre (IVDC) was founded to offer a wide variety of retraining and skill-development programmes to people with diverse backgrounds.

匯繼專業發展中心(IVDC)成立，為不同人士提供多元化的再培訓及技能提升課程。

## *Into our Fourth 10 Years*

Advance towards seamless progression pathways with  
the debut of in-house degree programmes

首辦學位課程 締造靈活貫通的升學康莊路



### **2009**

In collaboration with the UK's University of Warwick, the WMG School for Professional Development was set up to offer master degree programmes.

與英國華威大學合作成立華威大學專業發展學院，開辦碩士學位課程。

### **2011**

T Hotel, Hong Kong's first-ever training hotel operated by students, was launched to provide students with real-life experience in hotel services.

全香港首家由學生負責營運的訓練酒店T酒店啟用，學員能從實踐中學習。

### **2012**

The Technological and Higher Education Institute of Hong Kong (THEi) was founded to provide the VTC's own vocationally-oriented degree programmes, extending the VET value chain from craft and operative level to technologist at degree level.

VTC成立香港高等科技教育學院(THEi)，首辦以專業為本的學士學位課程，進一步延伸專業教育的升學階梯，使其更臻完備，由初階的技工、操作員級拾級而上至學士學位。

Government funding was secured for the development of the International Culinary Institute to produce quality manpower in the culinary arts, hospitality and wine business. An iconic new campus will be located adjacent to CCTI and Hospitality Industry Training and Development Centre (HITDC), to create synergy effect in serving as a wellspring of culinary talents.

政府通過撥款興建國際廚藝學院，以培訓更多飲食業、款待業及葡萄酒業人才。新學府毗鄰CCTI及旅遊服務業培訓發展中心(HITDC)，將可發揮協同效應，孕育更多優秀行業專才。

VTC took our place on international stage through partnering with renowned international institutes to organise signature events and participating in global competitions. These included "German Design Standards – From Bauhaus to Globalisation" Exhibition held by HKDI and IVE (Lee Wai Lee) in collaboration with the red dot Design Museum and Die Neue Sammlung (The International Design Museum Munich), and student participation in World Solar Challenge and the WorldSkills Competition.

VTC藉與多家國際知名機構合辦大型活動及參與海外賽事走上國際舞台，如由HKDI及IVE (李惠利) 與紅點設計博物館和德國慕尼黑國際設計博物館合辦的「德國現代設計百年」展覽，以及安排學生參加世界太陽能車挑戰賽和世界技能大賽等國際賽事。

The 30th Anniversary of the VTC marked its longstanding commitment, achievements and excellence in VET.

VTC 30周年誌慶，彰顯其在專業教育培訓上的承擔及卓越成就。



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# **OUR VISION AND MISSION**

願景及使命

**ATC**





# CORPORATE INFORMATION

## 機構簡介

### About the Vocational Training Council

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

### Members of the VTC Group

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

### 關於職業訓練局

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

### VTC 機構成員

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





## Vision

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

## Mission

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

## Core Values

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

## 願景

成為亞太區卓越的專業教育培訓機構

## 使命

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

## 價值信念

- 公正誠信
- 服務至上
- 追求卓越
- 企業精神
- 伙伴合作



# CORPORATE GOVERNANCE

## 機構管治

The VTC is committed to a high standard of corporate governance and has always recognised the importance of good governance to its effective operation.

Our corporate structure has clear lines of accountability and responsibility, with authority delegated within clearly defined parameters. The VTC's management and committees operate on three levels:

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

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

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

VTC深明良好管治對運作效率至關重要，故一直致力維持高水平的機構管治。

VTC的管理架構層級分明，責任清晰，各級人員在其權責範圍內各司其職。局內的管理和委員會架構分三層運作：

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

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

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

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

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

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

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

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

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

# THE COUNCIL

## 職業訓練局理事會



- 1/ Mr. Clement CHEN Cheng-jen  
(Chairman)  
陳鎮仁先生 (主席)
- 2/ Dr. Joseph LEE  
(Deputy Chairman)  
李宗德博士 (副主席)
- 3/ Dr. Roy CHUNG Chi-ping  
(Deputy Chairman)  
鍾志平博士 (副主席)
- 4/ Mrs. Carrie YAU  
尤曾家麗女士

- 5/ Mr. Conrad WONG Tin-cheung  
黃天祥先生
- 6/ Mr. Bruce POH Geok-huat  
傅玉發先生
- 7/ Ms. Samanta PONG Sum-yee  
龐心怡女士
- 8/ Mr. Locky CHU Kwan-lam  
朱鈞林先生

- 9/ Ms. Karen CHAN Ka-yin  
陳嘉賢女士
- 10/ Mr. Eric YIM Chi-ming  
嚴志明先生
- 11/ Ms. Michelle LI Mei-sheung  
李美嫻女士
- 12/ Mr. Larry TCHOU Ming-kong  
朱民康先生



13/ Mr. CHOY Chung-foo  
蔡中虎先生

14/ Mr. Bernie TING Wai-cheung  
丁煥章先生

15/ Mr. Daniel CHENG Man-chung  
鄭文聰先生

16/ Ms. Winnie NG Wing-mui  
伍穎梅女士

17/ Mr. Cliff SUN Kai-lit  
孫啟烈先生

18/ Mr. Sunny LEE Wai-kwong  
李惠光先生

19/ Mr. CHEUK Wing-hing  
卓永興先生

20/ Mr. Kenneth MAK Ching-yu  
麥靖宇先生

21/ Mr. James KWAN Yuk-choi  
關育材先生

22/ Ms. LI Fung-ying  
李鳳英女士

as at 31 March 2013  
截至 2013 年 3 月 31 日

# **CHAIRMAN'S FOREWORD**

主席序言





## CHAIRMAN'S FOREWORD

### 主席序言

2012 was an exciting and eventful year for the Vocational Training Council (VTC) as we celebrated our 30th anniversary with a host of special events and new initiatives. We have taken this opportunity to reflect on the difference we have made to Hong Kong's human resources development since 1982 and lay out our vision for the future. The milestone year marked our 30 years as a vital part of the education landscape and also took us into new strategic directions and new horizons.

#### Celebrating Milestones

Since its foundation, the VTC has been faithful to its mission of enriching the quality of Hong Kong's workforce. Starting off with five Technical Institutes dedicated to technical education and training, the VTC has evolved into a well-established professional development group in Hong Kong, playing an instrumental role in raising the quality and competitiveness of Hong Kong's workforce.

Throughout the journey, the VTC has taken steps to respond more swiftly to the changing education and training landscape as well as manpower development needs, and has developed into a vibrant, professional and creative organisation. In this Report, I would like to highlight some of the VTC's achievements in the past year as well as its long-term objective of developing a globally competitive workforce to build a stronger economic future of Hong Kong.

對於職業訓練局(VTC)來說，2012年是標誌性的一年。一系列慶祝VTC 30周年的活動及新猷籌劃，既精彩紛呈又讓人振奮。自1982年成立以來，VTC在推動本地教育體制一直起着關鍵作用，為本地人力資源發展貢獻良多。2012年正正是繼往開來的一年，既標誌着我們過去30年奮進努力的成果，同時亦為我們開創新視野、發展未來方略奠下重要的基石。

#### 慶賀新里程

從創局伊始，VTC一直以提升香港人力質素為使命。由最初僅有五所提供職業教育及培訓的工業學院開始，至今VTC已蛻變成為香港具規模的專業教育培訓機構，在提升香港人力質素和競爭力上擔當重要角色。

一直以來，無論是教育體制、培訓環境以至人力發展需要，均在瞬息萬變，為跨越這些挑戰，VTC時刻保持觸覺，並作出適時回應。今天，VTC已發展成活力盎然、專業和具創意的教育機構。我謹藉此年報概述VTC過去一年的主要工作進程，以及我們致力培訓具國際競爭力的人才、促進香港經濟蓬勃發展的長遠目標。





### Embarking on New Horizons

Education has long been described as a strong impetus for growth, which helps generate the skills and knowledge required for a capable and productive economy. With increased globalisation and shifting demands for a diversified workforce with varied skills, vocational education and training has never been more important to economic success. The VTC takes pride in playing a key role in empowering people with knowledge and bridging the gap between student needs and employer expectations, enhancing the overall sustainable competitiveness of Hong Kong.

At the VTC, we recognise the importance and value of individuals and diversity. To this end, we are committed to fostering the intellectual and cultural growth and civic awareness of our students, preparing them to make significant contributions to their communities in the Region and beyond. In 2012/13, we not only embraced internationalisation as one of our key missions but also made major strides in realising this objective. In addition to admitting non-local students, we have strengthened our international arm and cultivated internationalism on campus. We also sought out collaborative opportunities regionally and internationally in student and staff exchanges, research, internship programmes and other areas of interests, while building close ties with institutions and organisations in the Mainland.

### 拓闊視野

教育所提供的知識和技能，一向被視為促進社會經濟發展的原動力。隨着全球一體化，加上社會對多元人才的需求與日俱增，專業教育培訓在當前的經濟發展更形重要。VTC過去協助無數學生掌握專業知識和實踐技能，填補學生需要和僱主期望的差距，從而提升本港整體競爭力，我們深以為榮為傲。

VTC一直非常重視個人發展和多元共融。為此，我們致力培育學生知識、文化修養以及公民意識，裝備他們在區內外社會作出貢獻。在2012/13年度，我們積極進行國際化，並以此作為發展目標，在實踐工作方面已取得重大進展。除了招收非本地生外，我們還增強自身的國際化實力，締造國際化校園。與此同時，我們積極在區內以至國際間尋求師生交流、研究、實習和其他範疇的合作機會，並強化與內地院校和機構的聯繫。

## Strengthening Our Core Values

On top of taking an international view of our work, we also devoted great efforts to live up to our core values – nurturing professionals for Hong Kong and the Region through the provision of high quality programmes and services. Guided by our second eight-year Strategic Plan, we have further enriched our academic programmes and in-service training offerings to ensure that our graduates are equipped with the necessary and up-to-date knowledge, skills and competence needed for success.

Some of the most prominent examples included the opening of the Technological and Higher Education Institute of Hong Kong (THEi) in September 2012, offering vocationally-oriented degree programmes to the first cohort of Hong Kong Diploma of Secondary Education (HKDSE) graduates, and the launch of newly designed Higher Diploma (HD) programmes which promote work-integrated learning through industrial attachments, placement and projects.

On the in-service front, the professional certificate courses tailored for catering industry professionals were launched through the VTC Tao Miao Institute. We also introduced the Pilot Traineeship Scheme aiming to help youths develop their career through practical workplace training complemented by relevant study programmes.

The launch of “One Examination, Multiple Certification” System in collaboration with the Guangdong Occupational Skill Testing Authority is another shining example. Representing the interconnection of vocational skill assessment schemes, the system marked an important milestone in the efforts to raise workers’ professionalism and competitive advantages.

## Building the Future

Partnership is always at the heart of the VTC’s work. Aiming to become a trusted partner of the industries, we have been forging mutually beneficial and lifelong development relationships. During the year, we continued to collaborate with Hong Kong’s chambers, trade associations, professional bodies and prominent industry partners to develop a quality workforce and support industry development. We are delighted to have received the Best SME’s Partner Award for seven consecutive years by the Hong Kong General Chamber of Small and Medium Business.

## 鞏固核心價值

我們不僅放眼世界，也戮力履行我們的核心價值，透過提供高質素的課程和服務，為香港及區內培育人才。在第二套八年策略計劃下，我們積極增潤學術和在職培訓的課程，以確保畢業生的知識和技能與時並進，具備就業競爭力，邁向成功之路。

2012年9月成立的香港高等科技教育學院(THEi)，為香港中學文憑首屆畢業生開辦以專業為本的學士學位課程，正是一最佳佐證。此外，新高級文憑課程亦結合工作實習、就業輔導及專題研習，讓學生能真正學以致用。

在職培訓方面，VTC稻苗學院提供專業證書課程予餐飲業專才。另外，我們又推出見習員訓練計劃，為年輕人提供在職培訓，輔以相關進修課程，發展事業。

另一個代表性例子，是VTC與廣東省職業技能鑑定指導中心合作推出的「一試三證」。計劃不但標誌着專業技能評估機制的互通，更是提升行業人員專業技術和競爭優勢的一個重要里程碑。

## 攜手構建未來

伙伴協作一向是VTC的工作重心。我們向以成為可靠伙伴為目標，與業界締結互惠的終身發展伙伴關係。這年來，我們續與香港各商會、商貿組織、專業團體和主要業界伙伴合作，發展優質人力資源，以支援業界發展。我們欣喜連續七年獲得由香港中小型企業總商會頒發的中小企業最佳拍檔獎。



Globalisation and the changing socio-economic landscape bring new challenges and opportunities. As with many advanced economies, Hong Kong faces a rapidly ageing population and dwindling workforce. Nurturing young talents and assisting them to unleash their full potential becomes crucial. A pragmatic framework has to be in place to close the skills gap and ensure young people can be gainfully employed. To cope with challenges and cater for new demands, we will continue to capitalise on our strengths and drive innovation in our curriculum and offerings, as well as joining hands with industry and employers on skills development. Some new initiatives such as the International Culinary Institute, products and services in support of ageing population and new training schemes are in the pipeline.

### In Appreciation

As we embark on our new journey, I would like to take this opportunity to pay tribute to the Council members, as well as the Government, industry partners and various sectors of society for their staunch support, which has facilitated the implementation of various works and initiatives of the VTC. Thanks also go to all colleagues, students and alumni for their support and unwavering pursuit of excellence.

With the concerted efforts of all VTC members and our valued partners, I am confident that we can succeed in catalysing skills development and nurturing even more competent professionals for a better and sustainable Hong Kong.

Clement CHEN Cheng-jen, SBS, JP  
Chairman

全球化和社會經濟體系的轉變，亦為我們帶來新挑戰與機遇。與許多先進經濟體系一樣，香港同樣面對人口急劇老化、勞動人口萎縮的挑戰。因此，培育年輕專才，協助他們盡展潛能，變得更形重要。我們必須構建務實方針，並落實推行，方能填補技能空缺，確保年輕人受益獲僱。為應付挑戰、回應需求，VTC 將繼續強化自身優勢，同時為課程注入創新元素，與業界和僱主在技能發展上攜手向前。目前，我們已積極籌劃新項目以迎合需要，包括籌建國際廚藝學院、策劃針對人口老化的產品及服務，以及一系列新培訓計劃等。

### 感謝各界支持

昂然邁入新里程，我謹此衷心感謝理事會成員、政府、業界伙伴和社會各界的鼎力支持，使VTC各項工作和政策得以順利推行。各同僚、學生和校友的赤誠支持，奮力不懈追求卓越，我也衷心銘感。

在VTC同寅和伙伴的共同努力下，我們定能培育更多具競爭力的專才，提升技能發展，為香港持續繁榮傾力。

主席  
陳鎮仁，SBS, JP





# EXECUTIVE DIRECTOR'S REVIEW

執行幹事工作回顧

# EXECUTIVE DIRECTOR'S REVIEW

## 執行幹事工作回顧

I was privileged to become the Executive Director of the Vocational Training Council (VTC) in January 2013, a time when it had already achieved 30 years of excellence through an unwavering commitment to nurturing talent and industry. It is my pleasure to present this Review, which summarises the results of the hard work and achievements made by all members of the VTC community.

### 30 Years of Excellence

The year 2012 was the 30th anniversary of the VTC. After three decades of development, the VTC has become a fully-fledged organisation with more than 5,500 staff and a student population of 250,000 a year, a profound success indeed. During the year, a series of commemorative programmes under the theme of "Partnering into the Future" were organised, aiming to raise awareness of the importance of vocational education and training (VET). We have to thank all our supporters, friends, students and alumni who made this year truly spectacular. The celebratory activities enabled us to further cement our ties with all our partners.

Today's youth are tomorrow's future. Opening opportunities for students and empowering them to build their strengths and confidence are our first priority. Last year, we set up the VTC Student Development Foundation which aims to provide more than 50,000 full-time students with more learning opportunities to enhance their job readiness. It was encouraging that we managed to raise handsome contributions through a series of fundraising activities.

2013年1月，職業訓練局(VTC)剛好度過30個年頭，能夠在此重要時刻接任執行幹事一職，我殊感榮幸。回顧過去，VTC一直秉持信念，屢為業界培育人才、提供支援，碩果豐盈。在此，我欣然向大家總結VTC團隊在過去一年群策群力的成果。

### 豐盛 30 載

2012年是VTC 30周年誌慶，耕耘30載，VTC已發展成一所具規模的機構，不但擁有逾5,500名員工，每年更孕育出25萬名學生，成就實足自豪。年內，我們以「同躍新領域」為主題舉辦連串誌慶活動，藉着與公眾同樂，宣揚專業教育培訓的重要性。能夠有如此多采豐盛的一年，我們實在衷心感謝各界友好、學生及校友的鼎力支持。而一連串的誌慶活動，亦讓我們與伙伴的聯繫更形牢固。

今日的青年是社會的明日棟樑，故此，為學生開拓機會、協助他們發揮所長，建立信心，是VTC的首要重任。去年，我們便成立VTC學生發展基金，為逾50,000名全日制學生提供更多學習機會，提升他們的就業競爭力。透過連串籌款活動，我們成功籌得可觀的善款，成績實在令人鼓舞。



## Promoting Internationalisation

While celebrating our past achievements, we at the VTC have to press ahead and continuously reinvent our strategies to fulfil our mission and better serve our community. With that in mind, we have supported Government policies and proactively responded to industry needs to provide diversified progression pathways for young people and promote lifelong learning. A major part of our work in 2012/13 was promoting internationalisation.

Since 2010, the Government has been stepping up its efforts to enhance Hong Kong's status as a regional education hub through education reform as well as internationalisation and diversification. Echoing the Government's call and in line with the changing landscape, we began to admit non-local students to the Higher Diploma (HD) in 2012/13. At the same time, we built networks with Mainland and overseas institutes and corporations and strengthened our international capability, which is essential to the internationalisation of our programmes and institutions. Exchange activities covering familiarisation visits, exchange camps, enrichment programmes and industrial attachments were organised for more than 6,000 students in the year.

## 推動國際化

在共慶成果的同時，我們不忘與時並進，在政策上推陳出新，以履行使命，貢獻社會。我們全力支持政府的發展政策，並積極回應業界需求，為年輕人提供多元進修途徑，提倡終生學習，而推動國際化正是我們在2012/13年度重點工作之一。

自2010年起，政府透過教育改革及推動國際化和多元化政策，致力將香港發展成區域教育樞紐。為響應政府的政策和配合社會變遷，我們於2012/13年開始招收非本地生修讀高級文憑課程。為了令課程及院校國際化步伐更穩健，我們與內地和海外院校及機構建立網絡，增強國際實力。年內，逾6,000名學生參與我們舉辦的交流活動，包括考察團、交流營、增潤課程和工作實習。



## Enriching Vocational Education and Training

The key to our success lies in the quality of our VET programmes and teaching. During the year, we continued to innovate and expand the breadth and depth of our VET.

Starting from September 2012, the Technological and Higher Education Institute of Hong Kong (THEi) has offered six VTC's degree programmes, which are vocationally-oriented in niche areas of demand by industry. Responding to industry needs, a number of new HD programmes have also been introduced.

## Building Effective Learning Environment

We at the VTC are committed to maximising student potential growth through an excellent teaching and learning environment. In this regard, we devoted much effort to upgrade our facilities and infrastructure during the year. Notable examples include the opening of the Wofoo Foundation Dr Joseph Lee Whole Person Development Education Centre and BOCHK Financial Services Learning Centre.

Other major capital projects such as construction of International Culinary Institute, student dormitory at IVE (Tsing Yi) and THEi new campus are in good progress.

## Deepening our Relationship with Partners

During the year, we also enhanced our collaborations with industry partners and signed Memoranda of Understanding with industry partners including the MTR Corporation Limited, SGS Hong Kong and the Trade Development Council.

Our partnership also took the form of strategic alliances. During the year, we introduced the "One Examination, Multiple Certification" System in collaboration with the Guangdong Occupational Skill Testing Authority, whereby successful candidates would be simultaneously certified by the Mainland, Hong Kong and international professional organisations. With the new system in place, we hope to boost the professionalism of workers in Hong Kong and the Mainland, thus contributing further to the manpower and economic development of our nation.

## 拓展專業教育培訓

高質素的專業教育培訓課程和師資是我們賴以成功的要素。年內，我們繼續革新和拓展專業教育培訓課程的深度和闊度。

自2012年9月起，香港高等科技教育學院(THEi)提供六個由VTC開辦的學位課程。此等課程以專業為本，緊貼業界需求。與此同時，我們亦開辦了新的高級文憑課程，以配合行業發展及市場需要。

## 提供優秀學習環境

VTC一直竭力締造優良的教學環境，讓學生盡展潛能成長。我們於年內致力提升教學設施，例如成立和富慈善基金李宗德博士全人發展教育中心及中銀香港金融服務學習中心。

其他主要基建項目還包括興建國際廚藝學院、IVE(青衣)學生宿舍和THEi新校舍，各項工程均進行得如火如荼。

## 深化伙伴協作

本年度，我們與業界伙伴加強合作，當中包括與香港鐵路有限公司、香港通用檢測認證有限公司、香港貿易發展局簽訂合作協議。

除此之外，我們亦與伙伴建立策略聯盟。年內，我們與廣東省職業技能鑒定指導中心合作推出「一試三證」計劃。透過此計劃，學員只須通過一個統一考試，便可獲取內地、香港及國際專業組織三項資歷認證。我們冀望計劃的啟動，能夠提升粵港兩地人員專業水平，為行業以至國家人才及經濟發展帶來裨益。



### Moving Forward

Achievements as such did not come easily. I would also like to thank all partners, including our community, for supporting and working together with us in the past 30 years. Our achievements would not have been possible without their contribution. As we move into a new era, we will continue to shoulder the responsibility of nurturing our younger generation and leading them to success.

My appreciation goes to each and every member of the VTC for their passion, professionalism and commitment, without which we would not be where we are now.

Carrie YAU, GBS, JP  
Executive Director

### 展望未來

碩果纍纍，得來不易。我衷心感謝各界伙伴及市民大眾，在過去30年與我們並肩而行。全賴大家的支持，我們才能得享成果。踏入新時代，我們將繼續肩負使命，培育新一代，引領他們踏上成功之路。

對於所有充滿熱誠、專業和投入工作的同事，本人無任銘感。你們的努力，成就VTC今天的豐碩成果。

執行幹事  
尤曾家麗，GBS, JP



# HIGHLIGHTS OF THE YEAR

大事剪影



# HIGHLIGHTS OF THE YEAR

## 大事剪影

# 2012



► APR 四月

Students and teachers of the Hong Kong Institute of Vocational Education (IVE) and the Hong Kong Design Institute (HKDI) swept several prizes at the Hong Kong ICT Awards 2012 with their animation, multimedia installations and computer software.

香港專業教育學院 (IVE) 及香港知專設計學院 (HKDI) 師生憑着出色的動畫製作、多媒體裝置及電腦軟件系統，在2012香港資訊及通訊科技獎中囊括多個獎項。

► JUL 七月

SOPHIE, the solar-powered car developed by students and teachers of the Department of Engineering, IVE (Tsing Yi), clinched the first runner-up of the Solar Prototype Class of Shell Eco-marathon Asia 2012 in Malaysia.

IVE (青衣) 工程系師生以自行研製的太陽能電動車 SOPHIE，參加於馬來西亞舉行的 2012 蜚殼亞洲環保汽車馬拉松賽事，勇奪原型概念太陽能組別項目亞軍。



► AUG 八月

The Opening Ceremony of the WorldSkills Hong Kong Competition 2012 kicked off contests in 22 trades, testing the professional skills of young people.

2012年香港青年技能大賽開幕禮為22個競賽項目揭開序幕，考驗年輕人的專業技能。



► SEP 九月

The VTC organised the Orientation Day for non-Chinese speaking students at IVE (Haking Wong).

VTC 非華語學生迎新日於 IVE (黃克競) 舉行。





► OCT 十月

The BOCHK Financial Services Learning Centre was jointly established by the IVE and Bank of China (Hong Kong) Limited in IVE (Sha Tin).

IVE與中國銀行(香港)有限公司合作，於IVE(沙田)成立中銀香港金融服務學習中心。



► NOV 十一月

The Hong Kong team of the Window Display Design trade, comprising graduates of the HKDI, won the championship for the second time in a row at the 2012 Guangzhou/Hong Kong/Macao/Chengdu Youth Skills Competition.

於2012穗港澳青技能競賽中，HKDI畢業生代表香港參加櫥窗布置及演示項目，蟬聯冠軍。



The VTC participated in the InnoCarnival 2012 held in the Hong Kong Science Park, where some 20 innovative products of technology created by the teachers and students of IVE, HKDI and the Technological and Higher Education Institute of Hong Kong (THEi) were showcased.

VTC 參與於香港科學園舉行的創新科技嘉年華2012，展出約20件由IVE、HKDI及香港高等科技教育學院(THEi)師生的創新科技作品。



#### ► DEC 十二月

Over 17,000 graduates received their awards at the 2012 VTC Graduation Ceremony. On the same occasion, Mr. Eddie NG, Secretary for Education, conferred the VTC Honorary Fellowship on six distinguished personalities.

在VTC 2012年度畢業典禮上，超過 17,000 名畢業生獲頒學歷。同場，教育局局長吳克儉先生頒授 VTC 榮譽院士榮銜予六位社會傑出人士。





The VTC named the newly established student development centre the Wofoo Foundation Dr Joseph Lee Whole Person Development Education Centre to honour the dedicated support of Dr. Joseph LEE.

新落成的學生活動中心命名為和富慈善基金李宗德博士全人發展教育中心，以答謝李宗德博士的鼎力支持。

In appreciation of the generous donation from Bright Future Charitable Foundation, the Hall of IVE (Morrison Hill) was re-named the Bright Future Hall.

IVE(摩理臣山)禮堂命名為鵬程堂，以表對鵬程慈善基金慷慨捐助的謝意。



# 2013

## ► JAN 一月

The "Design Dialogue: Hong Kong Culture 2013" gathered experts of the cultural, arts and design fields to share insights and experience. The opening ceremony was followed by the first seminar of Mr. Henry STEINER.

「港潮•講藝」設計講座系列雲集來自文化、藝術及設計界的大師分享創作見解與經驗。首場講座緊隨開幕禮後舉行，由石漢瑞先生主講。



## ► FEB 二月

The Shine Skills Centre held a prize presentation ceremony on the Inclusive Design Contest of Technical Aids to honour the winners and presented appreciation certificates to 10 caring employers in recognition of their staunch support in providing employment for people with disabilities.

展亮技能發展中心舉行傷健共融輔助器材設計比賽頒獎典禮，表揚得獎者。同場並頒發嘉許狀予十名關愛僱主，推許他們積極支持僱用殘疾人士。





## ► MAR 三月

The VTC joined hands with the Guangdong Occupational Skill Testing Authority and the International Professional Standards Network to launch the “One Examination, Multiple Certification” System.

VTC 與廣東省職業技能鑒定指導中心及國際專業標準聯盟攜手合作，推出「一試三證」計劃。

The VTC hosted the annual reception themed “Building Confidence, Achieving Excellence”. Guest of Honour, Mrs. Carrie LAM, Chief Secretary for Administration, joined a full house of 400 guests from the Government, industry and VTC alumni.

VTC 舉行周年酒會，並以「建立自信 脫變成長」為主題。活動邀得政務司司長林鄭月娥女士擔任主禮嘉賓，約 400 位政府官員、業界代表及 VTC 校友出席支持。







**OUR PRIDE**  
*VTC 30th Anniversary*  
碩果豐收 VTC 30 周年



# VTC 30TH ANNIVERSARY

## VTC 30 周年

### A Proud History of Excellence

The history of the Vocational Training Council (VTC) can be traced back to 1936 when the first technical college, the predecessor of Hong Kong Institute of Vocational Education (Morrison Hill), opened its doors to offer technical training courses.

In the early 1980s, the Government led a determined effort to establish a statutory body to nurture a quality workforce for the industries. The VTC was thus officially established under the Vocational Training Council Ordinance enacted in 1982. Growing from a group of five technical institutes with 35,000 students to a fully-fledged organisation of 13 member institutions, the VTC is now the largest vocational education and training (VET) provider in Hong Kong, providing valuable credentials for over a quarter of a million students annually.

Since its inception, the VTC has been serving as a cradle for nurturing pillars of society. Throughout its development, the VTC has been firmly anchored to the community — building strong ties with all sectors of industry and commerce to provide them with services tailored to their needs. Over the years, the VTC has cultivated generations of professionals in various sectors through the provision of high quality VET that prepares students from diverse backgrounds to contribute and serve as backbone of today's complex and globalised economy.

With its ability to nurture all-round talent and a multifaceted capacity for knowledge transfer to the local economy, supporting local networks and linking them with global ones, the VTC has made a vital contribution to the success and sustainable development of Hong Kong.

### 光輝歷程

職業訓練局(VTC)的歷史可追溯至1936年，當年第一所工業學院成立，開辦技術培訓課程，亦即香港專業教育學院(摩理臣山)的前身。

80年代初，政府銳意成立一間法定機構，為各行各業培育優良人才。1982年，VTC根據《職業訓練局條例》正式成立。VTC由當初約有35,000名學生的五間工業學院，茁壯發展至今天的成熟規模。VTC現時有13間機構成員，是全港最具規模的專業教育培訓機構，每年為逾25萬名學生提供進修機會，頒授廣獲認可的學歷資格。

成立至今，VTC一直是孕育社會棟樑的搖籃。我們的發展與社會需求緊密相依，與工商各界建立強大聯繫，提供切合業界需要的服務。多年來，VTC栽培不同背景的學生，成為專業人才，投身各行各業，在變化多端的全球化經濟體系中發揮貢獻，成為社會發展的支柱。

VTC為本地經濟提供各式各樣的專才，以支援企業立足香港，面向全球，對於香港的成就和持續發展，建樹良多。



## Partnering into the Future

2012 was a remarkable year for the VTC as it marked its 30th anniversary and invaluable partnership with stakeholders.

More than 20 celebratory events under an umbrella theme of "Partnering into the Future" were organised during the year. By inviting staunch supporters, partners and friends, we celebrated the past achievements and reaffirmed the ongoing commitment of the VTC while looking into the future. The celebration, including many special events and campus-wide activities, was well received and considered a major success.

## VTC Student Development Foundation

With the aim of providing students with more learning opportunities to unleash their full potential, the VTC established a Student Development Foundation in 2012 and took the opportunity of its 30th anniversary to raise funds for this cause.

Thanks to the generous support of the donors, the Foundation has raised significant funds to support the development needs of more than 50,000 full-time students since its establishment.

## 同躍新領域

2012年對VTC別具意義，不僅標誌機構成立30周年，還見證與持份者締結彌足珍貴的伙伴關係。

年內，我們以「同躍新領域」為主題舉辦20多項誌慶活動，並邀請各方鼎力支持者、伙伴和友好機構，與我們一起共享VTC的工作成果，同時藉以重申VTC的使命，展望未來。整個誌慶活動包羅萬有，包括連串大型特別項目及多個校園活動，皆獲好評。

## VTC學生發展基金

VTC於2012年成立學生發展基金，旨在向學生提供更多學習機會以發揮潛能，我們亦藉30周年這個契機，為基金籌款。

基金成立以來，一直得到善長的慷慨襄助，籌得可觀的經費，讓超過50,000名全日制學生受惠，支援他們多方面的發展。



# 2012



**29 FEB 二月**

► **VTC 30th Anniversary Kick-off Ceremony**

The VTC's anniversary celebrations got under way, with Mr. John TSANG, Financial Secretary as the Guest of Honour.

► **VTC 30周年啟動禮**

財政司司長曾俊華先生擔任主禮嘉賓，為VTC誌慶活動揭開序幕。

**29 FEB 二月 »» 14 JUL 七月**

► **Toy Image DIY Design Competition**

The Hong Kong Design Institute (HKDI) organised the Toy Image DIY Design Competition aiming at exploring potential young design talent and promoting collaboration between the design industry and the community. About 100 secondary students selected for the final round made use of colours and accessories to style the 5-foot Qee Bear models to showcase the cultural identity of each of the 18 districts of Hong Kong.

► **18 區玩具形象 DIY 設計比賽**

由香港知專設計學院(HKDI)主辦這項比賽，目的是為發掘有潛質的年輕設計人才，促進設計業界與社會合作。約100名進入決賽的中學生，利用繽紛色彩與配件為5呎高的玩具熊Qee裝扮，展現全港18區的濃厚文化特色。

**07 MAR 三月 »» 09 MAR 三月**

► **Cultural Fêtes 2012**

A three-day event under the theme of "Unveiling Local Culture" was organised by IVE (Kwai Chung) to raise public awareness of the local history and culture.

► **本土文化薈萃 2012**

盛事由IVE(葵涌)舉辦，以「本土文化薈萃」為主題，為期三天，加強公眾對本地歷史文化的認識。



## 22 APR 四月

### ► “Celebration with Beethoven’s Music” Fundraising Concert

Under the baton of Dr. Henry SHEK, the VTC Symphony Orchestra and Chorus presented renowned symphonic pieces of Beethoven to an audience of over 1,500 people.

### ► 「貝多芬說生日快樂」籌款音樂會

在石信之博士指揮下，VTC 交響樂團與合唱團演奏多首貝多芬的樂章，為逾1,500名觀眾帶來樂韻悠揚的下午。

## 05 MAY 五月

### ► Youth Construction Discovery Challenge

The VTC and Construction Industry Council organised the Youth Construction Discovery Challenge to enhance secondary school students' understanding of the construction industry. The event concluded with a final assessment and award presentation ceremony.

### ► 青年建造探索挑戰賽

由VTC與建造業議會舉辦，旨在加深中學生對建造行業的了解。賽事在進行最後評審和頒獎典禮後圓滿結束。

## 01 JUN 六月

### ► “Partnering into the Future” Fundraising Dinner

Over 500 guests from the local business, industry, education and training communities gathered at the Regal Airport Hotel Hong Kong to attend the dinner, which raised HK\$4 million for the VTC Student Development Foundation.

### ► 「同躍新領域」籌款晚宴

晚宴假香港富豪機場酒店舉行，逾500位本地工商、教育及培訓機構的嘉賓出席，為VTC學生發展基金籌得港幣400萬元善款。



## 25 JUL 七月 >>> 01 AUG 八月

### ► Hong Kong Young Chef Chinese Culinary Competition

A Chinese culinary competition was held at the Chinese Cuisine Training Institute (CCTI), providing a platform for young chefs to showcase their creativity and culinary skills.

### ► 2012 全港青年廚師中餐烹飪比賽

假中華廚藝學院(CCTI)舉行中餐烹飪比賽，讓青年廚師大展身手，發揮廚藝創意。

## 04 SEP 九月 >>> 24 SEP 九月

### ► “D&AD Awards 2012 – Winners” Exhibition

The HKDI and IVE (Lee Wai Lee) joined hands with the Design and Art Directions (D&AD), an education charity in the UK, to host a three-week exhibition. Showcasing the best award-winning works, the exhibition attracted over 5,000 visitors.

### ► 英國 D&AD 設計及廣告大獎 2012 – 得獎作品展

HKDI 及 IVE (李惠利) 與英國慈善教育機構 D&AD 攜手主辦展覽，展出多件優異得獎作品，為期三周的活動吸引逾 5,000 位人士參觀。

## 16 NOV 十一月

### ► VTC 30th Anniversary Fundraising Gala – “Innovative Experience with Manchu Han Imperial Feast”

A fundraising dinner under a special theme “Manchu Han Imperial Feast” was organised at the CCTI, providing participants with an innovative experience of Imperial Feast.

### ► VTC 30 周年「滿漢新滋澤桃李」籌款晚宴

假 CCTI 舉行籌款晚宴，以別出心裁的滿漢全席為主題，向賓客呈獻宮廷菜式，帶來創新美食體驗。



## 09 DEC 十二月

► Partnering into the Future  
– VTC 30th Anniversary Walkathon

With the presence of officiating guests including Mr. Timothy FOK Tsunting, Mr. HO Hau-cheung, Chairman of Sha Tin District Council, and VTC senior management, the Walkathon was held with the support of over 4,800 VTC students, alumni, staff and industry partners, raising more than HK\$2 million for the VTC Student Development Foundation.

► 同躍新領域 – VTC 30 周年步行籌款

步行籌款由霍震霆先生、沙田區議會主席何厚祥先生和VTC高級管理層主禮，並得到逾4,800位VTC學生、校友、員工及業界伙伴支持，為VTC學生發展基金籌得超過港幣200萬元。

► VTC 30th Anniversary Closing Ceremony and Carnival

Bringing together industry partners, teachers, students, alumni and colleagues of the VTC, the VTC 30th Anniversary Carnival held at the Ma On Shan Sports Ground marked the conclusion of the year-long Anniversary Programme. At the event, over 1,000 participants joined hands to form the VTC 30th Anniversary logo.

► VTC 30周年閉幕禮及嘉年華

假馬鞍山運動場舉行30周年嘉年華，為整年的誌慶活動畫上圓滿句號。眾多業界伙伴、學生、校友及教職員到場，其中逾1,000位攜手砌出VTC 30周年標誌，場面壯觀。

## 12 DEC 十二月

► VTC 30th Anniversary Awards

To honour those who have made significant contributions to the advancement of VET, the VTC presented the 30th Anniversary Awards to 56 exceptional individuals and organisations.

Dr The Honourable Andrew LEUNG was conferred the VTC 30th Anniversary Lifetime Achievement Award in recognition of his valuable contributions to local industry, VET as well as the VTC.

► VTC 30周年獎

VTC向56位傑出人士及機構代表頒授30周年獎，表揚他們為專業教育培訓工作盡心竭力，貢獻良多。

梁君彥博士獲VTC 30周年終身成就獎，他對本地業界、專業教育培訓以至VTC的寶貴貢獻，殊堪表揚。

# OUR DEVELOPMENT

*Exploring  
New Horizons*

機構發展 拓展視野





## EMBRACING INTERNATIONALISATION

### 放眼國際

In today's globalised world, the internationalisation of education is vital to ensure the competitiveness of Hong Kong. The Government has been driving internationalisation and diversification of education across different spheres in recent years, aiming to consolidate Hong Kong's role as a regional education hub.

In support of the Government's move, the Vocational Training Council (VTC) has embraced internationalisation as a shared focus on driving Hong Kong as a leading education hub. In the past year, we have stepped up efforts on internationalisation at all levels. The International Development Division was established in March 2013 to further develop the strategies and operational structure to realise the goals.

In 2012/13, the VTC welcomed the first batch of non-local students. Students from different parts of the world including the Mainland have been enrolled to the Higher Diploma (HD) programmes during the year.

Our internationalisation efforts also include curricula enhancement, student and staff exchanges, overseas field trips and participation in international competitions. Through these activities, we hope to forge a culture and environment conducive to internationalisation and provide opportunities for students to acquire cross-cultural work experience and enhance their international outlook.

在全球化的年代，要維持競爭力，教育國際化更形重要。近年，政府於不同領域上推動教育國際化和多元化，銳意鞏固香港成為區域教育樞紐。

職業訓練局(VTC)響應政府政策，積極促進國際化，協助打造香港成為領先的教育樞紐。過去一年，我們在各層面推動這方面的工作，並於2013年3月成立國際發展科，以制訂相關的策略及營運架構。

我們於2012/13年首次取錄非本地生。來自世界各地的學生，包括中國內地生入讀高級文憑課程。

我們的國際化工作還包括增潤課程內容、為師生提供交流機會、參與海外考察和國際賽事等機會，營造有利的文化及氛圍，為學生提供跨文化工作體驗，擴闊國際視野。





### Multifaceted Learning Opportunities

At the VTC, students have been given ample opportunities to move from the classroom into real-world practice, expanding their global perspective.

In 2012/13, there were more than 6,000 students joining programmes in the Mainland while about 300 students participated in overseas visits covering Japan, Korea, Macao, Singapore, Germany, Italy and the UK. More than 230 students of the Hong Kong Institute of Vocational Education (IVE) participated in industrial attachment programmes in Mainland companies in various provinces. Twenty students from the Business Administration Discipline also participated in a 40-day industrial attachment programme in Singapore.

In June 2012, 200 local and international students from around the world converged on the HKDI campus for the World Design Summer Camp. As one of the signature programmes of 2012 Hong Kong Design Year, the 11-day event facilitated cultural exchange and sharing of views on design through a series of events including design master talks, seminars and workshops, and a study visit to Pearl River Delta.

We also joined hands with the Massachusetts Institute of Technology (MIT) to organise the MIT Summer Workshop 2012 under the MIT-China Educational Technology Initiative to promote cultural exchange between American students and Chinese students. Over 70 VTC students participated in the workshop and benefited from this invaluable opportunity to explore other cultures and expand horizons.

### 多元學習機會

VTC的學生在課堂學習以外，亦有充分機會學以致用，放眼世界。

在2012/13年，我們有超過6,000名同學到中國內地交流，約300名學生遠赴日本、韓國、澳門、新加坡、德國、意大利及英國進行觀摩；另有230多名香港專業教育學院(IVE)的學生前往內地各省的企業實習，20名工商管理學科學生則到新加坡參加為期40天的工作實習。

2012年6月，200名本地及世界各地的學生雲集香港知專設計學院(HKDI)，參加環球設計夏令營。這個為期11天的活動是2012香港設計年的重點項目，活動內容包括設計大師講座、研討會、工作坊、珠江三角洲考察團等，促進文化交流及分享設計經驗。

我們亦與麻省理工學院(MIT)合辦2012年MIT交流夏令營，這是MIT中國科技教育交流計劃的一項活動，旨在促進中美兩地學生的文化交流。超過70名VTC學生參加了夏令營，接觸他國文化及擴闊眼界，獲益良多。

## Staff Knowledge Exchange

During the year, we also sought to encourage an international perspective among our staff and enhance our teaching capabilities and academic standards by inviting overseas visiting fellows for teaching and research activities as well as participation in overseas events.

In May 2012, we took part in Guangzhou's International Vocational Education Forum, which provided an excellent platform for our staff to learn from peers and share views and knowledge on vocational education with industry experts. The Master Lecture Series and Visiting Fellows/Creators-in-residence Scheme organised by the HKDI also offered significant opportunities for both our staff and students to learn from world-renowned designers and practitioners from overseas.

The VTC also organised the National Study Programme at Tsinghua University for the third time in June 2012. Through the programme, staff members were given the chance to learn from Mainland government officials, renowned academics and professors of Tsinghua and Peking Universities and other experts on the latest economic, social and cultural development in the Mainland.

## 教職員觀摩交流

我們鼓勵教職員擴闊國際視野，並於年內派員參加國際活動，以及邀請海外訪問學者參與教學及研究工作，以提升教學團隊的實力及學術水平。

2012年5月，我們參加在廣州召開的國際職教論壇，藉此平台與同行互相學習和交流專業教育的知識及灼見。HKDI舉辦的大師講座及訪問學人/駐校創作家計劃，亦提供機會給師生向世界設計名師及海外專家學習。

我們亦於2012年6月第三度籌辦清華大學國情研習班，讓VTC教職員可向內地官員、清華大學及北京大學的教授與知名學者，以及其他專家，了解內地最新的經濟、社會及文化發展情況。





### Worldwide Competitions

To promote students' all-round development and extend their international outlook, we encourage them to participate in local and overseas competitions such as the WorldSkills Hong Kong, WorldSkills Competition and Robocon Contest.

In 2012, a team of teaching staff and students from the Department of Engineering at IVE competed at the Shell Eco-marathon Asia 2012 in Malaysia with their self-developed solar-powered Vehicle SOPHIE and brought back the first runner-up award. Our students participated in Guangzhou/Hong Kong/Macao/Chengdu Youth Skills Competition in the same year, and won the championship of the Window Display Design trade.

### International Collaborations

To facilitate staff and student mobility, the VTC has actively established strategic alliances and sought partnerships with like-minded institutions.

During the year, we have entered into Memoranda of Understanding with JTB (HK) Ltd., Hackney Community College, UK, and University of West London, UK for staff and student exchange collaborations. Several signature exhibitions including "German Design Standards – From Bauhaus to Globalisation", D&AD Awards 2012 – Winners and Colours of Asia were organised by HKDI and IVE (Lee Wai Lee) in collaboration with renowned international institutes and organisations.

### 環球比賽 觀摩競技

為促進全人發展及擴闊國際視野，我們鼓勵學生參加本地及國際比賽包括香港青年技能大賽、世界技能大賽及全港大專生機械人大賽等。

2012年，IVE工程系師生組隊前赴馬來西亞，參加2012蜆殼亞洲環保汽車馬拉松比賽，憑自行研發的太陽能電動車SOPHIE創出佳績，勇奪亞軍。此外，VTC學生代表香港出戰2012年穗港澳蓉青年技能競賽，於櫬窗布置及演示項目奪冠。

### 國際伙伴 攜手協作

VTC積極與各地培訓機構結成策略伙伴，透過伙伴協作，促進師生於國際間的流動機會。

年內，我們與佳天美香港有限公司、英國赫克尼社區學院及西倫敦大學等簽訂了合作備忘錄，促進師生的交流合作。HKDI及IVE(李惠利)亦與國際知名院校及機構攜手，合辦「德國現代設計百年」展覽、英國D&AD設計及廣告大獎2012－得獎作品展及「亞洲色彩」展覽等盛事。

## Strong Linkage with the Mainland and Macao

The VTC continued to forge close relationships with Mainland universities and businesses, which provided students with opportunities for internships, service learning, research and training. A number of collaborative agreements were signed in 2012/13. These included Memoranda of Understanding on training and exchange programmes with Hebei Education Department, Ningbo Education Bureau and the Guangdong Occupational Skill Testing Authority.

At the same time, we sought to contribute to the development of vocational education and training (VET) in the Mainland. One example was our collaboration with the Guangdong Occupational Skill Testing Authority. During the year, VTC continued to render advice to Guangdong Industrial Design Institute (partner institute of Hong Kong Design Institute) in Nanhai in the areas of curriculum development, management structure and quality assurance. A number of exchange activities were organised for students, such as design workshop hosted by overseas master and industrial attachments in Nanhai region, as well as visits for Hong Kong industry associations.

Collaborations with our Macao counterparts also gathered pace in 2012/13. Echoing the Macao government's endeavours to help upgrade its workers' skills and capabilities, the VTC continued to respond to the training needs of our partners – the Labour Affairs Bureau of Macao, the Youth Affairs Bureau of Macao and others – in the areas of Vocational English Programme, Professional Diploma in Property Management, ProTools Certification and Incubation Programmes and other experience sharing sessions.

We also received a multitude of visitors, with over 50 delegations of approximately 2,200 delegates from the Mainland during the year.

## 與內地及澳門緊密聯繫

VTC 繼續與內地大學及工商業界加強合作，為學生提供工作實習、服務學習、研究項目及其他培訓。2012/13 年內，我們與多家內地機構達成合作協議，包括與河北省教育廳、寧波市教育局、廣東省職業技能鑒定指導中心簽署合作備忘錄。

對於內地專業教育培訓的發展，我們亦大力支持，例如與廣東省職業技能鑒定指導中心合作，於年內繼續向設於南海的廣東工業設計培訓學院(香港知專設計學院合作院校)提供有關課程發展、管理架構和質素保證方面的建議；同時為雙方學生提供舉辦交流機會，包括海外大師設計工作坊、南海工作實習，及安排香港的行業協會參觀訪問等。

VTC 亦響應澳門政府政策，為提升就業人士的技術及才能出力，於 2012/13 年繼續與澳門勞工事務局、澳門教育暨青年局等多個伙伴合作，提供職業英語、物業管理專業文憑、影音編輯工具 ProTools 證書等課程及企業培育計劃，並舉辦其他交流活動。

年內，我們接待了超過 50 個內地訪問團共約 2,200 名不同機構的人士。



## ENRICHING THE BREADTH AND DEPTH OF PROGRAMMES

### 課程廣泛深入 切合進修需要

We have always been committed to providing students of all ages with valuable and high quality VET. The VTC's awards, pegging at levels from sub-degree, degree to master, form a seamless progression pathway for students, enabling them to achieve their full potential.

#### A Robust VET Value Chain

Starting from September 2012, the Technological and Higher Education Institute of Hong Kong (THEi), a new member institution, has offered VTC degree programmes to the first cohort of Hong Kong Diploma of Secondary Education (HKDSE) graduates, adding to the value chain of VET.

More degree programmes are offered by THEi in September 2013, such as Landscape Architecture, Chinese Culinary Arts and Management, and Health Care. These will be complemented by applied research and consultancy that will further distinguish THEi as an institution that produces graduates, research and consultancy that can help industry development.

In its first year of operation, THEi secured external research grants from its partners and industry sponsorships from Kentec, Taiwan, to carry out R&D on sustainable and renewable energy, and Supremacy, Hong Kong, for work on waste recycling and resource recovery respectively.

VTC致力實踐使命，為不同年齡的學生提供優質的專業教育培訓，構建靈活貫通的升學階梯，涵蓋副學位、學位以至碩士程度，助學生發揮潛能。

#### 延伸升學階梯

自2012年9月起，新成立的香港高等科技教育學院(THEi)為首批香港中學文憑畢業生提供學士學位課程，延伸專業教育培訓的升學階梯。

THEi於2013年9月開辦更多學位課程，包括園境建築學、中華廚藝及管理，以及醫療護理課程，同時進行應用研究及提供顧問服務，為業界提供人才及技術支援，長足發展。

THEi營運首年，獲合作伙伴及企業資助研究項目，包括獲台灣金運科技股份有限公司捐款，合作進行可持續發展及再生能源的研發項目；並獲香港至杰集團有限公司資助，進行廢物循環再用及資源再生的研究。



### Valued Choice of Pre-employment Programmes

In addition to offering new degree programmes through THEi, a number of new courses and enriched modules are introduced in areas of growth and strong demand, such as engineering, construction, health care and elderly care services.

We are also extending the learning experiences and qualifications offered to students through collaborations with local, Mainland and overseas institutions and universities. Top-up degree programmes are offered to meet the aspirations of HD graduates and other sub-degree holders for higher qualifications. Moreover, master degree programmes are offered in partnership with The University of Warwick.

### Student-oriented Curriculum

Alongside these changes, we are also reviewing our curriculum to ensure our programmes are relevant to the diverse needs of our students. Revamped HD and Foundation Diploma (Level 3) programmes were introduced in 2012/13 for the first batch of HKDSE graduates. The new HD programmes have been developed with enriched language training, whole person development, green features as well as a mandatory component of not less than 90 hours of industrial attachment to enhance students' work-readiness and employability.

### 新增職前課程 切合需要

除了成立THEi開辦新的學位課程外，我們亦在具增長潛力及需求殷切的範疇，包括工程、建造、健康護理及安老服務等，推出新課程或增潤單元。

我們亦為學生提供更多進修和提升資歷的機會，與本地、內地以及海外多家院校及大學合作，開辦學士學位銜接課程，回應高級文憑畢業生及其他副學位畢業生對更高學歷的需求。此外，我們亦與英國華威大學合辦碩士課程。

### 課程設計 學生為本

我們在改革之際，也檢討課程內容，確保切合學生的不同需要。為配合首批香港中學文憑畢業生入讀，2012/13年的高級文憑及基礎文憑(級別三)課程經過革新。新的高級文憑課程包含增潤語文訓練、全人發展、環保知識和最少90小時的必修工作實習，裝備學生投身職場和提高就業能力。





The VTC's industry partners also enable students to connect to the workplace via mentoring them as they work on real-life projects. Examples included the Dairy Farm Corporate Brand Product and Career Webpage Design Projects, the Spaghetti House marketing project, and the Harbour Cruise – Bauhinia and Hong Kong Trade Development Council "Becoming An Entrepreneur" Project.

During the year, a total of 54,130 students enrolled in the VTC's pre-employment programmes. More than 13,400 students graduated from the full-time pre-employment programmes offered by our member institutions. Around 37% of graduates pursued further full-time studies and 90% of the remaining graduates secured employment.

#### VET in the Secondary Education Sector

The VTC actively promotes VET among secondary school students to help them plan for their future studies and career path. In this aspect, we provide senior secondary students with a wide spectrum of Applied Learning (ApL) courses under the new curriculum.

In 2012/13, 10 ApL courses were offered for 2,600 Secondary 5 students, providing them with opportunities to explore their orientation for further studies and career aspirations. A school-based curriculum with a set of elective subjects was also provided to 220 students at the Yeo Chei Man Senior Secondary School.

VTC的業界伙伴亦為我們的學生提供師友指導，讓他們在職場活用所學。實例包括牛奶公司企業品牌產品及就業網頁設計項目、意粉屋有限公司市場推廣計劃、洋紫荊維港遊及香港貿易發展局「我要做老闆計劃」。

年內，共有 54,130 名學生修讀 VTC 開辦的職前課程；成員院校全日制職前課程畢業生合共超過 13,400 名，當中約 37% 繼續升讀全日制課程，其餘有意求職的畢業生中有九成獲聘。

#### 於中學推廣專業教育培訓

VTC 積極向中學推廣專業教育培訓，幫助學生規劃未來升學及事業發展路向。故此，我們為高中生提供多個不同範疇的應用學習課程。

2012/13 年，我們為 2,600 名中五生提供 10 項應用學習課程，讓他們更好了解自己的升學及就業志向。邱子文高中學校亦為 220 名學生提供校本課程，當中包括一系列選修科目。

## Full Support to Marginalised and Minority students

Endeavouring to care for the less privileged, non-Chinese speaking (NCS) students and students with special educational needs (SEN), the VTC provides them with various vocational education and training opportunities. Dedicated support and services are offered to these students to meet their specific needs and facilitate their growth.

In the past year, the VTC continued to offer the Vocational Development Programmes to non-engaged people aged 14 to 24 with education below sub-degree level to help them search for their own interest in life and equip them for further studies or employment. In collaboration with the Social Welfare Department, the VTC also offered tailor-made VET programmes for over 1,200 residents at the Tuen Mun Children and Juvenile Home. The VTC provided services for about 900 youths in support of the Government's Youth Pre-employment Training Programme and Youth Work Experience and Training Scheme.

We also provided vocational training to people with special educational needs through our member institutions. In 2012/13, 570 full-time and 480 part-time students were enrolled in programmes offered by the Shine Skills Centre. About 580 SEN students were also enrolled in programmes such as top-up degree, HD, Foundation Diploma (Level 3) and Diploma in Vocational Education offered by our other member institutions. Adapted ApL courses were offered to about 120 senior secondary students with intellectual disabilities.

About 20 dedicated full-time and part-time VET programmes were offered to about 750 NCS students in the past year catering for their specific needs. A new Youth College was set up in 2012/2013 where enhanced support is provided for NCS and SEN.

## Whole Person Development

The VTC seeks to develop the intellectual, personal, vocational and physical abilities of its students through a challenging curriculum, experience-based co-curricular activities, and adventurous learning opportunities.

## 關顧不同社群學生

VTC 關顧弱勢社群、非華語學生及有特殊教育需要的學生，為他們提供各種教育培訓機會，更因應他們的發展需要給予特別支援及專設服務。

年內，我們繼續開辦職業發展計劃，對象為副學位以下教育程度的14至24歲待業青年，協助他們尋找人生志趣，為繼續進修或就業作準備。我們亦和社會福利署合作，為屯門兒童及青少年院逾1,200名院友提供特設的專業教育培訓課程。此外，我們又支持政府的展翅計劃和青少年見習就業計劃，為約900名青少年提供服務。

VTC 的機構成員亦為有特殊教育需要的人士提供培訓。2012/13學年，展亮技能發展中心共取錄570名全日制及480名兼讀制課程學生。另有約580名有特殊教育需要學生入讀由VTC其他院校開辦的學位銜接、高級文憑、基礎文憑(級別三)及中專教育文憑課程。我們又提供約120個應用學習調適課程名額，供有特殊教育需要的高中生修讀。

去年，我們因應非華語學生的需求，特別開設了約20項全日制和兼讀制專業教育培訓課程，錄取約750名非華語生。而為進一步支援非華語生及有特殊教育需要的學生，我們更於2012/13年成立了一所新的青年學院，以照顧他們的需要。

## 培育全人發展

除了傳遞知識，我們同樣重視學生的個人品格和身心發展。為此，我們提供豐富充實的課程、着重體驗的課程活動及歷奇訓練的機會，積極裝備他們。





Apart from student development programmes such as IVElite and Wofoo Leaders' Network which offer students opportunities to enhance their learning ability and personal attributes, two new programmes, "Speak for SUCCESS" and "Road to Marathon", were piloted in 2012 and 2013 respectively. Students engaged in the projects are exposed to a wide variety of activities aimed at fostering essential attributes including communication and presentation skills, effective planning and self-management.

#### **Qualifications Framework Development**

Promoting lifelong learning is one of the missions of the VTC. As a staunch supporter of the Qualifications Framework (QF), which provides local workforce with a clear pathway for the pursuit of lifelong learning, the VTC has assisted in formulating the Specifications of Competency Standards (SCS) for various industries since 2005. To help practitioners obtain recognised qualifications that are in line with SCS, a structured system of vocational assessments for key trades was set up. In 2012/13, about 4,500 VTC students sat for the vocational assessments in Safety, Health and Environment, Beauty Care Services and Hairdressing.

As part of the support to the QF, the VTC also acts as the Recognition of Prior Learning (RPL) assessment agency to assess the skills, knowledge and experience acquired by individuals from eight industries: Printing and Publishing, Watch and Clock, Hairdressing, Property Management, Automotive, Jewellery, Logistics and Chinese Catering industries. It is anticipated that the RPL services will be extended to other industries, such as the Retail as well as the Import and Export industries in 2014.

#### **Quality Assurance and Programme Accreditation**

The VTC is seeking accreditation with relevant academic and professional bodies. The VTC has been holding the Programme Area Accreditation status in 69 Programme Areas up to QF Level 4. Three new degree programmes to be offered by THEi in September 2013, namely, bachelor degree programmes in Health Care, Landscape Architecture, and Chinese Culinary Arts and Management, went through Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) accreditation. Also, 13 new top-up degree programmes have been accredited by HKCAAVQ during the year.

除了學長啟導計劃及和富領袖網絡活動，讓學生增進學習能力和提升個人素養，我們亦透過舉辦「Speak for SUCCESS」有效溝通及演講訓練計劃與「Road to Marathon」長跑運動訓練兩個新項目，培養學生多項要素，包括溝通及表達技巧、有效策劃及自我管理等。

#### **支援資歷架構**

推廣終身學習是VTC的使命之一。我們鼎力支持資歷架構，為在職人士提供清晰的進修階梯，鼓勵終身學習。自2005年起，VTC協助為多個行業擬訂《能力標準說明》。為協助從業員取得符合《能力標準說明》要求的認可資歷，VTC亦為各大主要行業提供系統化的專業能力評估服務。在2012/13年，約4,500名VTC學生接受了安全、健康與環境保護、美容護理服務及美髮等範疇的專業能力評估。

我們亦是資歷架構「過往資歷認可」機制之評核機構，為印刷及出版、鐘錶、美髮、物業管理、汽車、珠寶、物流及中式飲食八個行業的從業員進行評估，評估他們的技能、知識及業內經驗。這項服務預計將於2014年擴展至其他行業，如零售及進出口業。

#### **質素保證及課程認證**

為保證辦學質素，我們積極尋求相關學術及專業團體的認可。我們已獲香港學術及職業資歷評審局確認在69個學科範圍內具學科範圍評審資格，可開辦達資歷架構第四級的課程。THEi將於2013年9月增辦的醫療護理、園境建築和中華廚藝及管理三個新學位課程，已通過評審局的審核，另有13個銜接學位課程亦於年內通過了評審局的評審。

## ENHANCING INFRASTRUCTURE FOR STUDENT LEARNING

### 加強設施 優化學習環境

The VTC has always been passionate about providing students with a dynamic and supportive learning environment where they can develop their skills and maximise their potential.

#### Training Facilities Development

During the year, a number of capital projects have been undertaken to create a quality learning and teaching environment. One such newly completed project is the Wofoo Foundation Dr Joseph Lee Whole Person Development Education Centre, which provides indoor and outdoor experiential and adventure-based training. In 2012/13, more than 2,600 students under the Structured Whole Person Development Programme have participated in the adventure-based training day camps.

Construction of the International Culinary Institute at Pokfulam, student dormitory at IVE (Tsing Yi) and THEi new campus in Chai Wan, also capital projects, is well underway.

我們致力營造充滿活力和有利學習的環境，協助學生掌握知識及發揮潛能。

#### 增建訓練設施

年內，我們進行多個大型建設項目，優化院校的學習與教學環境。其中新落成的和富慈善基金李宗德博士全人發展教育中心，是專為全人發展課程而設，提供室內和戶外的體驗式及歷奇活動。2012/13年全人發展課程的歷奇訓練日營，有超過2,600名學生參加。

其他尚在興建的項目包括在薄扶林的國際廚藝學院，位於IVE(青衣)的學生宿舍，以及THEi在柴灣的新校舍。



### Simulated Learning Environment

During the year, a number of training facilities have been set up at different campuses of IVE which provide students with simulated learning environments to acquire skills and knowledge in industries.

One such example is the BOCHK Financial Services Learning Centre at IVE (Sha Tin), which allows students to acquire practical knowledge about banking operations and customer service techniques through role-play practices. A Civil Engineering Laboratory was established at IVE (Tuen Mun) to provide hands-on training in relation to civil engineering. The Centre for Legal and Administrative Practices featuring a moot court was also set up at IVE (Morrison Hill) where students could participate in true to life court proceedings.

### 模擬業界環境 真實體驗

年內，IVE不同院校增設新的訓練設施，模擬業界真實環境，讓學生仿如置身職場，有效學習業務技巧。

這些設施包括設於IVE(沙田)的中銀香港金融服務學習中心，學生可透過角色扮演，學習真實的業內運作流程和磨練顧客服務技巧；IVE(屯門)的土木工程實驗室配備各類基本行業實習器材供學生使用；IVE(摩理臣山)的法律及行政實習中心則設有模擬法庭進行實況學習。



## SERVING THE BUSINESS AND INDUSTRY WITH EXPERTISE

### 專業知識 服務業界

A high quality workforce is crucial to maintain Hong Kong's competitive edge. During the year, the VTC has administered several industry-wide schemes and training programmes to help industries upgrade their employees' competencies and enhance their competitiveness.

#### Cross-border Qualifications

In March 2013, the VTC launched the "One Examination, Multiple Certification" System in collaboration with the Guangdong Occupational Skill Testing Authority. The system was piloted in the beauty and hairdressing industries and will be extended to sectors such as vehicle maintenance, elderly care, printing and property management. The introduction of this scheme marks a milestone in effort to raise the professionalism and competitive advantages of workers in Hong Kong, the Mainland and member countries of the International Professional Standards Network (ipsn) including Japan, Australia, New Zealand and Canada.

Besides that, the "One Trade Test Two Certificates", which is approved by the Ministry of Human Resources and Social Security of the People's Republic of China, is periodically held at the Chinese Cuisine Training Institute (CCTI). During the year, 55 CCTI trainees sat for the trade test and received dual certificates.

#### In-service Training and Consultancy Services

Apart from promoting cross-border recognition, the VTC has helped raise the competitiveness of local businesses and workforce through apprenticeship schemes, industry-specific training as well as consultancy services.

優質人才對維持香港的競爭優勢至為重要。去年，VTC為不同行業舉辦了多個計劃及訓練課程，協助提升從業員的才能，增強競爭力。

#### 中港互通資歷

2013年3月，VTC與廣東省職業技能鑑定指導中心協商合作，率先於美容及美髮業推行「一試三證」計劃，日後將陸續擴展至其他行業，包括汽車維修、養老護理、印刷及物業管理等。引入「一試三證」這項跨地域職業能力資格互認計劃，標誌香港、內地、國際專業標準聯盟成員國(包括日本、澳洲、新西蘭和加拿大)在提升從業員的專業水平和競爭力方面跨進重要里程。

此外，中華廚藝學院亦定期舉辦獲中華人民共和國人力資源和社會保障部核准的「一試兩證」技能考核。年內共有55名中華廚藝學院學員通過考核，同時獲頒中港兩地的證書。

#### 在職培訓及顧問服務

除了推動中港互通資歷外，VTC亦提供學徒訓練、特定行業培訓及顧問服務，協助本地業界及從業員提升競爭力。



In 2012/13, about 3,400 apprentices in over 130 trades received training to become qualified skilled workers under the Apprenticeship Scheme. Besides, a traineeship scheme for service industries was launched. The scheme was piloted in the Beauty Care and Hairdressing industries and over 200 trainees enrolled during the year. Planning is under way to extend the scheme to other trades such as retail, elderly care services and food and beverage services, which will support young people to develop their career through practical on-the-job training complemented with vocational education.

In parallel, the Institute of Professional Education And Knowledge (PEAK) provides a wide range of quality in-service training services for working people in various industries including banking, finance, insurance and information technology. Professional certificate courses are offered to in-service personnel of the catering industry through the VTC Tao Miao Institute. Training and consultancy services are also provided to the Government and corporations which include services for supporting the mandatory building inspection scheme, School-based Teacher Training Programme and other initiatives.

### New Setup Facilitating Industry Development

During the year, the VTC established the Plastic Materials Resources Centre in collaboration with the Federation of Hong Kong Industries. Acting as a central repository for plastic materials, the centre helps the development of the plastics industry, especially for small and medium enterprises in facing keen competition and rapid changes in the consumer market.

In view of the rapid development of the catering industry, the International Culinary Institute will be established in 2016 to train professional manpower in international cuisines. The Institute will offer a wide spectrum of programmes, leading to certificate, diploma, professional diploma, higher diploma, as well as degree qualifications to be developed in collaboration with THEi for youth and in-service practitioners. To pave the way for future collaborations, several exchanges with overseas culinary institutions have been lined up in order to establish a network of experts in various international cuisines.

2012/13年，約3,400名從事130多個工種的僱員參加學徒訓練計劃，透過相關訓練成為合格技工。此外，為服務業提供培訓的見習員試點訓練計劃亦於期內推出。計劃以美容業及美髮業作試點，吸引逾200名學員參加。此計劃現擬定擴展至零售業、安老服務業及西式餐飲業，希望年輕人透過工作間的實習，輔以專業教育課程，為事業發展奠定基礎。

此外，高峰進修學院(PEAK)為銀行、金融、保險、資訊科技等從業員亦提供廣泛的在職培訓服務；VTC稻苗學院為飲食業僱員開辦專業證書課程。我們亦向政府及業界機構提供培訓及顧問服務，當中包括支援強制驗樓計劃、校本教師培訓計劃及其他項目的推行。

### 嶄新設施 推動業界發展

VTC與香港工業總會合作，於年內成立塑膠材料資源中心，設有塑膠材料資料庫供業界參考，支援行業發展，尤其能幫助中小企業，面對消費市場迅速轉變的激烈競爭。

配合飲食業的迅速發展，VTC將於2016年完成國際廚藝學院的興建，培訓國際廚藝及飲食業專才。學院會為年輕人及在職人士開辦廣泛的課程，包括證書、文憑、專業文憑、高級文憑課程，並會與THEi合辦學位課程。現正積極聯繫海外廚藝院校，安排交流活動，以便建立各式菜系的專家網絡。





# OUR COLLABORATORS

*Crystallising  
Win-Win Partnerships*

合作伙伴 締造雙贏



## BUILDING SYNERGY FOR SUCCESS

### 協同合作 效益卓越

The Vocational Training Council (VTC) aspires to be a trusted partner of business, industry and the community and endeavours to establish longstanding mutually beneficial relations with them. Towards this end, the VTC has actively engaged with industries, professional organisations and government departments through offering an array of vocational education and training (VET) programmes, consultancy services and joint projects with industries.

During the year, we have continued to strengthen our partnership with industries by all means. For example, training courses on occupational health and safety in arboriculture and identification of common trees in Hong Kong were launched to meet the increasing training needs. Courses on Chinese catering sales and marketing training, and fishermen training were organised with the Association for Hong Kong Catering Services Management, and the Agriculture, Fisheries and Conservation Department.

The Jockey Club Heavy Vehicles Emissions Testing and Research Centre has also provided testing, research and consultancy services to government departments and major corporations.

職業訓練局(VTC)期望成為工商各界和社會所信賴的伙伴，努力與各方建立互惠互利的長遠關係。本着這個宗旨，我們積極與業界、專業團體和政府部門結成伙伴，開辦專業教育培訓課程，提供顧問服務或合作項目。

年內，我們繼續在多方面與業界鞏固伙伴關係。例如，我們推出樹藝職業健康與安全、辨識香港常見樹木等培訓課程以回應殷切的需求；又與香港餐務管理協會合辦中菜營銷及市場推廣培訓，與漁農自然護理署協辦漁民訓練等。

我們的賽馬會重型車輛排放測試及研究中心，亦為政府部門及大型企業提供測試、研究及顧問服務。



## Extensive Network and Resources

Leveraging the network and resources of its partners, the VTC offers diverse ways for students to broaden their industry knowledge and prepare for their future career.

The Career China Project launched under a collaborative effort between the Federation of Hong Kong Industries and the VTC is an example. Through participation in the programmes, students are able to gain a better understanding on the latest industrial development and employment prospects in the Mainland. The YIC Education Programme organised by the Hong Kong Young Industrialists Council also enabled VTC students to learn from industry experts and provided them with attachment opportunities to work at their members' businesses. Other attachment programmes included IT Buddies Programme by the Boys' and Girls' Clubs Association of Hong Kong; the Microsoft Summer Coding Camp by Microsoft (Hong Kong); Weborganic Seed School Industrial Attachment Programme by Weborganic; GTI Industrial Attachment Programme by Global Technology Integrator.

## Industry Collaborations

During the year, our relationships with industry partners continued to grow through co-operative arrangements for training, industrial attachments and other collaborations.

Examples include the Memoranda of Understanding with SGS Hong Kong and Zhongshan Centre for Disease Control and Prevention on joint training or attachment programmes. We also entered into agreement with a number of corporations including Hong Kong Trade Development Council, Ocean Park and Hong Kong Association of Property Service Agents to offer industrial attachment opportunities for our students.

## 廣結網絡 開拓資源

VTC憑藉伙伴機構的網絡和資源，為學生提供多種途徑擴闊對業界的認識，為未來的事業發展作好準備。

由香港工業總會和VTC合辦的神州青雲路就業計劃就是一例。學生透過參與計劃，對內地的最新行業發展和就業前景更為了解。香港青年工業家協會主辦的YIC青年教育培訓計劃，不但讓VTC學生從業界專家身上學習，更為他們安排到會員機構內實習。其他的工作實習機會包括：香港小童群益會的上網學習伙伴計劃、微軟香港的應用程式夏令營、有機上網的種籽學校工作實習計劃、Global Technology Integrator的GTI工作實習計劃等。

## 業界協作

年內，我們與業界的伙伴關係更形鞏固，攜手安排多項培訓、工作實習和其他協作項目。

我們與香港通用檢測認證有限公司、中山市疾病預防控制中心等簽訂合作備忘錄，共同開辦培訓課程或實習項目。我們又與多間機構達成協議，包括香港貿易發展局、海洋公園、香港物業管理服務協會，為學生提供工作實習機會。





We believe participating in projects and competitions allows students to gain a broader perspective in their fields. During the year, our students have participated in a series of collaborative projects, competitions and research activities with the support of the VTC's industry partners. Some of them included collaborative projects with IT Accountants Association, Dairy Farm, Amoy Food Limited, Tao Heung Group, Radio Television Hong Kong and the Hong Kong Museum of Art.

### Scholarships for Students

The VTC is grateful to its donors for their generous support of its academic, student development and infrastructure enhancement over the years.

A number of sponsorships have been received during the year. For example, the Hong Kong Construction Association and 10 leading construction corporations have donated scholarships to over 150 engineering students from the Hong Kong Institute of Vocational Education (IVE). Hong Kong Disneyland also awarded scholarships to about 70 students in hotel, tourism and catering service, entertainment and creative industry and engineering programmes. In the past year, we also established the VTC Student Development Foundation to support the development needs of VTC full-time students and received generous support from a wide variety of donors.

我們相信，藉着參加專題習作、比賽等，學生可擴闊在專修學科領域的視野。年內，我們的學生得到VTC業界伙伴的支持。參與多項專題合作項目、比賽和研究活動，協作伙伴包括資訊財務師協會、牛奶公司、淘化大同食品有限公司、稻香集團、香港電台及香港藝術館等。

### 獎學金

VTC十分感激多年來慷慨捐贈的機構及人士，他們的支持對我們提升教學成效、促進學生發展和改善設施的工作均有裨益。

年內，我們獲得多項贊助，當中香港建造商會與十家大型建築公司向逾150名IVE工程學科學生捐出獎學金；香港迪士尼樂園向大約70名學生頒授獎學金，受惠對象包括酒店、旅遊及飲食、娛樂、創意工業及工程科學生。此外，為支援VTC全日制學生的發展，我們去年成立了VTC學生發展基金，同樣得到各方人士和團體襄助，慷慨支持。

## Industry Recognitions

The Hong Kong General Chamber of Small and Medium Business has presented the Best SME's Partner Award to the VTC, in recognition of its support to industry.

In 2012, the Department of Construction of IVE has also received the Silver Award of the Hong Kong ICT Awards: Best Professional Development (Other Professional) Award for its "Building Information Modelling Education in IVE", a recognition of the VTC's contribution to the ICT manpower and professional development in Hong Kong.

## 業界認同

香港中小型企業總商會嘉許VTC為支持業界出力，向我們頒授中小企業最佳拍檔獎。

2012年，IVE建造工程系以建築信息模擬教育在IVE項目，獲得香港資訊及通訊科技獎之最佳專業發展(非資訊及通訊科技行業)銀獎，肯定VTC對香港資訊及通訊科技人力和專業發展的貢獻。



## TRAINING BOARDS AND COMMITTEES

### 訓練委員會和一般委員會

The VTC has gathered representatives from major trade associations and unions, professional bodies, educational and training institutes, and government departments to form 21 Training Boards and five General Committees.

The Training Boards and General Committees support the manpower development needs of industries and vocational education and training in Hong Kong. Comprising stakeholders in nearly all major sectors in Hong Kong, the Training Boards and General Committees play an important advisory role in setting out directions, strategic development and quality assurance mechanisms for VTC programmes.

#### Recognition of Exemplary Contributions

The VTC Honorary Fellowship is the highest award of the VTC for distinguished individuals who have made significant contributions to the development of VET in Hong Kong and are staunch supporter in VTC's services.

VTC匯集各大工商聯會、專業團體、教育培訓院校、政府部門的代表，成立21個訓練委員會和五個一般委員會。

這些委員會負責支援工商業的人力培訓需求，同時協助發展本地專業教育培訓服務。各個委員會的成員涵蓋各主要行業的持份者，對於制訂VTC課程的方向、策略發展、質素保證機制，肩負重要的諮詢角色。

#### 表揚傑出貢獻

VTC所頒授的榮譽院士，是我們最高規格的榮銜，旨在表揚傑出人士對本港專業教育培訓的重大貢獻，和他們給予VTC的堅實支持。



Six prominent individuals were conferred the Honorary Fellowship at the 2012 VTC Graduation Ceremony. They were:

- Mr. CHEUNG Kin-fai, MH  
Chairperson of Rehabilitation Alliance, Hong Kong  
Chairperson of The Hong Kong Joint Council  
for People with Disabilities
- Mr. Albert IP Yuk-keung  
Independent Non-Executive Director and Audit Committee  
Chairman, Eagle Asset Management  
Independent Non-Executive Director and Audit Committee  
Chairman, Hopewell Highway Infrastructure, Hong Kong
- Professor KAN Tai-keung, BBS, SBS  
Founder of Kan & Lau Design Consultants
- Mr. Stanley LAU Chin-ho, BBS, MH, JP  
Managing Director of Renley Watch Manufacturing  
Company Limited  
Deputy Chairman of Federation of Hong Kong Industries
- Mr. Kennedy LIU Tat-yin  
Partner and Head of Capital Market Services Group of  
PricewaterhouseCoopers  
Chairperson of The Hong Kong Council of Social Service
- Dr. Albert MA Hon-ning, JP  
Chairman and Managing Director of Hong Kong LP Gas  
(Holdings) Limited  
School Supervisor of HKMA College of Further Education

在2012年VTC畢業禮上，我們向六位業界翹楚頒授榮譽院士：

- 張健輝先生 , MH  
香港復康聯盟主席  
香港復康聯會主席
- 葉毓強先生  
香港鷹君資產管理(冠君)有限公司  
獨立非執行董事及審計委員會主席  
香港合和公路基建有限公司獨立非執行董事  
及審計委員會主席
- 錦埭強教授 , BBS, SBS  
錦與劉設計顧問公司創辦人
- 劉展灝先生 , BBS, MH, JP  
運年鐘業有限公司董事總經理  
香港工業總會副主席
- 廖達賢先生  
羅兵咸永道會計師事務所合夥人  
及資本市場服務組主管  
香港社會服務聯會主席
- 馬漢寧博士 , JP  
香港液體氣(集團)有限公司董事局主席  
兼集團總經理  
香港管理專業協會持續進修書院校監





OUR  
PEOPLE

*Building Quality  
Human Assets*

人才濟濟  
共建人力寶庫

# GROOMING TALENTED STUDENTS

## 培育英才

As a people-centred organisation, the Vocational Training Council (VTC) is dedicated to providing its students and staff with diverse opportunities and full support.

Students of the VTC have constantly sought challenges through participation in competitions. Academic excellence and all-round achievement of our students were fully demonstrated in a range of international, regional, national and local competitions in 2012/13. The recognitions they received showcased their talents, and bore witness to the education and training quality of VTC programmes.

### Key Student Awards

#### Business

##### ACCA Hong Kong Business Competition

- 1st Runner-up, Best Budgeting, Most Creative Team and Best Team Spirit  
CHAN Chak-sing, CHOW Sze-tung, WONG Choi-yi and YEUNG Yuen-ling  
Department of Business Administration, IVE (Kwun Tong)

職業訓練局(VTC)以人為本，為學生和員工提供各式各樣的機會，全力支持人才發展。

我們的學生敢於接受挑戰，躊躇參加不同比賽。2012/13年，許多學生在國際、區域、全國及本地多項比賽中大放異彩，無論在學業或其他發展，均表現出色，成績斐然。VTC學生屢獲殊榮，不單展示他們才華洋溢，亦肯定了VTC專業教育培訓課程的質素。

#### 學生佳績

#### 商業

##### ACCA商業策劃大比拼

- 亞軍、最佳預算案、最具創意隊伍、  
最具團體精神  
陳澤聲、周思彤、黃楚怡、楊婉鈴  
IVE(觀塘)工商管理系





#### **HKIAAT Accounting and Business Management Case Competition**

- The Champion  
YEUNG Yik-ho, CHEUNG Yuen-ting, LIU Lok-hang and SUEN Man-luen  
Department of Business Administration, IVE (Kwun Tong)

#### **Creative Media**

##### **Design & Art Direction Awards 2012**

- Design Student Award  
NG Pui-yin, LAW Ying-ting and CHANG Oi-ting  
Department of Communication Design and Digital Media, HKDI

##### **Hong Kong Designers Association – Design Student of the Year Award 2012**

- Design Student of the Year Award  
TAM Ho-yin  
Department of Product and Interior Design, HKDI

##### **Hong Kong Fur Design Competition 2013**

- Champion (Full Fur Category)  
LEE Ngai-yi  
Department of Fashion and Image Design, HKDI
- Champion (Fur Combination Category)  
CHUI Ka-ying  
Department of Fashion and Image Design, HKDI

##### **The 6th Hong Kong Lighting Design Competition**

- Champion (Student Group)  
NIP Fu-yuk  
Department of Product and Interior Design, HKDI

#### **HKIAAT 會計及商業管理個案比賽**

- 冠軍  
楊奕皓、張婉婷、廖樂行、孫文鑾  
IVE (觀塘)工商管理系

#### **創意媒體**

##### **英國 D&AD 設計及廣告大獎 2012**

- 設計學生獎  
伍佩妍、羅映婷、張靄婷  
HKDI 傳意設計及數碼媒體系

##### **香港設計師協會 2012 年度設計學生大獎**

- 年度設計學生大獎  
談浩然  
HKDI 產品及室內設計系

##### **香港皮草設計比賽 2013**

- 冠軍(全皮草組)  
李羿誼  
HKDI 時裝及形象設計系
- 冠軍(皮草混料組)  
崔嘉盈  
HKDI 時裝及形象設計系

##### **第六屆香港燈飾設計比賽**

- 冠軍(學生組)  
聶富玉  
HKDI 產品及室內設計系

**The 13th Hong Kong Footwear Design Competition**

- Gold Award (Children Category)  
LEE Ngai-yeo  
Department of Fashion and Image Design, HKDI
- Gold Award (Ladies' Boots Category)  
WONG Ka-man  
Department of Fashion and Image Design, HKDI
- Gold Award (Ladies' Shoes and Bags Category)  
WONG Mei-ying  
Department of Fashion and Image Design, HKDI

**The 14th Hong Kong Jewellery Design Competition**

- Champion (Student Group)  
PANG Horng  
Department of Product and Interior Design, HKDI

**The 14th Hong Kong Eyewear Design Competition**

- Champion (Student Group)  
PANG Horng  
Department of Product and Interior Design, HKDI

**The 29th Hong Kong Watch and Clock Design Competition**

- Champion (Student Group)  
NGAN Pik-ki  
Department of Product and Interior Design, HKDI

**第十三屆香港鞋款設計比賽**

- 金獎(童裝鞋款組)  
李羿誼  
HKDI時裝及形象設計系
- 金獎(女裝靴組)  
王嘉敏  
HKDI時裝及形象設計系
- 金獎(女裝鞋袋組)  
黃美瑛  
HKDI時裝及形象設計系

**第十四屆香港珠寶設計比賽**

- 冠軍(學生組)  
彭鴻  
HKDI產品及室內設計系

**第十四屆香港眼鏡設計比賽**

- 冠軍(學生組)  
彭鴻  
HKDI產品及室內設計系

**第二十九屆香港鐘表設計比賽**

- 冠軍(學生組)  
顏碧琪  
HKDI產品及室內設計系



## Engineering

### Autodesk Hong Kong Building Information Model Awards 2012

- Student Category Award  
LAM Ka-chun  
Department of Construction, IVE (Tsing Yi)

### Hong Kong Computer & Communications Festival 2012

- Champion  
LEUNG Yung, NG Chun-tung, LEUNG Ho-yin and LAM Kwan-chiu  
Department of Electronic and Information Engineering,  
IVE (Sha Tin)

### Shell Eco-marathon Asia 2012

- 1st Runner-up in Solar Group (Prototype Category)  
SO Tin-ching, LEE Wai-kin, TSE Ka-ming, YIP Ching-to,  
LAM Yuk-hong, TSE Chun-yu, YEUNG Wing-tai and  
NG Wing-kuen  
Department of Engineering, IVE (Tsing Yi)

## Skills Competitions

### The 7th Guangzhou/Hong Kong/Macao/Chengdu Youth Skills Competition

- Champion (Window Display Design)  
WONG Ho-shan, YEUNG On-wing and CHEUNG Kwok-for  
Department of Product and Interior Design, HKDI
- 1st Runner-up (Intelligent Home Appliance Installation)  
LI Kwan-ha, CHAK Sze-wing, FAN Chun-wing  
Department of Engineering, IVE (Tsing Yi)

## 工程

### Autodesk 香港建築信息模擬設計大獎 2012

- 學生界別大獎  
林嘉駿  
IVE(青衣)建造工程系

### 香港電腦通訊節 2012

- 冠軍  
梁榕、吳鎮通、梁浩賢、林均釗  
IVE(沙田)電子及資訊工程系

### 2012 奧殼亞洲環保汽車馬拉松

- 原型概念太陽能組別亞軍  
蘇天正、李偉健、謝嘉明、葉靜濤、  
林旭康、謝雋禹、楊詠泰、伍永權  
IVE(青衣)工程系

## 技能比賽

### 第七屆穗港澳蓉青年技能競賽

- 冠軍(櫥窗布置及演示)  
黃浩珊、楊安榮、張國科  
HKDI產品及室內設計學系
- 亞軍(智能家居電器安裝)  
李君夏、翟詩榮、范俊穎  
IVE(青衣)工程系



## Sports

### Hang Seng All Schools Championships

- 2nd Runner-up in Men's Double  
IVE Men's Table Tennis Team

### 18th All China University Fencing Championship

- 1st Runner-up (IVE Women's Team Foil)  
CHAN Shuk-yan  
Department of Product & Interior Design, HKDI  
CHUNG Hiu-lam  
Department of Hotel, Service and Tourism Studies  
IVE (Haking Wong)  
LI S.Y.H.  
Department of Business Administration, IVE  
(Haking Wong)

## VTC Outstanding Students Awards

The VTC has sought to recognise the outstanding achievement of students and encourage them to pursue continued growth. During the year, the Dr Ng Tat-lun Memorial Outstanding Students Awards were presented to nine high achievers who have demonstrated excellence in academic, leadership, personal traits, extra-curricular activities and community services. The recipients for 2012 are:

### Applied Science

- KAN Ka-man  
Department of Applied Science, IVE (Chai Wan)

### Business Administration

- HO Wing-sum  
Department of Business Administration, IVE (Tsing Yi)

### Design

- WU Chung-man  
Department of Communication and Digital Media, HKDI

### Hotel, Service and Tourism Studies

- SO Yuen-yan  
Department of Hotel, Service and Tourism Studies, IVE  
(Haking Wong)

## 體育

### 恒生學界盃

- 男子雙打季軍  
IVE 男子乒乓球隊

### 第十八屆全國大學生劍擊錦標賽

- 亞軍 (IVE 女子花劍隊)  
陳淑欣  
HKDI 產品及室內設計系  
鍾曉琳  
IVE (黃克競)酒店、服務及旅遊學系  
李瑞儀  
IVE (黃克競)工商管理系

## 傑出學生

我們積極表揚傑出學生，鼓勵他們奮發向上。年內，共有九名優秀學生獲頒「伍達倫博士紀念傑出學生獎」。得獎者在學業、領導才能、個人涵養、課外活動及社區服務方面均表現出色。2012年的得獎者為：

### 應用科學

- 鄭嘉敏  
IVE (柴灣)應用科學系

### 工商管理

- 何詠深  
IVE (青衣)工商管理系

### 設計

- 胡頌敏  
HKDI 傳意設計及數碼媒體系

### 酒店、服務及旅遊學

- 蘇琬茵  
IVE (黃克競)酒店、服務及旅遊學系

**Information Technology**

- LO Wing-sze  
Department of Information and Communications Technology, IVE (Tsing Yi)
- MAK Chun-yin  
Diploma in Vocational Education (Information Technology), Youth College (Kwai Fong)
- WONG Ho-yan  
Diploma in Vocational Education (Information Technology), Youth College (Kwai Fong)

**Engineering**

- HUI So-ha  
Department of Construction, IVE (Morrison Hill)
- TSEUNG Chung-long  
Department of Electrical Engineering, IVE (Haking Wong)

**資訊科技**

- 勞詠詩  
IVE(青衣)資訊及通訊科技系
- 麥晉謙  
青年學院(葵芳)中專教育文憑課程(資訊科技)
- 王可欣  
青年學院(葵芳)中專教育文憑課程(資訊科技)

**工程**

- 許素霞  
IVE(摩理臣山)建造工程系
- 蔣松浪  
IVE(黃克競)電機工程系





## Turning Aspirations into Reality 實踐抱負 理想成真

Vinunce LO Wing-sze

Higher Diploma in Telecommunications and Networking  
IVE Graduate in 2013

勞詠詩

IVE 電訊及網絡科技高級文憑課程 2013 年畢業生

Vinunce LO Wing-sze, who graduated from the Hong Kong Institute of Vocational Education (IVE) in 2013 with a Higher Diploma in Telecommunications and Networking, had a keen interest in computers from an early age. After assembling her first computer when she was a secondary student, Vinunce set out to pursue a career in information technology. She opted for the IVE after graduating from secondary school.

While studying, Vinunce participated in extra-curricular activities, voluntary services, cultural exchange programmes and also acted as a VTC student ambassador. She described life at the IVE as “fruitful” and said she had benefited a lot. “Thanks to the rich campus life and dedicated teachers, I become more motivated and confident.”

Vinunce thought the programmes offered by the IVE strike a balance between theory and practice. In addition to empowering students with professional knowledge, the institute also offers practical training and placement opportunities. “I was attached to the Housing Authority, and acted as a team leader of the internship group, assisting in planning and organising teammates’ tasks. In the internship, we were tasked to install and test software in the office. Each of us was required to handle around 10 computers a day and so effective time management became crucial. The attachment experience allowed me to practise what I have learned in a real working environment. It also enhanced my leadership and communication skills and better equipped me for entering the business world.”

Her outstanding performance in academic and extra-curricular activities has earned her a number of scholarships from the the VTC, Government and other organisations. She was recently awarded the Alistair Harvey Foundation scholarship to further her study in the UK for a bachelor degree in information technology. Vinunce hopes to develop a web-based home healthcare monitoring system for the elderly after graduation.

勞詠詩於2013年修畢IVE電訊及網絡科技高級文憑課程。她自小對電腦深感興趣，中學時代已裝嵌出人生首部電腦，此後立志投身資訊科技行業。中學畢業後，她選擇入讀IVE。

在IVE修讀期間，她積極參加各類課外活動、義工服務和文化交流計劃，並擔任VTC學生大使。她形容在IVE的校園生活十分充實，令她獲益良多。她表示：「豐盛的校園生活，加上一班對教學充滿熱誠的良師，令我變得更有動力、更自信。」

勞詠詩認為IVE的課程理論與實踐並重。除了增強學生的專業知識，學院亦提供實務培訓及實習機會。「我獲安排到香港房屋委員會實習，並擔任實習生小組組長，協助計劃及安排組員的工作。實習任務是為辦公室內的電腦安裝軟件及進行測試，每人每天負責約十部電腦，時間管理要掌握得很好。這次實習經驗讓我在職場應用所學，領導及溝通技巧也提高不少，為日後投身商業世界作好準備。」

勞詠詩不但學業成績優異，在課外活動的表現亦相當出色，先後獲得VTC、政府及其他機構獎學金。最近，她獲賀維雅基金會頒發獎學金，負笈英國修讀資訊科技學士課程。她希望畢業後能研發長者家居護理網上監察系統。

## Reaching Out to the World

### 奔馳人生賽道 勇闖世界

LEE Wai-kin

Higher Diploma in Electrical Engineering

IVE Graduate in 2012

李偉健

IVE 電機工程高級文憑課程 2012 年畢業生



“Engineering is an endless sea of knowledge. I had the privilege to lead the team to develop SOPHIE, the solar-powered car that participated in the Shell Eco-marathon Asia 2012 contest in Kuala Lumpur. The experience in putting theory into practice has been important in my life ever since,” said LEE Wai-kin, graduate of IVE Higher Diploma in Electrical Engineering in 2012.

With the encouragement and support from teachers, Lee and his IVE classmates represented Hong Kong in the event, competing with more than 100 teams from 18 countries and areas. LEE and his classmates were tasked with designing and constructing a vehicle that can run the longest distance with minimal fuel. “The teammates are just like the gears and components of a vehicle. We had different roles in a team. As a team leader, I was responsible for managing and co-ordinating different tasks to ensure that we could do the best and performed at our peak in the competition. To prepare for the contest, the whole team worked and experimented continuously after class. We encountered many hurdles at the beginning in making this solar vehicle. With our perseverance and unity, we finally solved the problems and successfully constructed the energy converter for transforming solar energy into electricity.”

Through their professional knowledge, high tech design and quick responses to unforeseen scenarios, the SOPHIE Team clinched the first runner-up of the Solar Prototype Class of Shell Eco-marathon Asia 2012. “Participating in overseas competition helped broaden my horizons, and my leadership, communication and problem-solving skills were further enhanced by being nominated the leader of SOPHIE Team. I am grateful to the guidance of my teachers. I had without doubt a great learning experience each day at IVE.”

LEE Wai-kin is now studying a bachelor degree programme in electrical engineering in a local university, heading to his dream as an engineer.

李偉健於 2012 年修畢 IVE 電機工程高級文憑課程。他分享道：「工程學海浩瀚無窮，我有幸擔任研製太陽能電動車 SOPHIE 隊伍的隊長，並前往吉隆坡參加 2012 蝦殼亞洲環保汽車馬拉松比賽，將理論付諸行動，這經驗令我畢生受用。」

在多位老師的鼓勵和支持下，李偉健與一班 IVE 同學代表香港披甲上陣，與來自 18 個國家及地區逾 100 組選手同場較量。偉健與隊友需設計及製造一輛環保車，並利用最少電能，走最遠的路。他指出：「隊友就如汽車的齒輪和零件一樣，功能不同，各司其職。我身為隊長，需負責管理和統籌各項工作，確保每名隊員均傾盡全力，發揮出最佳水準。為了備戰，我們於課後不停工作，反覆進行測試。在研製初期，我們遇上各式各樣的難題，但憑着堅定意志和團結精神，最終都能克服困難，成功製造出能量轉換器，將太陽能轉化為電能。」

SOPHIE 車隊憑着專業工程知識、高科技的設計，以及面對未知障礙的迅速應變能力，在 2012 蝦殼亞洲環保汽車馬拉松賽事中，勇奪原型概念太陽能組別項目亞軍。「參加海外比賽有助擴闊我的眼界，獲選為隊長進一步提升我的領導、溝通及解決問題技巧。十分感謝每位老師對我們的循循善誘。我能肯定的說，在 IVE 的每一日都是充實的學習體驗。」

李偉健現於本地一所大學修讀電機工程學士課程，逐步實現成為工程師的夢想。

## Student Statistics

### 學生統計資料

Number of Students of the VTC Member Institutions in 2012/13  
2012/13 年度 VTC 機構成員學生人數

Member Institutions 機構成員	Type of Courses 課程種類	
	Pre-employment 職前	In-service Training 在職培訓
Technological and Higher Education Institute of Hong Kong 香港高等科技教育學院	270	-
IVE, HKDI and School of Business and Information Systems 香港專業教育學院、香港知專設計學院、工商資訊學院	35,500	82,640
Youth College 青年學院	5,040	
Pro-Act Training and Development Centres 卓越培訓發展中心	7,760	
Automobile 汽車業	680	
Electrical 電機業	2,520	
Electronics 電子業	190	
Fashion Textiles 時裝紡織業	810	
Gas 氣體燃料業	260	
Jewellery 珠寶業	470	
Mechanical 機械業	480	
Precision Engineering 精密工程業	1,010	
Printing 印刷業	120	
Welding 焊接業	1,220	
	9,420	
Chinese Cuisine Training Institute 中華廚藝學院	230	1,340
Hospitality Industry Training and Development Centre 旅遊服務業培訓發展中心	1,260	1,970
Maritime Services Training Institute 海事訓練學院	50	3,660
Institute of Professional Education And Knowledge 高峰進修學院	-	93,090
School for Higher and Professional Education 才晉高等教育學院	2,180	1,390
Yeo Chei Man Senior Secondary School 邱子文高中學校	220	-
Integrated Vocational Development Centre 匯縱專業發展中心	4,430	3,250
Shine Skills Centres 展亮技能發展中心	570	480
<b>Total 總數</b>	<b>54,130</b>	<b>200,620</b>

1. Starting from 2012/13, programmes offered by the Business Services Centre (formerly Pro-Act (Global Business) and Pro-Act (Retail)) are managed by IVE
2. Starting from 2012/13, the Vocational Development Programmes (formerly under the operation of IVDC) are managed by Youth College
1. 由 2012/13 年起，企業人才培訓中心(前身為卓越培訓發展中心(環球商貿)及卓越培訓發展中心(零售業))開辦的課程由 IVE 接辦
2. 由 2012/13 年起，以往由 IVDC 營辦的職業發展計劃由青年學院接辦

# FOSTERING A CLOSE-KNIT ALUMNI COMMUNITY

## 廣結校友 繫密聯繫

The VTC is always keen to maintain close relationships with alumni. To strengthen bonds between industries, alumni, philanthropists, foundations and other key stakeholders, we have set up the new Institutional Advancement Division in November 2012.

### Alumni Contributions to VTC Development

Steered by the new division, the Alumni Relations Office acts as the bridge between the VTC and alumni to nurture lifelong, mutually beneficial relationships. Efforts have also been made to encourage alumni to offer volunteer and philanthropic support for the VTC.

Apart from volunteering and making donations, many of our alumni have returned to help our students and acted as mentors through the Career Navigation Scheme.

In 2012, eight former students were presented the VTC 30th Anniversary Outstanding Alumni Awards to honour their dedicated support to the VTC and its alumni development, as well as the outstanding achievements in their respective industries.

VTC一直積極與校友保持緊密聯繫，更於2012年11月成立機構拓展科，加強與業界、校友、善長、基金會以及其他重要持份者的伙伴關係。

### 校友回饋 促進發展

在新部門的策領下，校友事務處擔當橋樑的角色，推動VTC與校友建立長久互惠的關係，並鼓勵校友支持VTC的義工及籌款活動。

除了出資出力外，許多校友更透過先領計劃重返VTC大家庭，擔任學長，為一眾學弟學妹提供指導。

2012年，我們向八位歷屆畢業生頒發VTC 30周年傑出校友獎，表揚他們對VTC及校友事務發展的熱心支持，並嘉許他們在專業範疇的卓越表現。



# SHARPENING STAFF COMPETENCIES

## 提升員工實力

The VTC aims to become a leading vocational education and training (VET) provider in the Region. In this regard, we are committed to honing staff and leadership skills through the facilitation of learning and development, recognition and reward for performance, and building leadership capability.

An expanded range of capability building programmes were conducted for staff during the year, including management and supervisory training, thematic workshops, national studies, language courses and wellness workshops.

### Teaching Excellence Award

The Teaching Excellence Award is established to give recognition to outstanding teachers while promoting the sharing of best practices in teaching. The recipients for 2012 include:

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

- Mr. Harry CHENG Wai-keung  
Lecturer, Student Development Office, IVE (Morrison Hill)
- Mr. Jeremy CHAN Wai-yeung  
Lecturer, Student Development Office, IVE (Sha Tin)

為實踐我們成為亞太區卓越專業教育培訓機構的願景，我們積極推動員工學習發展、表揚及獎勵傑出表現，務求提升員工實力及領導技巧，培訓領袖人才。

年內，我們推行一系列員工實力建構計劃，內容豐富，包括管理及督導技巧培訓、專題培訓工作坊、國情專題研究、語文課程及健樂工作坊等。

#### 傑出教學獎

VTC 設立傑出教學獎，表揚優秀的教學人員，鼓勵分享教學心得，互學互長。2012年的得獎者如下：

#### 面授

- 鄭偉強先生  
IVE(摩理臣山)學生發展處 講師
- 陳蔚洋先生  
IVE(沙田)學生發展處 講師



### Award for Pastoral Care

- Ms. Joanne LAW Ka-yee  
Teaching Associate, Department of Business Administration, IVE (Kwun Tong)
- Ms. Regina TAM Yuen-yuk  
Lecturer, Department of Business Administration, IVE (Kwun Tong)
- Mr. Michael TSE Ming-kit  
Lecturer, Department of Business Administration, IVE (Kwun Tong)
- Ms. Arale LAU Sze-lui  
Lecturer, Student Development Office, IVE (Tsing Yi)
- Ms. Crystal TSANG Shuk-mun  
Lecturer, Language Centre, IVE (Haking Wong)
- Mr. Jordan CHENG Man-fai  
Acting Lecturer, Department of Electronic and Information Engineering, IVE (Sha Tin)
- Mr. LEUNG Kim-wai  
Workshop Instructor II, Department of Engineering Management and Technology, IVE (Chai Wan)

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

- Ms. Frances LAM Wai-fun  
Lecturer, Language Centre, HKDI and IVE (Lee Wai Lee)
- Ms. Sylvian CHAN Wai-yan  
Lecturer, Language Centre, IVE (Sha Tin)
- Ms. Emmy CHAN Yin-ha  
Teaching Associate, Language Centre, HKDI and IVE (Lee Wai Lee)
- Ms. Venny CHENG Pei-yi  
Lecturer, Language Centre, IVE (Morrison Hill)
- Ms. Olivia WONG Wing-che  
Teaching Associate, Language Centre, IVE (Sha Tin)

### 關顧輔導

- 羅家儀女士  
IVE(觀塘)工商管理系 教學助理
- 譚琬玉女士  
IVE(觀塘)工商管理系 講師
- 謝明傑先生  
IVE(觀塘)工商管理系 講師
- 劉思蘋女士  
IVE(青衣)學生發展處 講師
- 曾淑敏女士  
IVE(黃克競)語文中心 講師
- 鄭文輝先生  
IVE(沙田)電子及資訊工程系 署理講師
- 梁儉威先生  
IVE(柴灣)工程管理及科技系 二級工場導師

### 資訊科技運用

- 藍惠芬女士  
HKDI 及 IVE(李惠利)語文中心 講師
- 陳懷恩女士  
IVE(沙田)語文中心 講師
- 陳燕霞女士  
HKDI 及 IVE(李惠利)語文中心 教學助理
- 鄭珮儀女士  
IVE(摩理臣山)語文中心 講師
- 黃詠芝女士  
IVE(沙田)語文中心 教學助理

## Award for Work Placement/Industrial Attachment for Students

- Mr. David CHUNG Siu-wing  
Teaching Associate, Department of Information and Communications Technology, IVE (Tuen Mun)

## Staff Excellence Award

The Staff Excellence Award recognise staff members and teams who have made exceptional contributions to the VTC through outstanding dedication, competence, ingenuity and conscientious performance. The recipients for 2012/13 include:

- Mr. Stephen LEE Kin-keung  
Attendant I, Language Centre, IVE (Chai Wan)
- Mr. Yip Tak-man  
Attendant II, Campus Secretariat, Youth College (Kwai Fong)
- Mr. Bosco CHAN Chi-ming  
Lecturer, Department of Business Administration, Youth College (Yeo Chei Man)
- Mr. TANG Moon-leung  
Technician, Language Centre, IVE (Tuen Mun)
- Student Development Office Team  
Student Development Office, IVE (Haking Wong)
- Building and Development Team  
Campus Secretariat, IVE (Kwai Chung)

## 行業實習策劃

- 鍾兆榮先生  
IVE(屯門)資訊及通訊科技系  
教學助理

## 傑出員工獎

VTC 設立傑出員工獎，表揚對VTC有特別貢獻的員工和團隊，他們勤懇專注，服務竭誠專業，別具巧思創意。2012/13年的得獎者如下：

- 李堅強先生  
IVE(柴灣)語文中心 一級雜務員
- 葉德民先生  
青年學院(葵芳)學院秘書處  
二級雜務員
- 陳志明先生  
青年學院(邱子文)工商管理組  
講師
- 鄧滿良先生  
IVE(屯門)語文中心 技術員
- 學生發展處團隊  
IVE(黃克競)學生發展處
- 校園設施及發展組  
IVE(葵涌)學院秘書處

- EI Happy Jo  
Department of Electronic and Information Engineering,  
IVE (Sha Tin)
- Wofoo Leaders' Network Project Team  
Student Development Discipline Office
- Building Information Modelling Team  
Department of Construction, IVE (Morrison Hill, Tuen Mun  
and Tsing Yi)
- Student Counselling Team  
Student Development Office, Youth College

### **Outstanding Staff Achievements**

The VTC has numerous talented and experienced employees contributing to society in many ways. Some of their achievements recognised by the community during the year include:

- Springer Theses Award 2013, Springer Publishing
- Postgraduate Research Output Award 2012, The Chinese University of Hong Kong  
Dr. Janet LAU Ting-fong  
Teaching Associate, Department of Applied Science, IVE  
(Chai Wan)
- 2012 Outstanding Coach Award, The Citizen Athletic Association  
Mr. Keith YEUNG Chi-sing  
Teaching Associate, Department of Hotel, Service and  
Tourism Studies, IVE (Chai Wan)
- Outstanding Coach Award 2012, Handball Association of Hong Kong, China  
Mr. PANG Kwan-sing  
Physical Education Officer II, Student Development  
Office, HKDI and IVE (Lee Wai Lee)

- EI 笑口棗  
IVE (沙田)電子及資訊工程系
- 和富領袖網絡計劃團隊  
學生發展學科辦事處
- 建築信息模擬項目團隊  
IVE (摩理臣山／屯門／青衣)建造工程系
- 學生輔導組  
青年學院學生發展處

### **員工卓越成就**

VTC擁有一群才華洋溢、資歷豐富的員工，對社會有多方貢獻。他們在年內的成就略述如下：

- Springer Theses Award 2013, Springer Publishing
- 香港中文大學 2012年度研究生學術成果獎  
劉婷芳博士  
IVE (柴灣)應用科學系 教學助理
- 公民體育會 2012優秀教練  
楊志勝先生  
IVE (柴灣)酒店、服務及旅遊學系  
教學助理
- 中國香港手球總會 2012傑出學界教練獎  
彭坤成先生  
HKDI 及 IVE (李惠利)學生發展處  
二級體育主任

## VTC Long Service Awards

In 2012, 320 staff members were awarded for their dedicated service. Recognition was given to the contributions made by 86 staff members during their 30 years of service to the VTC. Meanwhile, a further 97 and 137 were commended for having completed 25 and 20 years of service.

### Staff Statistics

As at 31 March 2013, we had 5,670 full-time staff, breakdown as follows:

Teaching and Administrative Staff	3,580
Technical and Supporting Staff	2,090

## VTC 長期服務獎

2012年，我們向320位員工頒發長期服務獎，表揚他們克盡己職，對機構貢獻良多；其中，86位已在VTC竭誠服務30年，97位服務25年，137位服務20年。

### 員工統計資料

截至2013年3月31日，VTC共有5,670名全職員工，分別為：

教學及行政人員	3,580
技術及輔助人員	2,090





## GOOD CORPORATE CITIZENSHIP

### 良好企業公民

A strong commitment to good corporate citizenship is a core value of the VTC. Over the years, the VTC has been promoting environmental protection on and off campus through recycling and reduction of waste. During the year, different energy and water saving devices and equipment were installed in the VTC premises.

In recognition of the support to local recycling work, the Environmental Protection Department and the Management Company of EcoPark awarded "Friends of EcoPark 2012/13" to the VTC. We have also been presented the Caring Organisation Award by the Hong Kong Council of Social Service for seven consecutive years.

Meanwhile, the VTC encourages its students and staff to take part in community projects to enhance community involvement and to give back to society. Over 20,000 students and staff supported the territory-wide Volunteer Movement project organised by the Social Welfare Department, with over 380,000 service hours recorded in 2012. Throughout the year, over 2,300 hours of volunteer work in environmentally related activities were also recorded.

成為良好企業公民是VTC的機構核心價值之一。過去，VTC一直在校園內外推動環保工作，積極實踐循環再造及減廢目標。年內，我們於屬下的樓舍內安裝各類節能及節水設備。

年內，我們獲環境保護署及環保園管理公司向我們頒發「環保園之友 2012/13」獎項，以嘉許VTC對本地循環再造工作的支持。此外，我們亦連續七年獲香港社會服務聯會嘉許為「同心展關懷」機構。

VTC十分鼓勵學生和員工參加社區活動，積極投入服務，回饋社會。逾20,000名學生和員工參加由社會福利署所策動的全港「義工運動」計劃，2012年錄得超過380,000個服務小時，其中與環保相關的義工服務佔逾2,300個小時。







A close-up photograph of green leaves with water droplets, serving as the background for the entire page. The leaves are out of focus, creating a soft, natural texture.

# FINANCE

## 財務概況

# OVERVIEW OF OPERATING RESULTS

## 營運成果概述

### Consolidated Financial Statements

The Council has prepared Consolidated Financial Statements for the year 2012-13 presenting the operating results and financial position of the Council and its subsidiaries (the Group) for the year. Total income of HK\$4,221.8M (2011-12: HK\$3,966.9M) and total expenditure of HK\$3,866.5M (2011-12: HK\$3,668.0M) were reported.

### Operating Results

Out of the total income of \$4,221.8M, \$2,585.1M was government subventions, \$1,412.9M was tuition fees and training charges, \$63.2M was interest income, \$56.5M was donations and \$104.1M was other income. As compared with 2011-12, an increase of 6.4% in the Group's total income was recorded. The increase in income was mainly attributed to the increase in Government subventions including Matching Grants, scholarship to students and pay adjustment for 2012, increase in tuition fees income and donations.

Consolidated expenditure of \$3,866.5M incurred in the year included staff expenses of \$2,832.8M and other operating expenses of \$1,033.7M. The increase in expenditure was mainly due to the increase in staff expenses resulting from pay rise, start-up expenses for the new VTC Degree Programmes and increase in scholarships to the outstanding students.

The financial result of the subsidiaries showed total income of \$712.9M and total expenditure of \$682.3M. The Group as a whole reported a surplus of \$354.9M for the year 2012-13, of which \$240.6M was transferred to the Council's Reserves for implementation of new initiatives and other developments.

### 綜合財務報表

局方已擬備職業訓練局及其附屬公司（統稱本機構）2012-13年度綜合財務報表，表述年內的營運成果和財務狀況。本機構錄得總收入為港幣42億2,180萬元（2011-12年度為港幣39億6,690萬元），總開支則為港幣38億6,650萬元（2011-12年度為港幣36億6,800萬元）。

### 營運成果

總收入42億2,180萬元中，政府補助金佔25億8,510萬元、學費及課程費用佔14億1,290萬元、利息收入佔6,320萬元、捐款佔5,650萬元，其他收入佔1億410萬元。與2011-12年度比較，本機構總收入錄得6.4%的增長。增長主要來自增加的政府補助金額，包括來自配對補助金、獎學金，以及2012年員工薪酬調整的補助，增加的學費收入和捐款收入。

本年度的綜合支出為38億6,650萬元，包括員工開支28億3,280萬元及其他營運開支10億3,370萬元。與上年度比較，支出增加主要由於員工薪酬調整所導致員工支出上升，新VTC學位課程的開展經費，以及頒授予傑出學生的獎學金增加。

附屬公司的營運成果方面，總收入為7億1,290萬元，總支出為6億8,230萬元。2012-13年度，本機構整體錄得盈餘3億5,490萬元。當中2億4,060萬元已預留給局方作為推行新項目及其他發展項目之用。

### **Building Programmes and Capital Items**

For the year 2012-13, a total of \$235.1M was incurred on building programmes and capital items. These projects included the renovation of campus in Tsing Yi, construction of student development education centre and modification of the existing staff and student canteen at VTC Pokfulam Complex as well as other alterations, additions and improvement projects.

### **Financial Statements**

The Consolidated Statement of Income and Expenditure for the year ended 31 March 2013 and the Consolidated Balance Sheet as at 31 March 2013 are set out in the following pages.

### **建築工程及建設項目**

2012-13年度建築工程及建設項目合共耗資2億3,510萬元。建築工程包括翻新青衣校園，興建學生發展教育中心，改裝位於職業訓練局薄扶林大樓內的員工和學生食堂，以及其他改建、加建及改善工程。

### **財務報表**

截至2013年3月31日止年度綜合收支報表及2013年3月31日綜合資產負債表見下頁。

# CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2013

## 截至 2013 年 3 月 31 日止年度的綜合全面收益表

	收入	2013 HK\$'000	2012 HK\$'000
<b>INCOME</b>			
Government Subventions	政府補助金	2,585,081	2,426,775
Tuition Fees and Training Charges	學費及課程費用	1,412,985	1,389,329
Interest Income	利息收入	63,172	49,235
Donations	捐款	56,451	14,013
Other Income	其他收入	<u>104,149</u>	<u>87,559</u>
<b>Total Income</b>	<b>收入總額</b>	<b>4,221,838</b>	<b>3,966,911</b>
<b>EXPENDITURE</b>	<b>支出</b>		
<b>Staff Expenses</b>	<b>員工開支</b>		
Full-time Staff Expenses	全職員工開支	2,497,474	2,317,735
Part-time Staff Expenses	兼職員工開支	113,946	123,821
Temporary Staff Expenses	臨時員工開支	198,254	227,007
Other Staff Expenses	其他員工開支	<u>23,118</u>	<u>23,163</u>
		<b>2,832,792</b>	<b>2,691,726</b>
<b>Other Operating Expenses</b>	<b>其他營運開支</b>		
Consumables, Equipment and Library Books	消耗性物品、設備及圖書	288,417	278,069
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支	483,654	470,872
Hire of Services and Professional Fees	專業服務費用	48,766	45,583
Student/Trainee Grants and Amenities	學生／學員補助及設施	67,925	43,195
Training Boards/General Committees' Expenses	訓練委員會／一般委員會開支	34,618	43,028
Staff Development and Visits	員工培訓及公幹	15,959	15,028
Other Expenses	其他開支	<u>94,391</u>	<u>80,538</u>
		<b>1,033,730</b>	<b>976,313</b>
<b>Total Expenditure</b>	<b>支出總額</b>	<b>3,866,522</b>	<b>3,668,039</b>
<b>Surplus before taxation</b>	<b>除稅前盈餘</b>	<b>355,316</b>	<b>298,872</b>
<b>Taxation</b>	<b>稅項</b>	<b>382</b>	<b>143</b>
<b>SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b>本年度盈餘及全面收益總額</b>	<b>354,934</b>	<b>298,729</b>
<b>TRANSFER TO:</b>	<b>轉撥至：</b>		
Reserves	儲備金	240,553	163,543
Specific and Other Funds	特定用途及其他資金	<u>114,381</u>	<u>135,186</u>
		<b>354,934</b>	<b>298,729</b>

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

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

# CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2013

## 2013年3月31日的綜合資產負債表

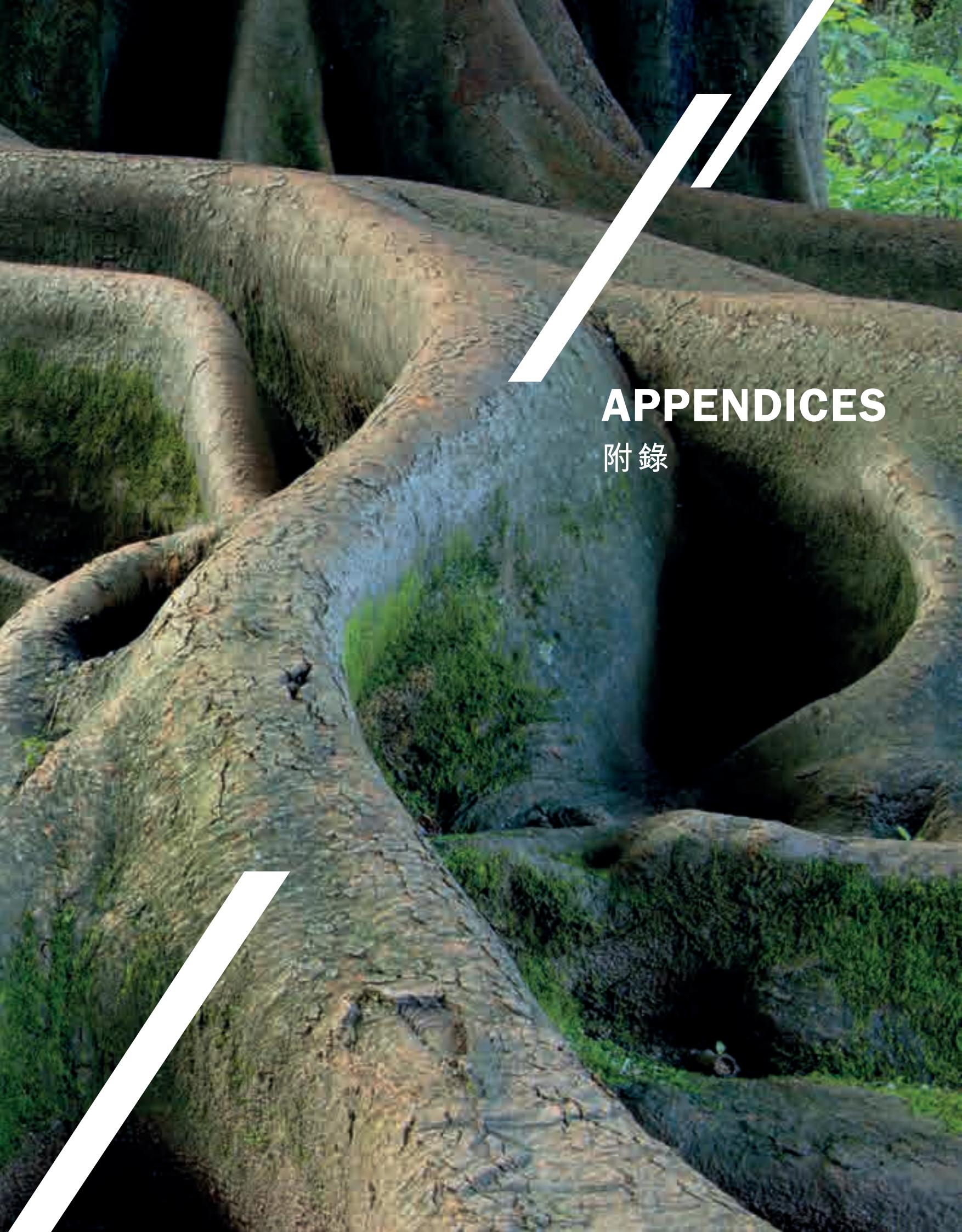
	2013 HK\$'000	2012 HK\$'000
<b>NON-CURRENT ASSETS</b>		
Fixed Assets	2,307,405	2,345,485
Loans to Staff	1,386	1,797
Employee Retirement Benefits		
Assets	8,070	7,707
Deposits	3,627	4,754
Bank Deposits with Maturity over One Year	200,000	200,000
	<b>2,520,488</b>	<b>2,559,743</b>
<b>CURRENT ASSETS</b>		
Loans to Staff	1,332	1,858
Accounts Receivable, Prepayments and Other Receivables	68,200	60,516
Bank Deposits with Maturity over Three Months	3,181,061	2,308,781
Cash and Cash Equivalents	796,038	1,247,541
	<b>4,046,631</b>	<b>3,618,696</b>
<b>CURRENT LIABILITIES</b>		
Accounts Payable, Accruals and Other Payables	1,004,201	973,255
Provision for Employee Benefits	385,582	399,446
Loans Payable within One Year	2,829	3,830
Deferred Income	293,104	248,010
	<b>1,685,716</b>	<b>1,624,541</b>
<b>NET CURRENT ASSETS</b>	<b>2,360,915</b>	<b>1,994,155</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>4,881,403</b>	<b>4,553,898</b>
<b>NON-CURRENT LIABILITIES</b>		
Provision for Employee Benefits	10,180	2,598
Deferred Income	1,325,565	1,360,576
	<b>1,335,745</b>	<b>1,363,174</b>
<b>NET ASSETS</b>	<b>3,545,658</b>	<b>3,190,724</b>
<b>Represented by:</b>		
Reserves	251,526	250,483
Specific and Other Funds	3,294,132	2,940,241
<b>TOTAL FUNDS</b>	<b>3,545,658</b>	<b>3,190,724</b>

Approved and authorised for issue  
by the Vocational Training Council  
on 6 September 2013  
於2013年9月6日

由職業訓練局理事會批核及授權發表

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





# **APPENDICES**

## 附錄

# THE COUNCIL

## 職業訓練局理事會

As at 31 March 2013  
截至2013年3月31日

### **Chairman**

Mr. Clement CHEN Cheng-jen, SBS, JP

### **Deputy Chairmen**

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

### **Members**

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

### **主席**

陳鎮仁先生 , SBS, JP

### **副主席**

李宗德博士 , GBS, JP  
鍾志平博士 , BBS, JP

### **委員**

陳嘉賢女士  
鄭文聰工程師 , MH, JP  
蔡中虎先生  
朱鈞林先生 , MH  
關育材先生 , JP  
李惠光工程師 , JP  
李鳳英女士 , SBS, JP  
伍穎梅女士  
傅玉發先生  
龐心怡女士  
孫啟烈先生 , BBS, JP  
朱民康先生  
丁煒章先生  
黃天祥先生 , BBS, JP  
嚴志明先生  
教育局副秘書長(或其代表)  
李美嫻女士 , JP  
勞工處處長(或其代表)  
卓永興先生 , JP  
工業貿易署署長(或其代表)  
麥靖宇先生 , JP  
職業訓練局執行幹事  
尤曾家麗女士 , GBS, JP

# COUNCIL AND ITS COMMITTEES

## 職業訓練局理事會及屬下委員會

An Overview of Committees and Boards (as at 31 March 2013)

委員會及訓練委員會概覽(截至2013年3月31日)



# COUNCIL AND ITS COMMITTEES

## 職業訓練局理事會及屬下委員會

### STANDING COMMITTEE

#### **Chairman**

Mr. Clement CHEN Cheng-jen, SBS, JP

#### **Members**

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

#### **Elected Staff Member**

Ms. Donna LO Sau-ling

### 常務委員會

#### **主席**

陳鎮仁先生 , SBS, JP

#### **委員**

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

#### **員工委員**

盧秀玲女士

## **ADMINISTRATION COMMITTEE**

### **Chairman**

Ir Sunny LEE Wai-kwong, JP

### **Members**

Ms. Karen CHAN Ka-yin

Ir Daniel CHENG Man-chung, MH, JP

Mr. Locky CHU Kwan-lam, MH

Ms. Li Fung-ying, SBS, JP

Deputy Secretary for Education (or her representative)

Ms. Michelle LI Mei-sheung, JP

Executive Director, Vocational Training Council

Mrs. Carrie YAU, GBS, JP

### **Elected Staff Member**

Mr. CHEUNG Wai-kin

## **行政委員會**

### **主席**

李惠光工程師, JP

### **委員**

陳嘉賢女士

鄭文聰工程師, MH, JP

朱鈞林先生, MH

李鳳英女士, SBS, JP

教育局副秘書長(或其代表)

李美嫻女士, JP

職業訓練局執行幹事

尤曾家麗女士, GBS, JP

### **員工委員**

張偉堅先生

# COUNCIL AND ITS COMMITTEES

## 職業訓練局理事會及屬下委員會

### AUDIT COMMITTEE

#### **Chairman**

Dr. Roy CHUNG Chi-ping, BBS, JP

#### **Members**

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

### 審核委員會

#### **主席**

鍾志平博士 , BBS, JP

#### **委員**

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

### ESTATES COMMITTEE

#### **Chairman**

Mr. Bernie TING Wai-cheung

#### **Members**

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

#### **Elected Staff Member**

Mr. Kenneth WONG Lai-yin

### 產業管理委員會

#### **主席**

丁煒章先生

#### **委員**

李惠光工程師 , JP  
 孫啟烈先生 , BBS, JP  
 黃天祥先生 , BBS, JP  
 嚴志明先生  
 夏德威先生 , JP  
 建築署署長(或其代表)  
     梁冠基先生 , JP  
 職業訓練局執行幹事  
     尤曾家麗女士 , GBS, JP

#### **員工委員**

黃禮賢先生

**FINANCE COMMITTEE****Chairman**

Dr. Joseph LEE, GBS, JP

**Members**

Mr. CHOY Chung-foo

Ms. Samanta PONG Sum-yee

Mr. Bernie TING Wai-cheung

Mr. Conrad WONG Tin-cheung, BBS, JP

Deputy Secretary for Education (or her representative)

Ms. Michelle LI Mei-sheung, JP

Executive Director, Vocational Training Council

Mrs. Carrie YAU, GBS, JP

**Elected Staff Member**

Ms. Karen CHAN Ka-lin

**財務委員會****主席**

李宗德博士 , GBS, JP

**委員**

蔡中虎先生

龐心怡女士

丁煒章先生

黃天祥先生 , BBS, JP

教育局副秘書長(或其代表)

李美嫻女士 , JP

職業訓練局執行幹事

尤曾家麗女士 , GBS, JP

**員工委員**

陳家蓮女士

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### Accountancy Training Board

##### **Chairman**

Mr. Kennedy LIU Tat-yin

##### **Members**

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

#### 會計業訓練委員會

##### **主席**

廖達賢先生

##### **委員**

陳維曦先生  
 陳綺華博士  
 鄭文彪先生  
 張廣達先生  
 張少雲女士  
 蔣森林先生  
 周振強先生  
 徐佩玲博士  
 鍾傳安先生  
 馮禮健博士  
 馮一柱博士  
 何國華先生  
 江智蛟先生  
 梁文基先生  
 廖美玲女士  
 吳慧寶女士  
 韋寶達先生  
 庫務署署長代表  
 勞工處處長代表  
 職業訓練局執行幹事代表

## **Automobile Training Board**

### **Chairman**

Dr. Ringo LEE Yiu-pui

### **Members**

Mr. Gordon CHAN Yan-ting  
 Mr. Frank FUNG Kwok-chu  
 Mr. LAM Hing-cheong  
 Mr. Marcus LAM Yat-nam  
 Mr. LAU Hoi-wing (up to 14 November 2012)

Mr. LEUNG Tat-ming  
 Mr. TANG Ka-piu  
 Ir TONG Kwok-kei  
 Mr. Jones WONG Kin-fai  
 Mr. WONG Yiu-kwong  
 Mr. YAU Kwok-keung

Representative of the Director of Electrical and  
 Mechanical Services

Representative of the Commissioner for Labour  
 Representative of the Commissioner for Transport  
 Representative of the Director of Environmental Protection  
 Representative of the Executive Director of  
 the Vocational Training Council

## **汽車業訓練委員會**

### **主席**

李耀培博士

### **委員**

陳仁錠先生  
 馮國柱先生  
 林慶昌先生  
 林日南先生  
 劉海榮先生(至2012年11月14日止)  
 梁達明先生  
 鄧家彪先生  
 湯國基工程師  
 黃健輝先生  
 王耀光先生  
 邱國強先生  
 機電工程署署長代表

勞工處處長代表  
 運輸署署長代表  
 環境保護署署長代表  
 職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### **Banking and Finance Industry Training Board**

##### **Chairman**

Mr. Adrian LI Man-kiu, JP

##### **Members**

Mr. Michael FRACCARO (up to 27 November 2012)  
 Dr. FUNG King-fai  
 Mr. Brian FUNG Wei-lung  
 Mr. Albert KWOK San-fat  
 Mr. LEE Huat-oon  
 Mr. Stephen LEE Siu-fung (since 1 November 2012)  
 Ms. LEUNG Suk-ching  
 Mr. Anthony NG Tze-wai  
 Mr. Paul PONG Po-lam  
 Mr. Patrick POON Mo-yiu  
 Ms. Jennifer SHUM Wan-ling  
 Mr. Thomas TSUI Chun-man  
 Representative of the Chief Executive of  
     the Hong Kong Monetary Authority  
 Representative of the Chairman of the Securities  
     and Futures Commission  
 Representative of the Chief Executive of  
     the Hong Kong Exchanges and Clearing Limited  
 Representative of the Executive Director of  
     the Vocational Training Council

#### **銀行及金融業訓練委員會**

##### **主席**

李民橋先生, JP

##### **委員**

范嘉豪先生(至2012年11月27日止)  
 馮競暉博士  
 馮煒能先生  
 郭新發先生  
 Mr. LEE Huat-oon  
 李兆豐先生(由2012年11月1日起)  
 梁淑貞女士  
 吳子威先生  
 龐寶林先生  
 潘慕堯先生  
 沈韻玲女士  
 徐振文先生  
 香港金融管理局總裁代表

證券及期貨事務監察委員會主席代表

香港交易及結算所有限公司行政總裁代表

職業訓練局執行幹事代表

**Beauty Care and Hairdressing Training Board**

**Chairman**

Mr. Jacky CHOI Ho-sang

**Vice-Chairman**

Mr. PANG Kam-chiu

**Members**

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

**美容美髮訓練委員會**

**主席**

蔡浩生先生

**副主席**

彭錦釗先生

**委員**

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

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### **Building and Civil Engineering Training Board**

##### **Chairman**

Mr. Peter NG Yau-yee

##### **Members**

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

#### **土木工程及建築業訓練委員會**

##### **主席**

伍又宜先生

##### **委員**

陳漢雲教授  
 陳尚仁工程師  
 周錦添教授  
 莊堅烈先生, MH  
 蔡少聰工程師  
 朱延年先生  
 馮健中先生  
 何志偉先生  
 林健榮先生  
 盧兆明博士  
 麥樹熹工程師  
 鄧淇祥先生  
 徐偉添工程師  
 胡文京先生  
 發展局局長代表  
 勞工處處長代表  
 房屋署署長代表  
 屋宇署署長代表  
 職業訓練局執行幹事代表

## **Chinese Cuisine Training Institute Training Board**

### **Chairman**

Mr. Stanley HUI Hon-chung, JP

### **Vice-Chairmen**

Mr. Michael LI Hon-shing, BBS, JP

Mr. YEUNG Wai-sing, MH

### **Members**

Mr. Freddy CHEUNG Sing-fat

Mr. KAM Kinsen (up to 5 October 2012)

Mr. Lawrence KOO Kin-yip

Mr. Patrick KWOK

Mr. LEE Man-sing

Mr. LEUNG Fai-hung

Mr. Wallace LI Chin-hung

Mr. James LI Kwok-yeo

Mr. LOCK Kwok-on

Mr. TAM Siu-sing

Mr. Larry TCHOU Ming-kong

Mr. Wilson WU Wai-tsuen

Mr. YUEN Fuk-wo

Dr. ZHAO Li

Representative of the Secretary for Labour and Welfare

Representative of the Executive Director of  
the Vocational Training Council

## **中華廚藝學院訓練委員會**

### **主席**

許漢忠先生, JP

### **副主席**

李漢城先生, BBS, JP

楊位醒先生, MH

### **委員**

張成發先生

甘健成先生(至2012年10月5日止)

古建業先生

郭志傑先生

李文星先生

梁輝雄先生

李展鴻先生

李國儀先生

駱國安先生

譚兆成先生

朱民康先生

伍威全先生

袁福和先生

趙利博士

勞工及福利局局長代表

職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### Electrical and Mechanical Services Training Board

##### **Chairman**

Ir Raymond SYNN Cheung

##### **Vice-Chairman**

Ir Howard LOK Tat-hong

##### **Members**

Mr. CHAN Yun-fu  
 Ir Dr. CHUNG Chi-yung  
 Mr. Simon CHUNG Fuk-wai  
 Mr. KWAN Sun-chuen  
 Mr. LAI Wah-hing  
 Mr. Anthony LAU Siu-hung  
 Ir Angus LEE Chun-ming  
 Mr. Fernando LEUNG Chung-fai  
 Ir Alex LEUNG Wai-hung  
 Ir Ken LI Ka-fai  
 Ir LUI Kin-hung (up to 31 December 2012)  
 Mr. MAK Chi-chui  
 Ir Alex SHIU Siu-ming  
 Ir James TO Wing-ming  
 Ir TO Yip-lam  
 Mr. YIU Chow-leung  
 Representative of the Director of Electrical and  
     Mechanical Services  
 Representative of the Commissioner for Labour  
 Representative of the Executive Director of  
     the Vocational Training Council

#### 機電工程業訓練委員會

##### **主席**

冼泳霖工程師

##### **副主席**

樂達航工程師

##### **委員**

陳潤富先生  
 鍾志勇博士、工程師  
 鍾福維先生  
 關新全先生  
 黎華興先生  
 劉少雄先生  
 李俊明工程師  
 梁仲徽先生  
 梁偉雄工程師  
 李家輝工程師  
 雷健雄工程師(至2012年12月31日止)  
 麥志釗先生  
 蕭少鳴工程師  
 杜永明工程師  
 杜業林工程師  
 姚秋樑先生  
 機電工程署署長代表  
 勞工處處長代表  
 職業訓練局執行幹事代表

## **Electronics and Telecommunications Training Board**

### **Chairman**

Ir Victor NG Kwok-ho

### **Vice-Chairman**

Ir Dr. Aaron TONG Wai-kwok

### **Members**

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

## **電子業及電訊業訓練委員會**

### **主席**

吳國豪工程師

### **副主席**

唐偉國博士、工程師

### **委員**

陳柏明工程師  
 張惠權先生  
 招炳耀工程師  
 鄒惠儀女士  
 鄭偉銓工程師  
 林倫理先生  
 李志雄先生  
 梁定球先生  
 梁維本先生  
 馬逢安先生  
 莫國泰教授  
 吳永嘉先生  
 譚志聰先生  
 謝鴻強先生  
 謝永南先生  
 工業貿易署署長代表  
 機電工程署署長代表  
 通訊事務總監代表  
 職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### **Hotel, Catering and Tourism Training Board**

##### **Chairman**

Mr. Larry TCHOU Ming-kong

##### **Vice-Chairman**

Mr. Michael LI Hon-shing, BBS, JP

##### **Members**

Ms. Lily AGONOY (up to 19 June 2012)

Mr. Keven CHAN Tin-yau

Mr. Romain CHAN Wai-shing

Ms. Darlene BRADY

Dr. Vincent HEUNG (up to 31 August 2012)

Mr. Mark HEYWOOD

Mr. Lawrence KOO Kin-yip

Mr. Patrick KWOK

Ms. Rita LEE Shuk-fong

Mr. Paul LEUNG

Ms. Hebe SUN Hoi-yi

Mr. James TONG

Mr. Kenneth FAN

Mr. Daniel WETTLING

Mr. Cramond WONG

Mr. Wilson WU Wai-tsuen

Representative of the Commissioner for Labour

Representative of the Commissioner for Tourism

Representative of the Executive Director of

the Vocational Training Council

#### **酒店業、飲食業及旅遊業訓練委員會**

##### **主席**

朱民康先生

##### **副主席**

李漢城先生, BBS, JP

##### **委員**

邱關靄雯女士(至2012年6月19日止)

陳天佑先生

陳偉成先生

Ms. Darlene BRADY

香志成博士(至2012年8月31日止)

萬凱華先生

古建業先生

郭志傑先生

李淑芳女士

梁耀霖先生

孫凱兒女士

唐偉邦先生

范殿夫先生

韋寧先生

黃耀祥先生

伍威全先生

勞工處處長代表

旅遊事務專員代表

職業訓練局執行幹事代表

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

### **Chairman**

Mr. Benson PAU Kit-kwan

### **Members**

Mr. AU YOUNG Hung-man  
 Dr. Edward CHAN Kwok-man  
 Mr. Joe CHAU Kwok-ming  
 Mr. Raymond CHOY Wai-shek, MH, JP  
 Ms. Florence FUNG Ka-pik  
 Ms. Paula HO Kit-kwai  
 Mr. Daniel LAM (up to 27 May 2012)  
 Mr. Stephen LIANG (since 1 November 2012)  
 Ms. Carrie LAU  
 Dr. Kevin LAU Kin-wah, JP  
 Dr. Mac MAK Wai-ming  
 Mr. PAK Kwok-ming  
 Ms. Katherine SIU Po-sim  
 Mr. Brian SUN  
 Mr. Alan WONG Hoi-ming  
 Representative of the Director-General of  
 Trade and Industry  
 Representative of the Executive Director of  
 the Vocational Training Council

## **出入口及批發業訓練委員會**

### **主席**

鮑潔鈞先生

### **委員**

歐陽雄萬先生  
 陳國民博士  
 巢國明先生  
 蔡偉石先生, MH, JP  
 馮家碧女士  
 何結葵女士  
 林國駿先生(至2012年5月27日止)  
 梁國浩先生(由2012年11月1日起)  
 劉家慧女士  
 劉健華博士, JP  
 麥偉明博士  
 白國明先生  
 蕭寶嬪女士  
 孫騰章先生  
 王海銘先生  
 工業貿易署署長代表  
 職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### Insurance Training Board

##### **Chairman**

Mr. LEUNG On-fook, JP

##### **Members**

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

#### 保險業訓練委員會

##### **主席**

梁安福先生, JP

##### **委員**

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

## **Maritime Services Training Board**

### **Chairman**

Mr. Arthur BOWRING

### **Members**

Ms. Yvette CHAN Yuk-lin  
 Capt. CHEUNG Sai-teng  
 Capt. CHEUNG Wing-tak  
 Ms. CHING Ngon-lai  
 Capt. Tommy LAM Pui-hung (up to 14 January 2013)  
 Mr. LEE Kwok-keung  
 Capt. LI Chi-wai  
 Mr. NG Kin-man  
 Mr. Nelson NG Siu-yuen  
 Mr. Clinton TENG Kin-ting  
 Dr. WONG Hon-shu  
 Representative of the Director of Marine  
 Representative of the Commissioner of Police  
 Representative of the Commissioner for Labour  
 Representative of the Executive Director of  
 the Vocational Training Council

## **海事服務業訓練委員會**

### **主席**

包榮先生

### **委員**

陳玉蓮女士  
 張世添船長  
 張榮德船長  
 程岸麗女士  
 林沛鴻船長(至2013年1月14日止)  
 李國強先生  
 李志偉船長  
 吳健文先生  
 伍兆緣先生  
 鄧建廷先生  
 黃漢樞博士  
 海事處處長代表  
 警務處處長代表  
 勞工處處長代表  
 職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### Mass Communications Training Board

##### Chairlady

Ms. May CHAN Suk-mei, BBS, JP

##### Members

Ms. Bonnie CHIU Lai-yu  
 Dr. FU King-wa  
 Mr. FUNG Chung-leung  
 Mr. Keith HO Chun-hung  
 Ms. Celine HO Ming-wai  
 Mr. William IP Wai-kwok  
 Mr. Keith KAM Woon-ting (since 1 November 2012)  
 Mr. LAI Ting-yiu  
 Dr. Sam LAM Wun-sum  
 Mr. Stanley LEUNG Kam-hung  
 Mr. Alan LO Kok-lun  
 Ms. Bianca MA Kin-san  
 Mr. Joel POON Siu-kuen  
 Mr. Edgar SO Kai-chi  
 Mr. Marco TAM Wai-chi  
 Ms. Tammy TAM Wai-yi  
 Mr. Alfred TSOI Po-tak  
 Prof. David WONG Chun-tung  
 Mr. Patrick YU Kin-wah  
 Mr. YUEN Chi-wai  
 Representative of the Director of Broadcasting  
 Representative of the Director of Information Services  
 Representative of the Executive Director of  
 the Vocational Training Council

#### 大眾傳播業訓練委員會

##### 主席

陳淑薇女士，BBS, JP

##### 委員

趙麗如女士  
 傅景華博士  
 馮仲良先生  
 何振鴻先生  
 何明惠女士  
 葉衛國先生  
 甘煥騰先生(由2012年11月1日起)  
 黎廷瑤先生  
 林援森博士  
 梁錦雄先生  
 盧覺麟先生  
 馬健生女士  
 潘少權先生  
 蘇啟智先生  
 譚煒志先生  
 譚衛兒女士  
 蔡寶德先生  
 黃俊東教授  
 余建華先生  
 袁志偉先生  
 廣播處處長代表  
 政府新聞處處長代表  
 職業訓練局執行幹事代表

## **Metals Training Board**

### **Chairman**

Mr. Moses LEUNG Fai-man

### **Vice-Chairman**

Dr. Dennis NG Wang-pun, BBS, MH

### **Members**

Ir Dr. CHAN Luen-chow

Mr. HUI Leung-wah

Mr. KONG Hon-po

Mr. Steven KWOK Hon-lam

Mr. Jimi KWOK Ngok-wing

Mr. Daniel LAI Poon-shing

Ms. Susanna LAM

Dr. Henry LAU Ying-kei

Dr. KO Chung-nin (up to 30 April 2012)

Ir LEE Kwok-keung (since 1 November 2012)

Ms. Irene LEUNG Wing-yan

Mr. Ben NG Ka-yan

Mr. SIN Kam-leung

Mr. YU Man-pui

Mr. YU Tak-ming

Representative of the Director-General of

Trade and Industry

Representative of the Executive Director of  
the Vocational Training Council

## **金屬業訓練委員會**

### **主席**

梁輝文先生

### **副主席**

吳宏斌博士 , BBS, MH

### **委員**

陳聯洲博士、工程師

許亮華先生

江漢波先生

郭漢林先生

郭岳榮先生

黎潘成先生

林蔚雯女士

劉應機博士

高松年博士(至2012年4月30日止)

李國強工程師(由2012年11月1日起)

梁詠茵女士

吳家仁先生

冼錦良先生

余文培先生

余德明先生

工業貿易署署長代表

職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### Plastics Training Board

##### **Chairman**

Mr. Locky CHU Kwan-lam, MH

##### **Vice-Chairman**

Mr. Stanley CHEUNG Tat-choi

##### **Members**

Mr. Edward CHAN Hoo-wai

Mr. Raymond CHAN Wai-man

Mrs. Augusta CHEUNG, BH

Dr. CHIN Kwai-sang

Mr. HUNG Sze-wai

Prof. David LAM Chuen-chun

Mr. Leton LEE Yuk-pui

Mr. LEUNG Wing-cheung

Mr. Derek LOUIE Chi-hang

Mr. Bondi LUK Pak-shing

Mr. NG Ka-ho

Mr. NG Ping-hong

Representative of the Director-General of  
Trade and Industry

Representative of the Commissioner for Labour

Representative of the Executive Director of  
the Vocational Training Council

#### 塑膠業訓練委員會

##### **主席**

朱鈞林先生, MH

##### **副主席**

張達材先生

##### **委員**

陳浩偉先生

陳偉文先生

張崔賢愛女士, BH

錢桂生博士

洪思偉先生

林銓振教授

李煜培先生

梁永祥先生

雷致行先生

陸百勝先生

吳家豪先生

吳炳康先生

工業貿易署署長代表

勞工處處長代表

職業訓練局執行幹事代表

**Printing and Publishing Training Board**

**Chairman**

Mr. YAN Tak-chung

**Vice-Chairlady**

Ms. CHEUNG Shin-yee

**Members**

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

**印刷及出版業訓練委員會**

**主席**

任德聰先生

**副主席**

張倩儀女士

**委員**

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

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### Real Estate Services Training Board

##### **Chairman**

Ir Alkin KWONG Ching-wai, JP

##### **Vice-Chairman**

Dr. Joseph LAU Kwong-yiu

##### **Members**

Mr. Henry CHAN Sai-lun

Prof. Eddie HUI Chi-man

Dr. KWONG Tsz-man

Ms. Serena LAU Sze-wan

Mr. Eric LEE Chun-ming

Mr. LEUNG Kam-leung

Mr. Simon SHAM Sik-shing

Mr. SHARE Tai-ki

Mr. David TSE Kin-wah

Mr. WONG Ho-ming

Dr. WOO Wai-man

Mr. Kelvin YAU Man-fat

Dr. Daisy YEUNG Kam-lan

Mr. Alex YU Ka-ki

Representative of the Chief Executive Officer of  
the Estate Agents Authority

Representative of the Director of Housing

Representative of the Commissioner for Labour

Representative of the Executive Director of  
the Vocational Training Council

#### 房地產服務業訓練委員會

##### **主席**

鄭正煒工程師, JP

##### **副主席**

劉光耀博士

##### **委員**

陳世麟先生

許智文教授

鄺子文博士

劉詩韻女士

李峻銘先生

梁錦亮先生

沈錫勝先生

余泰基先生

謝建華先生

黃浩明先生

胡偉民博士

邱萬發先生

楊金蘭博士

余家旗先生

地產代理監管局行政總裁代表

房屋署署長代表

勞工處處長代表

職業訓練局執行幹事代表

## Retail Trade Training Board

### Chairman

Mr. Nicholas JIM Tak-hing

### Vice-Chairman

Mr. Henry YIP Cheuk-tak

### Members

Mr. Ian CHOY Jing-man (up to 23 July 2012)  
 Ms. Elsa SO Man-wa (since 1 November 2012)  
 Mr. Samson CHU Chi-ming  
 Mr. Nicholas FUNG Kai-wah  
 Mr. Antonio KOO Yin-lun  
 Dr. Stella KWAN Mun-yee  
 Mr. Dennis LAU Hak-bun  
 Mr. TANG Cheung-sing  
 Mr. WAI Yau-on  
 Representative of the Executive Director of  
 the Vocational Training Council

## 零售業訓練委員會

### 主席

詹德慶先生

### 副主席

葉焯德先生

### 委員

蔡靖民先生(至2012年7月23日止)  
 蘇敏華女士(自2012年11月1日起)  
 朱志明先生  
 馮啟華先生  
 古賢倫先生  
 關敏怡博士  
 劉克斌先生  
 鄧祥勝先生  
 衛有安先生  
 職業訓練局執行幹事代表

## TRAINING BOARDS AND GENERAL COMMITTEES

### 訓練委員會和一般委員會

#### Security Services Training Board

##### **Chairman**

Mr. Daniel CHAM Ka-hung, MH, JP

##### **Members**

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

#### 保安服務業訓練委員會

##### **主席**

湛家雄先生, MH, JP

##### **委員**

Mr. Gary BUKOWICKI  
 陳賢添先生  
 鄭安淇女士  
 徐耀雄先生  
 何偉賢先生  
 鄭子文博士  
 李春犁先生  
 李裕炎先生  
 勞永強先生  
 吳常樂先生  
 江達寬先生  
 黃偉雄先生  
 警務處處長代表  
 房屋署署長代表  
 勞工處處長代表  
 職業訓練局執行幹事代表

## **Textile and Clothing Training Board**

### **Chairman**

Mr. Kenneth LO Lok-fung

### **Vice-Chairman**

Mr. WOO Pat-nie

### **Members**

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

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許宗盛先生, BBS, MH, JP

**委員**

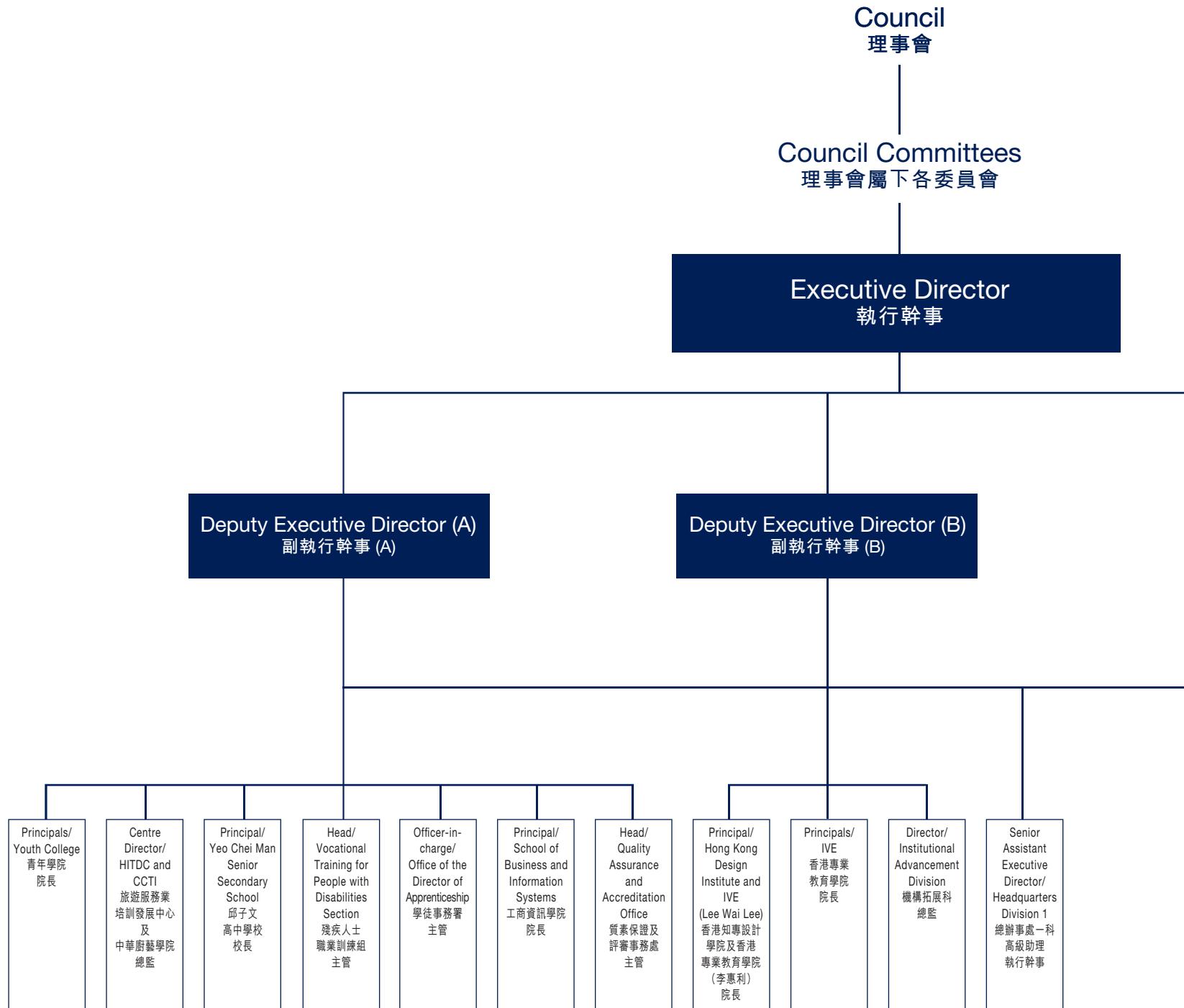
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 職業訓練局執行幹事代表

# MANAGEMENT STRUCTURE OF THE VOCATIONAL TRAINING COUNCIL

## 職業訓練局管理架構

As at 31 March 2013

截至2013年3月31日

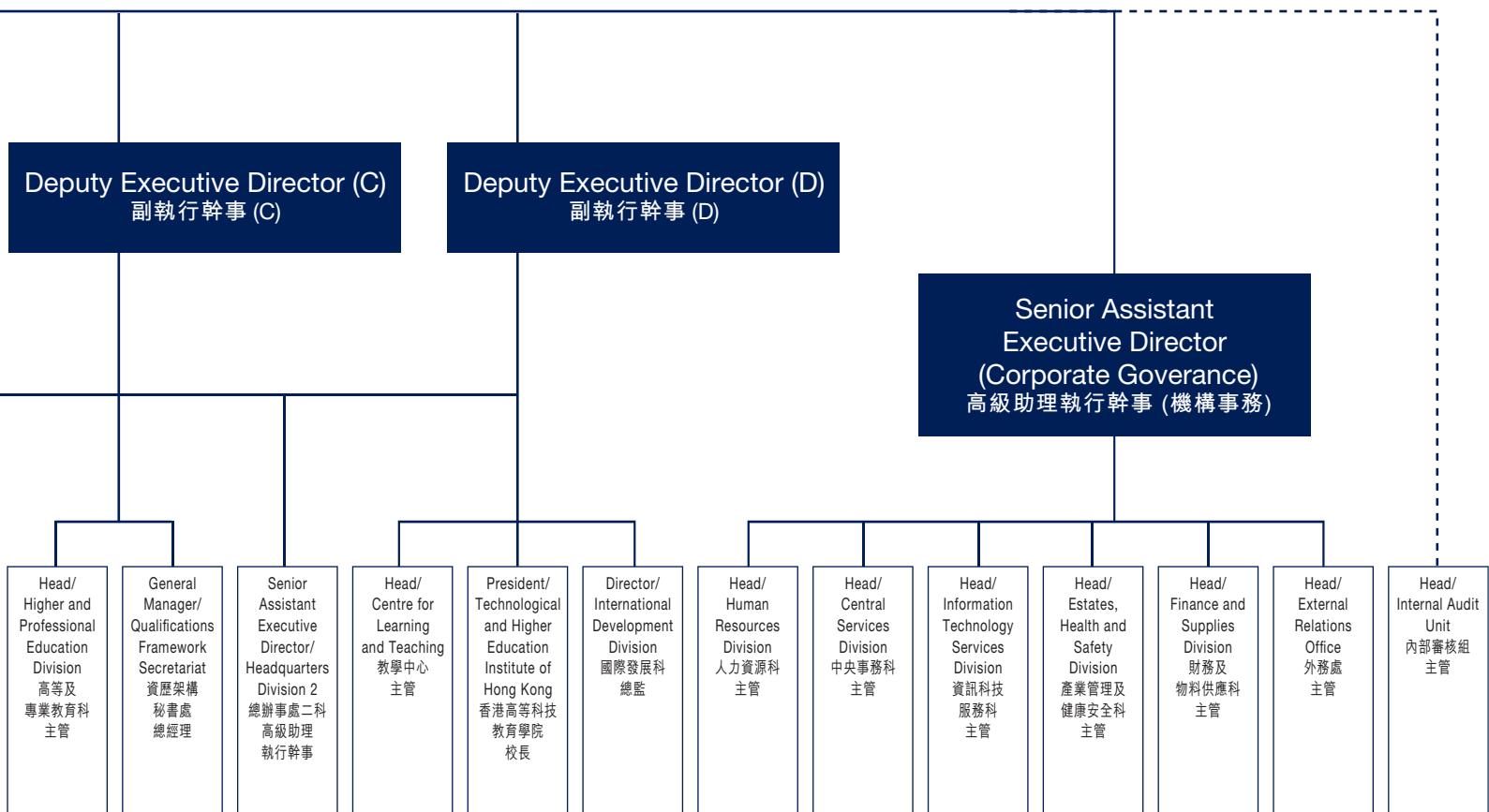


Legend:

CTTI: Chinese Cuisine Training Institute 中華廚藝學院

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

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



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                                    職業訓練局外務處

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職業訓練局

**VOCATIONAL TRAINING COUNCIL**

FINANCIAL REPORT 財務報告 2012/2013



職業訓練局  
**VOCATIONAL TRAINING COUNCIL**  
FINANCIAL REPORT 財務報告 2012/2013

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# OVERVIEW OF OPERATING RESULTS

## 營運成果概述

### Consolidated Financial Statements

Following the prevailing accounting principles in Hong Kong, the Council has prepared Consolidated Financial Statements for the year 2012-13 presenting the operating results and financial position of the Council and its subsidiaries (the Group) of the year. A total income of HK\$4,221.8M (2011-12: HK\$3,966.9M) and total expenditure of HK\$3,866.5M (2011-12: HK\$3,668.0M) were reported.

### Operating Results

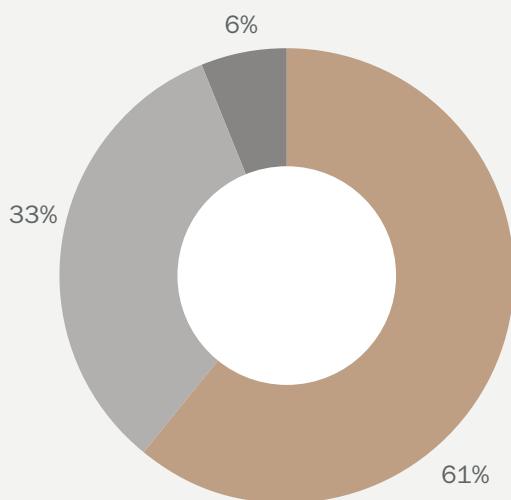
As compared with 2011-12, the increase in the Group's income was mainly attributed to the increase in Government subventions including Matching Grants, scholarship to students and pay adjustment for 2012, increase in tuition fees income and donations.

The increase in expenditure was mainly due to the increase in staff expenses resulting from pay rise, start-up expenses for the new VTC Degree Programmes and increase in scholarships to the outstanding students.

The operating results of the major activities in 2012-13 are set out in the paragraphs below.

#### Consolidated Income (2012-13)

2012-13年度綜合收入



- Government Subventions  
政府補助金

- Tuition Fees and Training Charges  
學費及課程費用

- Other Income  
其他收入

### 綜合財務報表

局方按《香港公認會計原則》編制2012-13年度綜合財務報表，表述年內職業訓練局及其附屬公司（統稱本機構）的營運成果和財務狀況。本年度本機構錄得總收入為港幣42億2,180萬元（2011-12年度為港幣39億6,690萬元），總開支則為港幣38億6,650萬元（2011-12年度為港幣36億6,800萬元）。

### 營運成果

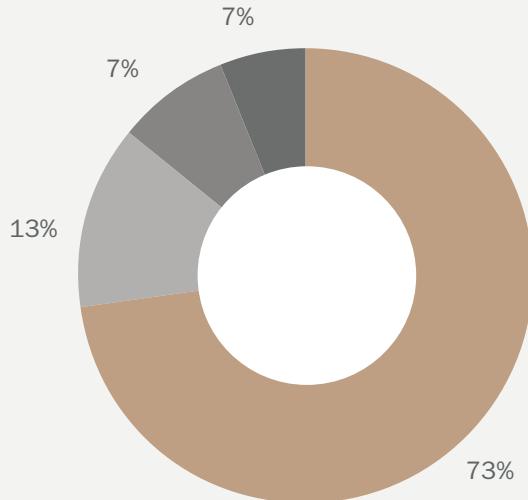
與2011-12年度相比，本機構的收入增加主要來自增加的政府補助金額，包括來自配對補助金、獎學金，以及2012年員工薪酬調整的補助，增加的學費收入和捐款收入。

本年度局方的總開支上升，主要由於員工薪酬調整所導致員工支出上升，新VTC學位課程的開展經費，以及頒授予傑出學生的獎學金增加。

下列各段列出2012-13年度主要工作的營運成果。

#### Consolidated Expenditure (2012-13)

2012-13年度綜合收入



- Staff Expenses  
員工開支

- Accommodation and Related Maintenance Expenses  
校舍設施及有關保養開支

- Consumables, Equipment and Library Books  
消耗性物品、設備及圖書

- Other Expenses  
其他開支

### **Activities Financed by Government Recurrent Subventions**

Total income for the year 2012-13 amounted to \$2,950.2M (2011-12: \$2,750.3M), of which \$2,211.5M (2011-12: \$2,082.3M) was recurrent subventions from the Government, \$576.9M from tuition fees and training charges, and \$161.8M from bank interest and other income. Total expenditure for 2012-13 amounted to \$2,709.6M (2011-12: \$2,586.8M). The savings of \$240.6M was transferred to the Council's Reserves for implementation of new initiatives and other developments.

### **Activities Financed by Other Specific Government Grants**

In addition to the Government's subventions, the Council successfully obtained grants under a number of specific Government Funds. These mainly included the Manpower Development Scheme, Social Welfare Department Project, Government Scholarship Schemes and Matching Grant Schemes. Total income for the year amounted to \$157.7M and expenditure amounted to \$132.2M.

### **Self-financing Activities**

In 2012-13, the Group ran its self-financing activities mainly through the operation of the VTC School of Business and Information Systems (SBI), the VTC School for Higher and Professional Education (SHAPE), Institute of Professional Education and Knowledge (PEAK), Yeo Chei Man Senior Secondary School (YCMSSS), Technological and Higher Education Institute of Hong Kong (THEI) and other part-time courses/programmes. Total income generated from the self-financing activities for the year was \$970.8M and expenditure incurred was \$923.7M.

### **Building Programmes and Capital Items**

For the year 2012-13, a total of \$235.1M was incurred on building programmes and capital items, of which \$191.0M was funded by the Government Subventions and the remaining by the Council Reserves and its self-financed earning account. These projects included the renovation of campus in Tsing Yi, construction of student development education centre and modification of the existing staff and student canteen at VTC Pokfulam Training Centre Complex as well as other alterations, additions and improvement projects.

### **Retirement Schemes**

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

### **New Technology Training Fund**

New Technology Training Fund (the Fund) was established by the Government to finance the New Technology Training Scheme (the Scheme). The Council administers the Scheme and holds the Fund on trust for the Government. The balance of revenue fund as at 31 March 2013 was HK\$6.1M.

Mr. Clement CHEN Cheng-jen, SBS, JP

Chairman

6 September 2013

### **獲政府經常性補助金的工作**

2012-13年度總收入達29億5,020萬元(2011-12年度為27億5,030萬元)，其中22億1,150萬元(2011-12年度為20億8,230萬元)屬政府經常性補助金、5億7,690萬元為學費和培訓費用、1億6,180萬元為銀行利息及其他收入。2012-13年度總開支為27億960萬元(2011-12年度為25億8,680萬元)。2億4,060萬元的盈餘已轉撥至職訓局儲備金，用於推行新工作和其他發展項目。

### **其他獲政府撥款資助的工作**

除政府補助金外，局方亦從不同的政府基金成功取得撥款資助工作，其中包括人才發展計劃、社會福利署轄下計劃、政府獎學金計劃，以及配對補助金計畫。本年度總收入為1億5,770萬元，總開支則為1億3,220萬元。

### **自負盈虧工作**

2012-13年度，本機構主要透過工商資訊學院、才晉高等教育學院、高峰進修學院、邱子文高中學校、香港高等科技教育學院和其他提供兼讀課程的單位籌辦自負盈虧工作。本年度自負盈虧工作的總收入為9億7,080萬元，開支9億2,370萬元。

### **建築工程及建設項目**

2012-13年度建築工程及建設項目合共耗資2億3,510萬元。其中1億9,100萬元來自政府補助金，而其餘金額則來自局方的儲備金及其自負盈虧收入賬戶。本年度的建築工程包括翻新青衣校園，興建學生發展教育中心，改裝位於職業訓練局薄扶林大樓內的員工和學生食堂，以及其他改建、加建及改善工程。

### **退休保障計劃**

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

### **新科技培訓基金**

新科技培訓基金(簡稱「基金」)由政府設立，用以資助新科技培訓計劃(簡稱「培訓計劃」)。職訓局負責管理培訓計劃，並為政府託管基金。截至2013年3月31日止，收入基金結餘為港幣610萬元。

主席

陳鎮仁先生，SBS, JP

2013年9月6日

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

## 致職業訓練局的獨立核數師報告

We have audited the consolidated financial statements of the Vocational Training Council (the Council) and its subsidiaries (together the Group) set out on page 8 to page 60, which comprise the consolidated and Council balance sheets as at 31 March 2013, the consolidated and Council statements of comprehensive income, the consolidated and Council statement of changes in fund balances and the consolidated cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

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

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. This report is made solely to you, as a body, in accordance with section 18 of the Vocational Training Council Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the consolidated financial statements.

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

本核數師(以下簡稱我們)已審計列載於第8頁至第60頁職業訓練局(簡稱職訓局)及其附屬公司(統稱貴機構)的綜合財務報表，包括於2013年3月31日的綜合及職訓局資產負債表與截至該日止年度的綜合及職訓局全面收益表、綜合及職訓局資金變動報表和綜合現金流量表以及主要會計政策概要及其他附註解釋資料。

### 職訓局就綜合財務報表須承擔的責任

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

### 核數師的責任

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

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

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

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

## Opinion

In our opinion, the consolidated financial statements give a true and fair view of the state of affairs of the Group and of the Council as at 31 March 2013 and of the Group's and the Council's surplus and the Group's cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the Vocational Training Council Ordinance.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
6 September 2013

## 意見

我們認為，該等綜合財務報表已根據《香港財務報告準則》真實而公平地反映貴機構及職訓局於2013年3月31日的事務狀況、截至該日止年度貴機構及職訓局的盈餘及貴機構的現金流量，並已按照《職業訓練局條例》妥為編製。

畢馬威會計師事務所  
執業會計師  
香港中環  
遮打道10號  
太子大廈8樓  
2013年9月6日

# CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2013

截至 2013 年 3 月 31 日止年度的綜合全面收益表

		Note 附註	2013 HK\$'000	2012 HK\$'000
<b>INCOME</b>	<b>收入</b>			
Government Subventions	政府補助金	3	2,585,081	2,426,775
Tuition Fees and Training Charges	學費及課程費用	4	1,412,985	1,389,329
Interest Income	利息收入		63,172	49,235
Donations	捐款	5	56,451	14,013
Other Income	其他收入	6	104,149	87,559
<b>Total Income</b>	<b>收入總額</b>		<b>4,221,838</b>	<b>3,966,911</b>
<b>EXPENDITURE</b>	<b>支出</b>			
<b>Staff Expenses</b>	<b>員工開支</b>	<b>7</b>		
Full-time Staff Expenses	全職員工開支		2,497,474	2,317,735
Part-time Staff Expenses	兼職員工開支		113,946	123,821
Temporary Staff Expenses	臨時員工開支		198,254	227,007
Other Staff Expenses	其他員工開支		23,118	23,163
			<b>2,832,792</b>	<b>2,691,726</b>
<b>Other Operating Expenses</b>	<b>其他營運開支</b>			
Consumables, Equipment and Library Books	消耗性物品、設備及圖書		288,417	278,069
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支		483,654	470,872
Hire of Services and Professional Fees	專業服務費用		48,766	45,583
Student/Trainee Grants and Amenities	學生／學員補助及設施		67,925	43,195
Training Boards/General Committees' Expenses	訓練委員會／一般委員會開支		34,618	43,028
Staff Development and Visits	員工培訓及公幹		15,959	15,028
Other Expenses	其他開支		94,391	80,538
			<b>1,033,730</b>	<b>976,313</b>
<b>Total Expenditure</b>	<b>支出總額</b>		<b>3,866,522</b>	<b>3,668,039</b>
<b>Surplus before taxation</b>	<b>除稅前盈餘</b>		<b>355,316</b>	<b>298,872</b>
<b>Taxation</b>	<b>稅項</b>	<b>9</b>	<b>382</b>	<b>143</b>
<b>SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b>本年度盈餘及 全面收益總額</b>		<b>354,934</b>	<b>298,729</b>
<b>TRANSFER TO:</b>	<b>轉撥至：</b>			
Reserves	儲備金		240,553	163,543
Specific and Other Funds	特定用途及其他資金	10 11	114,381	135,186
			<b>354,934</b>	<b>298,729</b>

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

The notes on page 15 to page 60 form an integral part of these financial statements.  
列載於第 15 頁至第 60 頁之附註為本財務報表之一部分。

# STATEMENT OF COMPREHENSIVE INCOME

## FOR THE YEAR ENDED 31 MARCH 2013

截至 2013 年 3 月 31 日止年度的全面收益表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>INCOME</b>			
		收入	
Government Subventions	政府補助金	3	2,565,699
Tuition Fees and Training Charges	學費及課程費用	4	781,878
Interest Income	利息收入		55,592
Donations	捐款	5	55,668
Other Income	其他收入	6	311,226
Total Income	收入總額		3,770,063
<b>EXPENDITURE</b>			
		支出	
Staff Expenses	員工開支	7	
Full-time Staff Expenses	全職員工開支		2,123,351
Part-time Staff Expenses	兼職員工開支		97,930
Temporary Staff Expenses	臨時員工開支		193,363
Other Staff Expenses	其他員工開支		21,734
			2,436,378
Other Operating Expenses	其他營運開支		
Consumables, Equipment and Library Books	消耗性物品、設備及圖書		264,216
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支		476,158
Hire of Services and Professional Fees	專業服務費用		43,786
Student/Trainee Grants and Amenities	學生／學員補助及設施		56,324
Training Boards/General Committees' Expenses	訓練委員會／一般委員會開支		34,534
Staff Development and Visits	員工培訓及公幹		14,063
Other Expenses	其他開支		122,487
			1,011,568
Total Expenditure	支出總額		3,447,946
<b>SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	本年度盈餘及 全面收益總額		322,117
<b>TRANSFER TO:</b>	轉撥至：		
Reserves	儲備金	10	240,553
Specific and Other Funds	特定用途及其他資金	11	81,564
			322,117
			278,127

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

除了「本年度盈餘」外，局方於呈報年內並沒有其他全面收益，因此局方的「本年度盈餘」相等於「全面收益總額」。

The notes on page 15 to page 60 form an integral part of these financial statements.  
列載於第 15 頁至第 60 頁之附註為本財務報表之一部分。

# CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2013

2013年3月31日的綜合資產負債表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>NON-CURRENT ASSETS</b>			
Fixed Assets	12	2,307,405	2,345,485
Loans to Staff	16	1,386	1,797
Employee Retirement Benefits Assets	15	8,070	7,707
Deposits		3,627	4,754
Bank Deposits with Maturity over One Year		200,000	200,000
		2,520,488	2,559,743
<b>CURRENT ASSETS</b>			
Loans to Staff	16	1,332	1,858
Accounts Receivable, Prepayments and Other Receivables	17	68,200	60,516
Bank Deposits with Maturity over Three Months		3,181,061	2,308,781
Cash and Cash Equivalents	18	796,038	1,247,541
		4,046,631	3,618,696
<b>CURRENT LIABILITIES</b>			
Accounts Payable, Accruals and Other Payables			
Provision for Employee Benefits	19(a)	1,004,201	973,255
Loans Payable within One Year	19(c)	385,582	399,446
Deferred Income	20	2,829	3,830
	21	293,104	248,010
		1,685,716	1,624,541
<b>NET CURRENT ASSETS</b>		2,360,915	1,994,155
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,881,403	4,553,898
<b>NON-CURRENT LIABILITIES</b>			
Provision for Employee Benefits	19(c)	10,180	2,598
Deferred Income	21	1,325,565	1,360,576
		1,335,745	1,363,174
<b>NET ASSETS</b>		3,545,658	3,190,724
<b>Represented by:</b>			
Reserves	10	251,526	250,483
Specific and Other Funds	11	3,294,132	2,940,241
<b>TOTAL FUNDS</b>		3,545,658	3,190,724

Approved and authorised for issue  
by the Vocational Training Council  
on 6 September 2013

於2013年9月6日  
由職業訓練局理事會批核及授權發表

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

The notes on page 15 to page 60 form an integral part of these financial statements.  
列載於第15頁至第60頁之附註為本財務報表之一部分。

# BALANCE SHEET AS AT 31 MARCH 2013

## 2013年3月31日的資產負債表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>NON-CURRENT ASSETS</b>			
Fixed Assets	12	2,295,457	2,338,109
Investments in Subsidiaries	13	-	-
Loans to Staff	16	1,386	1,797
Employee Retirement Benefits Assets	15	8,070	7,707
Deposits		3,627	4,754
Bank Deposits with Maturity over One Year		200,000	200,000
		2,508,540	2,552,367
<b>CURRENT ASSETS</b>			
Loans to Staff	16	1,332	1,858
Accounts Receivable, Prepayments and Other Receivables	17	60,600	48,655
Bank Deposits with Maturity over Three Months		3,181,061	2,308,781
Cash and Cash Equivalents	18	775,988	1,218,193
		4,018,981	3,577,487
<b>CURRENT LIABILITIES</b>			
Accounts Payable, Accruals and Other Payables	19(a)	1,330,054	1,253,963
Provision for Employee Benefits	19(c)	384,293	398,771
Loans Payable within One Year	20	2,829	3,830
Deferred Income	21	292,019	247,442
		2,009,195	1,904,006
<b>NET CURRENT ASSETS</b>		2,009,786	1,673,481
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,518,326	4,225,848
<b>NON-CURRENT LIABILITIES</b>			
Provision for Employee Benefits	19(c)	7,355	1,983
Deferred Income	21	1,325,565	1,360,576
		1,332,920	1,362,559
<b>NET ASSETS</b>		3,185,406	2,863,289
<b>Represented by:</b>			
Reserves	10	251,526	250,483
Specific and Other Funds	11	2,933,880	2,612,806
<b>TOTAL FUNDS</b>		3,185,406	2,863,289

Approved and authorised for issue  
by the Vocational Training Council  
on 6 September 2013

於2013年9月6日

由職業訓練局理事會批核及授權發表

Mr. Clement CHEN Cheng-jen, SBS, JP

Chairman

Vocational Training Council

職業訓練局主席

陳鎮仁先生, SBS, JP

The notes on page 15 to page 60 form an integral part of these financial statements.  
列載於第15頁至第60頁之附註為本財務報表之一部分。

**CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED 31 MARCH 2013**  
**截至 2013 年 3 月 31 日止年度的綜合資金變動報表**

		Reserves 儲備金 HK\$'000	Specific and Other Funds 特定用途及 其他資金 HK\$'000	Total 總額 HK\$'000
Balance as at 1 April 2011	2011 年 4 月 1 日結餘	140,914	2,751,081	2,891,995
Inter-Fund Transfers	內部資金轉撥	(53,974)	53,974	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及全面收益總額	163,543	135,186	298,729
Balance as at 31 March 2012	2012 年 3 月 31 日結餘	250,483	2,940,241	3,190,724
		(Note 10) (附註 10)	(Note 11) (附註 11)	
Balance as at 1 April 2012	2012 年 4 月 1 日結餘	250,483	2,940,241	3,190,724
Inter-Fund Transfers	內部資金轉撥	(239,510)	239,510	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及全面收益總額	240,553	114,381	354,934
Balance as at 31 March 2013	2013 年 3 月 31 日結餘	251,526	3,294,132	3,545,658
		(Note 10) (附註 10)	(Note 11) (附註 11)	

The notes on page 15 to page 60 form an integral part of these financial statements.  
列載於第 15 頁至第 60 頁之附註為本財務報表之一部分。

# STATEMENT OF CHANGES IN FUND BALANCES

FOR THE YEAR ENDED 31 MARCH 2013

截至 2013 年 3 月 31 日止年度的資金變動報表

		Reserves 儲備金 HK\$'000	Specific and Other Funds 特定用途及 其他資金 HK\$'000	Total 總額 HK\$'000
Balance as at 1 April 2011	2011 年 4 月 1 日結餘	140,914	2,444,248	2,585,162
Inter-Fund Transfers	內部資金轉撥	(53,974)	53,974	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及全面收益總額	163,543	114,584	278,127
Balance as at 31 March 2012	2012 年 3 月 31 日結餘	250,483	2,612,806	2,863,289
		(Note 10) (附註 10)	(Note 11) (附註 11)	
Balance as at 1 April 2012	2012 年 4 月 1 日結餘	250,483	2,612,806	2,863,289
Inter-Fund Transfers	內部資金轉撥	(239,510)	239,510	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及全面收益總額	240,553	81,564	322,117
Balance as at 31 March 2013	2013 年 3 月 31 日結餘	251,526	2,933,880	3,185,406
		(Note 10) (附註 10)	(Note 11) (附註 11)	

The notes on page 15 to page 60 form an integral part of these financial statements.  
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# CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2013

## 截至 2013 年 3 月 31 日止年度的綜合現金流量表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>Operating Activities</b>			
Surplus before Taxation	經營活動	355,316	298,872
Adjustments for:	除稅前盈餘		
Subventions and Donations for Capital Projects	調整項目： 建設工程所得撥款及捐款	(213,515)	(160,634)
Depreciation of Fixed Assets	固定資產折舊	280,334	262,530
Loss on Disposal of Fixed Assets	出售固定資產之虧損	1,123	99
Interest Expense	利息支出	-	3,627
Interest Income	利息收入	(63,172)	(49,235)
Interest Subsidy on Loan from Government	政府貸款之利息津貼	-	(3,627)
<b>Operating Surplus before Changes in Working Capital</b>	營運資金變動前之經營盈餘	360,086	351,632
Increase in Deposits and Accounts Receivable, Prepayments and Other Receivables	銀行定期存款、應收賬項、 預付款項及其他應收賬項之增加	(6,557)	(16,459)
Increase/(Decrease) in Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及 其他應付賬項之增加／(減少)	30,946	(25,722)
Decrease in Provision for Employee Benefits	僱員福利準備之減少	(6,645)	(74,937)
Increase in Deferred Income	遞延收益之增加	10,083	52,590
Net Decrease in Bank Loan for On-lending to Staff	轉貸予員工的銀行貸款淨額之減少	(1,001)	(2,612)
Decrease in Loans to Staff	員工貸款之減少	937	2,551
<b>Cash Generated from Operations</b>	經營所產生之現金	387,849	287,043
<b>Hong Kong Profits Tax Paid</b>	已繳香港利得稅	(382)	(258)
<b>Cash Generated from Operating Activities</b>	經營活動所產生之現金	387,467	286,785
<b>Cash Flows from Investing Activities</b>	投資活動之現金流		
Payment of Capital Expenditure	資本支出付款	(243,732)	(338,506)
Proceeds from Sale of Fixed Assets	出售固定資產所得款項	355	78
Interest Received	已收利息	63,172	49,235
Increase in Placement of Fixed Deposits with Banks with Maturity over Three Months	銀行定期存款到期日超過 三個月之增加	(872,280)	(608,781)
<b>Net Cash Used in Investing Activities</b>	投資活動所使用的現金淨額	(1,052,485)	(897,974)
<b>Cash Flows from Financing Activities</b>	融資活動之現金流		
Subventions and Donations for Capital Projects	建設工程所得撥款及捐款	213,515	160,634
Repayment of Government Loan	償還政府貸款	-	(106,560)
Recognition of Deferred Income on Loan from Government	確認有關政府貸款之遞延收益	-	3,627
Unamortised Deferred Income	未攤銷之遞延收益	-	3,746
<b>Net Cash Generated from Financing Activities</b>	融資活動所產生的現金淨額	213,515	61,447
<b>Net Decrease in Cash and Cash Equivalents</b>	現金及現金等價物之減少	(451,503)	(549,742)
<b>Cash and Cash Equivalents as at 1 April</b>	於 4 月 1 日的現金及現金等價物	1,247,541	1,797,283
<b>Cash and Cash Equivalents as at 31 March</b>	於 3 月 31 日的現金及現金等價物	18	796,038
			1,247,541

The notes on page 15 to page 60 form an integral part of these financial statements.  
列載於第 15 頁至第 60 頁之附註為本財務報表之一部分。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 1. BACKGROUND

#### 背景

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

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

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### 主要會計政策

##### (a) Statement of Compliance

###### 合規聲明

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

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

The HKICPA has issued certain new and revised HKFRSs that are first effective for the current accounting period of the Group and the Council. There have been no significant changes to the accounting policies applied in these financial statements for the current year and prior year presented as a result of these developments.

香港會計師公會公佈若干新訂及經修訂的《香港財務報告準則》，此等準則在本機構及職訓局當前之會計期間首次生效。此等變動對本機構當前和以往會計期間的會計政策，並沒有構成重要影響。

The Group has not applied any amendments, new standards or interpretations that are not yet effective for the current accounting period (see Note 25).

本機構並沒有採用任何尚未於本會計期間生效的修訂、新準則或詮釋(請參閱附註25)。

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

###### 財務報表的編製基準

The consolidated financial statements for the year ended 31 March 2013 comprise the Council and its subsidiaries. 截至2013年3月31日止年度的綜合財務報表包括職訓局及其附屬公司。

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

財務報表的編製基準(續)

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

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

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

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

#### (c) Subsidiaries

附屬公司

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

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

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

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

In the Council's balance sheet, investments in subsidiaries are stated at cost less provision for impairment losses (see Note 2(f)). 在職訓局之資產負債表內，對附屬公司的投資以成本扣除減值虧損撥備列示(請參閱附註2(f))。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (d) Fixed Assets

固定資產

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

Land and/or buildings owned or held under a leasehold interest by the Council which are leased to subsidiaries are classified as investment properties in the Council's balance sheet. Such assets are stated at cost less accumulated depreciation and impairment losses (see Note 2(f)).

職訓局擁有或租賃之土地及／或樓宇，用以租賃予附屬公司，會於職訓局之資產負債表中分類為投資物業。該等資產以成本扣除累計折舊及減值虧損列示(請參閱附註2(f))。

The Group estimates the useful lives of various categories of fixed assets on the basis of their designed life, planned asset maintenance programme and actual usage experience. Depreciation is calculated to write off the cost of items of fixed assets, less their estimated residual value, if any, using the straight line method over their estimated useful lives as follows:  
本機構根據各類固定資產之設計年期，維修計劃及實際使用經驗，來估計其可使用年期。折舊是根據固定資產的預計可使用年限，以直線法減去其估計剩餘價值(如適用)，用以攤銷其成本。詳情如下：

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

固定資產(續)

Where parts of an item of fixed assets have different useful lives, each part is depreciated separately. Both the useful life of an asset and its residual value, if any, are reviewed annually.

倘固定資產的各部分的可使用年限不同，每部分的折舊須單獨計算。資產之可用年限及其剩餘價值(如適用)均會於每年進行檢討。

Gains or losses arising from the retirement or disposal of an item of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the statement of comprehensive income on the date of retirement or disposal.

報廢或出售固定資產之收益或虧損乃按照出售所得收入淨額與有關資產賬面值之差額來釐定，並於報廢或出售當日列入全面收益表內。

#### (e) Construction in Progress

在建工程

Construction in progress is stated at cost, which comprises accumulated costs of construction, professional fees and interest expenses, if any, capitalised prior to the completion of the respective projects, less any impairment losses, and is not depreciated. These costs for work carried out are based on interim certificates certified by professional personnel, which may differ from the actual future settlement. Capitalisation of these costs ceases and the construction in progress is transferred to the appropriate category of fixed assets when the construction is completed and the asset is ready for its intended use.

在建工程是以成本扣除減值虧損列賬，但不計任何折舊。成本包括累計建造費用、專業費用及工程完成前所資本化的利息支出(如適用)。這些工程成本是根據專業人員所簽發的中期證書來釐定的。這些成本可能與將來的真實成本有所出入。當工程完成，資產已可作預計用途時，此等成本便會停止被資本化，而在建工程也會轉入固定資產內適當的類別中。

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

非流動資產減值

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

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (f) Impairment of Non-current Assets (Cont'd)

非流動資產減值(續)

If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised in the statement of comprehensive income whenever the carrying amount of such an asset exceeds its recoverable amount.

如果出現減值跡象，便會作出資產的可收回數額的估計。當資產的賬面金額高於可收回數額時，便會在全面收益表確認減值虧損。

##### (i) Calculation of Recoverable Amount

可收回數額的計算

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

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

##### (ii) Reversal of Impairment Losses

減值虧損轉回

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the statement of comprehensive income in the year in which the reversals are recognised.

當用作決定可收回金額的估計出現正面變動時，資產減值虧損會被轉回。所轉回的減值虧損以假設在以往年度沒確認減值虧損而應已釐定的資產賬面金額為限。所轉回的減值虧損在確認轉回的年度內計入全面收益表。

#### (g) Accounts and Other Receivables

應收賬項及其他應收款項

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (g) Accounts and Other Receivables (Cont'd)

應收賬項及其他應收款項(續)

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

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

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

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

#### (h) Cash and Cash Equivalents

現金及現金等價物

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

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

#### (i) Accounts and Other Payables

應付賬項及其他應付款項

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (j) Loans and Borrowings

貸款及借貸

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

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

#### (k) Employee Benefits

僱員福利

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

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

(ii) Contributions to Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are recognised as an expense in the statement of comprehensive income as incurred.

根據香港《強制性公積金計劃條例》的規定作出的強制性公積金供款，於供款時在全面收益表內確認。

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

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

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

僱員福利(續)

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

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

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

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

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

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

#### (l) Income Tax

所得稅

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

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

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (l) Income Tax (Cont'd)

所得稅(續)

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

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

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

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

#### (m) Provisions and Contingent Liabilities

準備及或有負債

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

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

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (n) Income Recognition

收入確認

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

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

##### (i) Government Subventions

政府補助金

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

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

Subventions and grants earmarked for capital expenditure purpose are initially accounted for as deferred income (see Note 2(o)) and are subsequently recognised as income over the useful life of the related assets when the assets are put into use, to the extent of the related depreciation expenses incurred for that period.

指定用於建設工程的補助金及撥款初始會被列入為遞延收益(請參閱附註2(o))，其後當該資產被使用時，補助金及撥款會按有關資產之可用年期及以該期間的相關折舊支出金額為限確認為收入。

Other specific grants without a condition for refund of any unspent balances are recognised as income in the statement of comprehensive income when received, while for those specific grants that contain a condition for refund of any unspent balances are recognised as income to the extent of the related expenditures incurred during the year.

沒有附帶歸還餘額的特定用途撥款，通常於收取時在全面收益表上確認為收入。那些有歸還餘額的特定用途撥款，會以年內發生的有關開支金額為限於年內確認為收入。

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

學費及課程費用收入

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

收入確認(續)

##### (iii) Interest Income

利息收入

Interest income from bank deposits is recognised as it accrues using the effective interest method.  
銀行存款所得利息是以實際利率法計算並確認。

##### (iv) Donations

捐款

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

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

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

經營租賃的宿舍／設施之租金

Rental income receivable under operating leases is recognised in the statement of comprehensive income in equal instalments over the accounting periods covered by the lease term.

經營租賃的應收租金收入在租賃期所涵蓋的會計期間內，以等額在全面收益表確認。

##### (vi) Services Income

服務收入

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

#### (o) Deferred Income

遞延收益

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (p) Operating Lease Expenses

經營租賃支出

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

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

#### (q) Borrowing Costs

借貸成本

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset which necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of that asset. Other borrowing costs are expensed in the period in which they are incurred.

收購、興建或生產資產(即須一段長時間始能達至其擬定用途或予以銷售的資產)所產生的直接應佔之借貸成本乃計入該等資產之成本。其他借貸成本於產生之期間確認為支出。

The capitalisation of borrowing costs as part of the cost of a qualifying asset commences when expenditure for the asset is being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use or sale are in progress. Capitalisation of borrowing costs is suspended or ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are interrupted or complete.

倘若資產招致開支、借貸成本及進行擬定用途或予以銷售的資產所需的活動，資產化的借貸成本會被視為合資格資產的部分成本。當此等資產大體上已完成並可作其預計用途或銷售時，即停止將該借貸成本資產化。

#### (r) Related Parties

關連方

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

關連方(續)

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

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

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 3. GOVERNMENT SUBVENTIONS

#### 政府補助金

	Consolidated 綜合	2013 HK\$'000	2012 HK\$'000
Recurrent Subventions	經常補助金	2,226,371	2,109,727
Non-recurrent Subventions	非經常補助金		
– Capital Works Reserve Fund	一建設工程儲備基金		
Major Capital Projects	大型建設工程	21,776	19,299
Minor Building Projects	小型建設工程	133,889	119,864
Non-recurrent Subventions	非經常補助金		
– Capital Accounts	一建設賬目		
Major Capital Items	大型建設項目	4,966	9,057
Plant, Vehicles and Equipment	廠房、車輛及設備	38,689	8,119
Capital Items for Skills Centres	技能發展中心建設項目	4,947	4,295
Grants from Government Agencies	政府機構撥款	124,095	152,787
Matching Grants (Note 3(a))	配對補助金(附註3(a))	30,348	–
Interest Subsidy on Loan from Government	政府貸款之利息津貼	–	3,627
		<b>2,585,081</b>	<b>2,426,775</b>
<hr/>			
	The Council 職訓局		
Recurrent Subventions	經常補助金	2,211,545	2,082,348
Non-recurrent Subventions	非經常補助金		
– Capital Works Reserve Fund	一建設工程儲備基金		
Major Capital Projects	大型建設工程	21,776	19,299
Minor Building Projects	小型建設工程	133,889	119,864
Non-recurrent Subventions	非經常補助金		
– Capital Accounts	一建設賬目		
Major Capital Items	大型建設項目	4,966	9,057
Plant, Vehicles and Equipment	廠房、車輛及設備	38,689	8,119
Capital Items for Skills Centres	技能發展中心建設項目	4,947	4,295
Grants from Government Agencies	政府機構撥款	119,539	152,688
Matching Grants (Note 3(a))	配對補助金(附註3(a))	30,348	–
Interest Subsidy on Loan from Government	政府貸款之利息津貼	–	3,627
		<b>2,565,699</b>	<b>2,399,297</b>

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

政府補助金(續)

#### (a) Matching Grants

配對補助金

The matching grants comprise of:  
配對補助金包括：

Pilot Mainland Experience Scheme for Post-secondary Students (Note i)  
Sixth Matching Grant Scheme (Note ii)

	Consolidated and the Council 綜合及職訓局	
	2013 HK\$'000	2012 HK\$'000
專上學生內地體驗先導計劃 (註解 i)	2,869	—
第六輪配對補助金計劃 (註解 ii)	27,479	—
	<b>30,348</b>	—

Note i: Pilot Mainland Experience Scheme for Post-secondary Students  
註解 i：專上學生內地體驗先導計劃

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

由2011/12學年起，政府推行的專上學生內地體驗先導計劃，以配對形式資助專上學生到中國內地參加短期實習或學習活動。政府配對補助金及其相關的配額捐款根據計劃的相關要求分開列載於財務報表內。

The portion of the grants received during the year which has not been utilised was recorded as government subventions under deferred income. The grants are recognised as income upon utilisation to the extent of the amount of related expenditures actually incurred. During the financial year 2012-13, HK\$2,869,000 (2012: nil) was recognised as the grants income and HK\$10,645,000 (2012: HK\$5,251,000) was included in deferred income.

年內部分已收之撥款但尚未使用則列入為遞延收益。該撥款於使用時以實際發生的有關支出金額為限確認為收入。2012-13財政年度，確認了的收入為港幣286.9萬元(2012：無)，而港幣1,064.5萬元(2012：港幣525.1萬元)則撥入為遞延收益。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

政府補助金(續)

#### (a) Matching Grants (Cont'd)

配對補助金(續)

Balance as at 1 April 2011

Income

Grants Received/Matched Donations  
Interest Income

2011年4月1日之結餘

收入

已收之補助金／配額捐款  
利息收入

Consolidated  
綜合

Matching  
Grants  
配對補助金  
HK\$'000

Matched  
Donations  
配額捐款  
HK\$'000

5,229  
22  

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5,251

5,229  
32

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5,261

Expenditure met from Grants/Donations

Scholarships and Prizes  
Other Student Development Activities  
Equipment and Facilities

經由補助金／捐款所支付  
的相關費用

獎學金及獎金  
其他學生發展活動  
儀器及設施

2,069  
228  
67

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2,364

Balance as at 31 March 2012

2012年3月31日之結餘

5,251

2,897

Balance as at 1 April 2012

Income

Grants Received/Matched Donations  
Interest Income

2012年4月1日之結餘

收入

已收之補助金／配額捐款  
利息收入

5,251

2,897

8,197  
66

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83

8,263

8,280

Expenditure met from Grants/Donations

經由補助金／捐款所支付  
的相關費用

內地實習計劃  
學生交流活動  
學生訓練活動  
獎學金及獎金  
其他學生發展活動  
儀器及設施  
其他費用

325

2,414

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130

6,030

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1,286

882

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820

2,869

9,018

Balance as at 31 March 2013

2013年3月31日之結餘

10,645

2,159

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

政府補助金(續)

#### (a) Matching Grants (Cont'd)

配對補助金(續)

Balance as at 1 April 2011

Income

Grants Received/Matched Donations  
Interest Income

Expenditure met from Grants/Donations

Scholarships and Prizes  
Other Student Development Activities  
Equipment and Facilities

Balance as at 31 March 2012

Balance as at 1 April 2012

Income

Grants Received/Matched Donations  
Interest Income

Expenditure met from Grants/Donations

Mainland Industrial Attachment Programme  
Students Exchanges Activities  
Students Training Activities  
Scholarships and Prizes  
Other Student Development Activities  
Equipment and Facilities  
Other Expenses

Balance as at 31 March 2013

2011年4月1日之結餘

收入

已收之補助金／配額捐款  
利息收入

經由補助金／捐款所支付

的相關費用

獎學金及獎金  
其他學生發展活動  
儀器及設施

2012年3月31日之結餘

2012年4月1日之結餘

收入

已收之補助金／配額捐款  
利息收入

經由補助金／捐款所支付

的相關費用

內地實習計劃  
學生交流活動  
學生訓練活動  
獎學金及獎金  
其他學生發展活動  
儀器及設施  
其他費用

2013年3月31日之結餘

The Council  
職訓局

Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
--------------------------------------	---------------------------------------

—	—
5,229	5,086
22	31
<b>5,251</b>	<b>5,117</b>

—	2,069
—	228
—	67
<b>—</b>	<b>2,364</b>

<b>5,251</b>	<b>2,753</b>
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<b>5,251</b>	<b>2,753</b>
8,197	7,590
66	78
<b>8,263</b>	<b>7,668</b>

325	—
2,414	—
130	—
—	5,485
—	1,286
—	882
—	820
<b>2,869</b>	<b>8,473</b>

<b>10,645</b>	<b>1,948</b>
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# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

政府補助金(續)

#### (a) Matching Grants (Cont'd)

配對補助金(續)

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

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

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

政府補助金(續)

#### (a) Matching Grants (Cont'd)

配對補助金(續)

		The Council 職訓局					
		EDB-funded Operation 教育局資助營運方式		Self-financing Operation 自負盈虧營運方式		Total 合計	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2012	2012年4月1日之結餘	-	-	-	-	-	-
Income	收入						
Grants Received/Matched Donations	已收之補助金／配額捐款	18,444	18,444	9,035	8,530	27,479	26,794
Interest Income	利息收入	69	90	41	51	110	141
		18,513	18,534	9,076	8,581	27,589	27,115
Expenditure met from Grants/Donations	經由補助金／捐款所支付的相關費用						
Teaching and Research Enhancement	改善教學及研究	-	-	-	-	-	-
Internationalisation and	國際化及學生交流活動						
Student Exchange Activities		-	-	-	-	-	-
Scholarships and Prizes	獎學金及獎金	-	5,606	-	460	-	6,066
Bursaries	助學金	N/A	-	N/A	-	N/A	-
Student Development	學生發展	-	27	-	29	-	56
Capital Projects	建設項目	N/A	-	-	-	N/A	-
Others	其他	-	501	-	65	-	566
		-	6,134	-	554	-	6,688
Balance as at 31 March 2013	2013年3月31日之結餘	18,513	12,400	9,076	8,027	27,589	20,427
Expenditure (by level of study)	支出(以學習程度分類)						
Sub-degree Operations	副學士或以下程度	-	6,134	-	554	-	6,688
Degree and above	學士或以上程度	-	-	-	-	-	-
		-	6,134	-	554	-	6,688

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 4. TUITION FEES AND TRAINING CHARGES

學費及課程費用

	Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000
Government-funded Programmes		
Tuition Fees	政府資助課程 學費	524,585
Training Charges	課程費用	13,538
Non Government-funded Programmes		
Tuition Fees	非政府資助課程 學費	821,118
Training Charges	課程費用	36,701
	<b>1,412,985</b>	<b>1,389,329</b>

	The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000
Government-funded Programmes		
Tuition Fees	政府資助課程 學費	521,161
Training Charges	課程費用	13,594
Non Government-funded Programmes		
Tuition Fees	非政府資助課程 學費	191,882
Training Charges	課程費用	36,720
	<b>781,878</b>	<b>756,707</b>

### 5. DONATIONS

捐款

	Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000
Designated to Student Development Foundation	學生發展基金	—
Capital Projects	建設項目	—
Scholarships and Prizes	獎學金及獎金	8,427
Other Student Activities	其他學生活動	5,586
	<b>56,451</b>	<b>14,013</b>

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 5. DONATIONS (Cont'd)

捐款(續)

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

學生發展基金  
 建設項目  
 獎學金及獎金  
 其他學生活動

		The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000	
	24,399	—	
	9,248	—	
	14,221	8,427	
	7,800	4,610	
	<b>55,668</b>	<b>13,037</b>	

### 6. OTHER INCOME

其他收入

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

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

		Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000	
	27,249	15,457	
	27,872	31,211	
	12,800	10,874	
	15,009	12,420	
	14,801	7,675	
	6,418	9,922	
	<b>104,149</b>	<b>87,559</b>	

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

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

		The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000	
	20,951	14,740	
	27,887	30,816	
	12,817	10,874	
	71,167	73,483	
	170,795	203,269	
	7,609	10,224	
	<b>311,226</b>	<b>343,406</b>	

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 7. STAFF EXPENSES

員工開支

Salaries and Other Benefits  
Contributions to Retirement Schemes

薪金及其他福利  
退休計劃供款

		Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000	
	2,629,591 203,201	2,494,016 197,710	
	<b>2,832,792</b>	<b>2,691,726</b>	

Salaries and Other Benefits  
Contributions to Retirement Schemes

薪金及其他福利  
退休計劃供款

		The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000	
	2,234,303 202,075	2,143,271 195,014	
	<b>2,436,378</b>	<b>2,338,285</b>	

### 8. SURPLUS BEFORE TAXATION

除稅前盈餘

Surplus before taxation is arrived at after charging:

除稅前盈餘已扣除以下項目：

Interest Expense (see Note 20)  
Depreciation  
Rental Expenses  
Auditor's Remuneration  
Net Foreign Exchange Loss  
Loss on Disposal of Fixed Assets

利息支出(請參閱附註20)  
折舊  
租金支出  
核數師酬金  
外匯淨虧損  
出售固定資產之虧損

		Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000	
	-	3,627	
	280,334	262,530	
	40,734	49,408	
	630	583	
	988	1,455	
	<b>1,123</b>	<b>99</b>	

Interest Expense (see Note 20)  
Depreciation  
Rental Expenses  
Auditor's Remuneration  
Net Foreign Exchange Loss  
Loss on Disposal of Fixed Assets

利息支出(請參閱附註20)  
折舊  
租金支出  
核數師酬金  
外匯淨虧損  
出售固定資產之虧損

		The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000	
	-	3,627	
	275,499	259,739	
	40,541	49,220	
	457	416	
	90	690	
	<b>786</b>	<b>99</b>	

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 9. TAXATION

#### 稅項

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

根據香港稅務條例第88條，職訓局及其某些附屬公司可豁免繳納香港利得稅。

Taxation in the consolidated statement of income and expenditure represented Hong Kong Profits Tax payable by a subsidiary of the Council, which is calculated at 16.5% (2012: 16.5%) on the subsidiary's estimated assessable profits for the year.

綜合全面收益表中的稅項支出為一間職訓局附屬公司所需要支付的香港利得稅。稅項乃按年內附屬公司的估計應課稅溢利的16.5% (2012年：16.5%)計算。

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

由於沒有重大的暫時性差異，本財務報表並沒有為遞延稅項作出撥備。

### 10. RESERVES

#### 儲備金

Consolidated and the Council 綜合及職訓局		
	2013 HK\$'000	2012 HK\$'000
Balance at the beginning of the financial year	財政年度年初結餘	250,483
Amount transferred to Specific and Other Funds during the Year (Note 11)	本年度轉至特定用途或 其他資金(附註11)	(239,510)
Surplus transferred from Statement of Comprehensive Income	轉自全面收益表的盈餘	240,553
Balance at the end of the financial year	財政年度年終結餘	251,526
		250,483

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 11. SPECIFIC AND OTHER FUNDS

特定用途及其他資金

#### (a) Fund Balances

資金結餘

				Consolidated 綜合
	Transfer from/ (to) Statement of Comprehensive Income 轉自／(至)全面收益表	Inter-Fund Transfers 內部資金轉撥	Balance as at 31.3.2012 2012年3月31日結餘 HK\$'000	
Non-recurrent Subventions (see Note 2(n)(i))				
– Capital Works Reserve Fund	51	(51)	–	–
Non-recurrent Subventions (see Note 2(n)(i))				
– Capital Accounts	–	–	–	–
Projects Funded by Government Agencies	13,986	9,240	(30,162)	(6,936)
Projects Funded by Reserves	863,063	(194,590)	113,472	781,945
Self-financing Activities	1,824,092	310,802	(9,828)	2,125,066
Donations	30,965	(2,148)	(438)	28,379
Other Specific Funds	18,924	11,933	(19,070)	11,787
	<b>2,751,081</b>	<b>135,186</b>	<b>53,974</b>	<b>2,940,241</b>

				Consolidated 綜合
	Transfer from/ (to) Statement of Comprehensive Income 轉自／(至)全面收益表	Inter-Fund Transfers 內部資金轉撥	Balance as at 31.3.2013 2013年3月31日結餘 HK\$'000	
Non-recurrent Subventions (see Note 2(n)(i))				
– Capital Works Reserve Fund	–	–	–	–
Non-recurrent Subventions (see Note 2(n)(i))				
– Capital Accounts	–	–	–	–
Projects Funded by Government Agencies	(6,936)	25,511	12,730	31,305
Projects Funded by Reserves	781,945	(73,505)	254,910	963,350
Self-financing Activities	2,125,066	113,866	(12,730)	2,226,202
Donations	28,379	33,046	–	61,425
Other Specific Funds	11,787	15,463	(15,400)	11,850
	<b>2,940,241</b>	<b>114,381</b>	<b>239,510</b>	<b>3,294,132</b>

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

特定用途及其他資金(續)

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

資金結餘(續)

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

				The Council 職訓局
	Transfer from/ (to) Statement of Comprehensive Income	Inter-Fund Transfers	Balance as at 31.3.2013	
	轉自／(至)全面收益表	內部資金轉撥	2013年3月31日結餘	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Non-recurrent Subventions (see Note 2(n)(i))				
– Capital Works Reserve Fund	非經常補助金(請參閱 附註2(n)(i))	–	–	–
Non-recurrent Subventions (see Note 2(n)(i))				
–Capital Accounts	非經常補助金(請參閱 附註2(n)(i))	–	–	–
Projects Funded by Government Agencies	政府機構資助項目	(6,936)	25,511	12,730
Projects Funded by Reserves	儲備金資助項目	781,945	(73,505)	254,910
Self-financing Activities	自負盈虧項目	1,637,648	81,049	(12,730)
Donations	捐款	188,362	33,046	–
Other Specific Funds	其他特定用途資金	11,787	15,463	(15,400)
		<hr/> 2,612,806	<hr/> 81,564	<hr/> 239,510
				2,933,880

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

特定用途及其他資金(續)

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

特定用途及其他資金之性質及目的

- (i) Non-recurrent Subventions  
非經常補助金

The non-recurrent subventions are one-off funds approved by the Government earmarked for capital expenditure purposes relating to building projects, capital projects and capital items.

非經常補助金是政府一次性的撥款，該補助金用作樓宇工程、建設工程及建設項目的資本支出。

- (ii) Projects Funded by Government Agencies  
政府機構資助項目

In addition to the Government subventions, specific Government grants have been obtained to support the development of specific education projects.

除了政府補助金外，特定用途的政府撥款亦取得用作支援特定教育項目之發展。

- (iii) Projects Funded by Reserves  
儲備金資助項目

Projects funded by reserves are projects financed by the Council's reserves, which are savings from the recurrent subventions (Note 10).

儲備金資助項目是由本局的儲備金資助的，該儲備金是經常性補助金的累積餘額(附註10)。

- (iv) Self-financing Activities Fund  
自負盈虧項目

Self-financing activities fund represents accumulated surpluses generated from the self-financed programmes and activities.

自負盈虧項目的結餘是在該計劃及活動中所累積的盈餘。

- (v) Donations  
捐款

Donations fund is used for the purposes specified by the donors.

捐贈的資金是根據捐贈者所定下的用途來使用的。

- (vi) Other Specific Funds  
其他特定用途資金

Other specific funds are subsidies obtained from organisations other than Government bodies designated for specific purposes.

其他特定用途資金是由非政府部門的組織所資助的，該筆資金將用於其指定目的。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

特定用途及其他資金(續)

#### (c) Capital Management

資本管理

The Group is a not-for-profit organisation aiming to provide vocational education and training in the region. The Group defines capital as including reserves and specific and other funds. These funds, including inter-fund transfers, are managed in accordance with the Group's financial management policies and procedures and the relevant funding conditions, where applicable. The Group's primary objectives when managing capital is to safeguard the Group's ability to continue as a going concern and to maintain a strong financial base to support the development of the Group.

本機構是非牟利機構，旨在提供區內的專業教育培訓。本機構的資本包括儲備金及特定用途及其他資金。這些資金包括內部資金轉撥，是根據本機構的財政管理政策、程序或／及相關資金的附帶條件(如適用)來管理的。本機構在管理資本時，主要目標為確保本機構擁有持續的經營能力，及維持堅固的財政基礎以支持本機構的發展。

There has been no change in the Group's capital management practices as compared to prior year. The Group is not subject to any externally imposed capital requirement.

與上年度比較，本機構並沒有改變資本管理的做法。本機構無需遵守任何外在的資本規定。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 12. FIXED ASSETS

#### 固定資產

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

		Consolidated 綜合					
		Buildings 樓宇 HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
<b>Cost</b>	<b>成本</b>						
At 1 April 2012	2012年4月1日	1,728,728	36,194	1,033,538	245,038	281,383	3,324,881
Additions	增置	913	60,458	126,589	27,896	27,876	243,732
Transfer to Buildings/ Improvement Works upon Completion of Projects	將已完成的項目轉撥至 樓宇／改善工程		16,038	(22,825)	6,787	-	-
Disposals	出售	-	-	(1,173)	(7,187)	(24,395)	(32,755)
At 31 March 2013	2013年3月31日	1,745,679	73,827	1,165,741	265,747	284,864	3,535,858
<b>Accumulated Depreciation</b>	<b>累計折舊</b>						
At 1 April 2012	2012年4月1日	100,894	-	530,320	123,185	224,997	979,396
Charge for the Year	本年度折舊	45,220	-	169,157	37,844	28,113	280,334
Written Back on Disposals	出售後回撥	-	-	(735)	(6,733)	(23,809)	(31,277)
At 31 March 2013	2013年3月31日	146,114	-	698,742	154,296	229,301	1,228,453
<b>Net Book Value</b>	<b>賬面淨值</b>						
At 31 March 2013	2013年3月31日	1,599,565	73,827	466,999	111,451	55,563	2,307,405

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

#### 固定資產(續)

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

		The Council 職訓局						
		Investment Properties 投資物業 HK\$'000	Buildings 樓宇 HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
<b>Cost</b>	<b>成本</b>							
At 1 April 2012	2012年4月1日	207,242	1,521,486	36,194	1,032,157	235,759	265,038	3,297,876
Additions	增置	-	913	60,458	126,589	21,083	24,945	233,988
Transfer to Buildings/ Improvement Works upon Completion of Projects	將已完成的項目轉撥至 樓宇／改善工程	-	16,038	(22,825)	6,787	-	-	-
Disposals	出售	-	-	-	(1,117)	(4,491)	(17,674)	(23,282)
At 31 March 2013	2013年3月31日	207,242	1,538,437	73,827	1,164,416	252,351	272,309	3,508,582
<b>Accumulated Depreciation</b>	<b>累計折舊</b>							
At 1 April 2012	2012年4月1日	34,321	66,573	-	530,052	116,821	212,000	959,767
Charge for the Year	本年度折舊	4,905	40,315	-	168,897	34,920	26,462	275,499
Written Back on Disposals	出售後回撥	-	-	-	(735)	(4,063)	(17,343)	(22,141)
At 31 March 2013	2013年3月31日	39,226	106,888	-	698,214	147,678	221,119	1,213,125
<b>Net Book Value</b>	<b>賬面淨值</b>							
At 31 March 2013	2013年3月31日	168,016	1,431,549	73,827	466,202	104,673	51,190	2,295,457

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

固定資產(續)

#### Interests in Leasehold Land

租賃土地之權益

The Council holds interests in leasehold land and buildings associated with the following properties, the cost of which were financed by government subventions or other sources of fundings, and were fully written off in prior years.

職訓局擁有以下物業在租賃土地及樓宇的權益。其成本由政府補助金或其他資金來源所資助，並已於以往年度完全註銷。

- (i) Campuses completed prior to the setting up of the Council and taken over from the Government by the Council at nil value which include the five campuses of the Hong Kong Institute of Vocational Education (Morrison Hill, Kwai Chung, Kwun Tong, Haking Wong and Lee Wai Lee<sup>#</sup>), Haking Wong Seafront Complex and Shine Skills Centre (Kwun Tong and Tuen Mun).

政府免費給予職訓局及於職訓局成立前已落成的校舍包括：五間香港專業教育學院（簡稱專教院）之校舍－摩理臣山、葵涌、觀塘、黃克競和李惠利<sup>#</sup>、黃克競專教院海旁校舍及展亮技能發展中心（觀塘及屯門）。

- (ii) The VTC Tower, four campuses of the Hong Kong Institute of Vocational Education (Tsing Yi, Chai Wan, Tuen Mun and Sha Tin), the VTC Kowloon Bay Complex, VTC Kwai Chung Complex, VTC Pokfulam Complex, Maritime Services Training Institute, Shine Skills Centre (Pokfulam), and the annexes of the Hong Kong Institute of Vocational Education (Kwai Chung and Kwun Tong) which were constructed after the setting up of the Council and financed by government subventions.

職業訓練局大樓、四間專教院之校舍－青衣、柴灣、屯門和沙田，職業訓練局九龍灣大樓、職業訓練局葵涌大樓、職業訓練局薄扶林大樓、海事訓練學院、展亮技能發展中心（薄扶林）及葵涌和觀塘專教院附翼均於職訓局成立後落成並由政府補助金資助。

- (iii) Haking Wong's Jockey Club Student Centre, Fok Ying Tung Hall of Residence, the staff quarters at Chai Wan, the premises at Billion Plaza, school building of VTC School for Higher and Professional Education (SHAPE), and annex of the Hong Kong Institute of Vocational Education (Tuen Mun) which were financed by loan facilities, donations, and other funds.

黃克競賽馬會學生中心、霍英東樓、位於柴灣的職員宿舍、位於億京廣場的物業、才晉高等教育學院院舍及屯門專教院附翼均由貸款、捐款及其他資金資助。

Most of the interests in leasehold land are restricted to own use by the Council.

大部分租賃土地的權益只供職訓局自用。

<sup>#</sup> The old campus located at Kowloon Tong was surrendered to Government in September 2012.  
位於九龍塘的舊校舍已於2012年9月交回政府。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 13. INVESTMENTS IN SUBSIDIARIES

對附屬公司的投資

Unlisted shares, at cost

非上市股份，按成本

The Council  
職訓局

2013  
HK\$

100

2012  
HK\$

100

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

Name of Company 公司名稱	Place of Incorporation and Operation 註冊成立及經營地點	Particulars of Issued and Paid Up Capital 已發行及繳付股本詳情	Proportion of Ownership Interest 持有權益之比率		
			Held by the Council 職訓局持有	Held by Subsidiary 附屬公司持有	Principal Activity 主要活動
VTC School of Business and Information Systems 職業訓練局工商資訊學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	100%	-	Provision of vocational education and training 提供職業進修及訓練服務
Yeo Chei Man Senior Secondary School School Management Committee Limited 邱子文高中學校校董會有限公司	Hong Kong 香港	Limited by Guarantee 擔保有限公司	100%	-	Provision of education at senior secondary level 提供高中程度教育服務
Technological and Higher Education Institute of Hong Kong 香港高等科技教育學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	100%	-	Provision of career-oriented degree programmes 提供以專業為本的 學士學位課程
VTC Enterprises Limited 職業訓練局企業有限公司	Hong Kong 香港	100 shares of HK\$1 each 每股面值港幣1元之股份100股	100%	-	Investment holding 投資控股
VTC Training Company Limited 職業培訓有限公司	Hong Kong 香港	100 shares of HK\$1 each 每股面值港幣1元之股份100股	-	100%	Provision of vocational education, professional training and development services 提供職業進修、 專業訓練及發展服務
* Apparel Product Design and Development Centre Limited 服裝產品設計及發展中心有限公司	Hong Kong 香港	100 shares of HK\$1 each 每股面值港幣1元之 股份100股	-	100%	Provision of fashion design and related products and services to the apparel industry 提供服裝設計及有關產品和 服務予成衣工業
VTC School for Higher and Professional Education (SHAPE) 才晉高等教育學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	-	100%	Provision of continuing education and training 提供持續進修及訓練服務
** The Institute of Professional Educational And Knowledge (PEAK) 高峰進修學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	-	100%	Provision of continuing education and training 提供持續進修及訓練服務
* Apparel Product Design and Development Centre Limited was deregistered on 3 May 2013. 服裝產品設計及發展中心有限公司已於2013年5月3日撤銷註冊。					
** With effect from 15 April 2013, the name of the company was changed from Interact Learning to The Institute of Professional Educational And Knowledge (PEAK). 自2013年4月15日起，公司名稱由互動學習變更為高峰進修學院。					

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 14. LOAN TO A SUBSIDIARY

#### 對附屬公司貸款

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

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

### 15. EMPLOYEE RETIREMENT BENEFITS ASSETS

#### 僱員退休福利資產

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

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

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

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

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

在資產負債表中確認的數額如下：

		Consolidated and the Council 綜合及職訓局				
		2013 HK\$'000	2012 HK\$'000	2011 HK\$'000	2010 HK\$'000	2009 HK\$'000
Present Value of Funded Obligations	注入資金義務的現值	(1,026)	(903)	(1,409)	(1,291)	(1,473)
Fair Value of Scheme Assets	計劃資產的公允價值	10,106	9,994	10,637	10,578	10,729
Net Unrecognised Actuarial Gains	未確認的精算收益淨額	(1,010)	(1,384)	(2,039)	(2,686)	(3,300)
Employee Retirement Benefit Assets	僱員福利資產	8,070	7,707	7,189	6,601	5,956

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 15. EMPLOYEE RETIREMENT BENEFITS ASSETS (Cont'd)

僱員退休福利資產(續)

#### (b) Scheme assets consist primarily of bank deposits.

計劃資產主要包括銀行定期存款。

#### (c) Movements in the present value of the defined benefit obligations:

界定利益義務之現值變動如下：

Consolidated and the Council 綜合及職訓局		
	2013 HK\$'000	2012 HK\$'000
Balance as at 1 April	4月1日結餘	
Benefits Paid by the Scheme	由計劃支付的福利	903
Current Service Cost	本年度服務成本	-
Interest Cost	利息成本	57
Actuarial Losses	精算虧損	18
		48
Balance as at 31 March	3月31日結餘	1,026
		903

#### (d) Movements of the fair value of the scheme assets:

計劃資產之公允值變動如下：

Consolidated and the Council 綜合及職訓局		
	2013 HK\$'000	2012 HK\$'000
Balance as at 1 April	4月1日結餘	
Benefits Paid by the Scheme Assets	由計劃資產支付的福利	9,994
Actuarial Expected Return on Scheme Assets	計劃資產的精算預期回報	-
Actuarial Losses	精算虧損	200
		(88)
Balance as at 31 March	3月31日結餘	10,106
		9,994

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 15. EMPLOYEE RETIREMENT BENEFITS ASSETS (Cont'd)

僱員退休福利資產(續)

#### (e) Income recognised in the statements of comprehensive income is as follows:

在全面收益表中確認的收入如下：

	Consolidated and the Council 綜合及職訓局	2013 HK\$'000	2012 HK\$'000
Current Service Cost	本年度服務成本	57	53
Interest Cost	利息成本	18	28
Expected Return on Scheme Assets	計劃資產的預期回報	(200)	(213)
Gain on Settlements	結算的收益	(237)	(386)
Total Income	收入總額	<u>(362)</u>	<u>(518)</u>
Actual Gain on Scheme Assets	計劃資產的實際收益	<u>111</u>	<u>91</u>

The income is recognised under other income in the Statements of Comprehensive Income.  
收入於全面收益表的其他收入中確認。

#### (f) The principal actuarial assumptions used as at 31 March 2013 and 2012 (expressed as weighted average) are as follows:

於2013年3月31日及2012年3月31日使用的主要精算假設(以加權平均數表示)如下：

	2013	2012
Discount Rate	折現率	2 % p.a.
Long Term Average Expected Return on Scheme Assets	計劃資產的長期平均 預期回報率	2 % p.a.
Long Term Salary Increase Rates Within 1 year	未來薪金升幅 一年內	2 % p.a.
Thereafter	其後	2 % p.a.
Average Future Working Lifetime of Scheme Members	計劃成員的 預期平均工作年期	1 year
		2 years

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 16. LOANS TO STAFF

#### 員工貸款

In conjunction with Hang Seng Bank Limited (Bank), the Council launched in April 1996 a Staff Loan Scheme to provide financial assistance to members of the Council's Provident Fund Scheme, part of which has subsequently been restructured by setting up a new scheme called Vocational Training Council Provident Fund Scheme (1999) (collectively known as the Schemes). An unsecured loan facility of HK\$30 million has been arranged with the Bank for on-lending to qualified staff members. The loans to staff are repayable in accordance with repayment schedules of which HK\$1,332,000 (2012: HK\$1,858,000) is repayable within 1 year.

職訓局與恒生銀行有限公司(簡稱銀行)合作，於1996年4月為職訓局公積金計劃(已局部重組，另行成立了職業訓練局公積金計劃(一九九九)，統稱公積金計劃)的成員提供員工貸款計劃，提供財政援助。銀行會提供最高可達港幣3,000萬元的無抵押貸款，由職訓局再轉借予合資格員工。該員工貸款須按期清還，而其中港幣133.2萬元(2012年：港幣185.8萬元)將於一年內清還。

The loan granted to each staff member is limited to 60% of the individual's provident fund benefit entitlement at the time of application. In case of default on repayment, the Council can exercise its right to request the Trustees of the Schemes to retain an amount equivalent to such indebtedness out of any benefits payable to the individual under the Schemes.

每名員工可獲的貸款額，不能超過提出申請時可享有公積金數額的60%。若員工未能依期還款，職訓局有權要求公積金計劃的受託人，從有關員工在公積金計劃應得的福利中，扣除與貸款相同的數額。

### 17. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES

#### 應收賬項、預付款項及其他應收賬項

	Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000
Accounts Receivable (Note 17(b))	應收賬項(附註17(b))	4,073
Other Receivables	其他應收賬項	40,436
Prepayments	預付款項	22,126
Utilities and Other deposits	水電及其他按金	1,565
		68,200
		60,516

	The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000
Accounts Receivable (Note 17(b))	應收賬項(附註17(b))	3,036
Other Receivables	其他應收賬項	40,034
Prepayments	預付款項	15,990
Utilities and Other deposits	水電及其他按金	1,540
		60,600
		48,655

Accounts receivable, other receivables, prepayments, utilities and other deposits are expected to be recovered or recognised as expenses within one year.

應收賬項、其他應收賬項、預付款項、水電及其他按金，預期將於一年內收回或確認為開支。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 17. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES (Cont'd)

應收賬項、預付款項及其他應收賬項(續)

#### (a) Impairment of Accounts Receivable

應收賬項之減值

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

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

At 31 March 2013, none of the Group's and the Council's accounts receivable (2012:Nil) were individually determined to be impaired.

於2013年3月31日，本機構及職訓局的應收賬款個別釐定為沒有減值(2012年：無)。

#### (b) Accounts Receivable that are Not Impaired

不作減值之應收賬項

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

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

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

應收賬項無論個別或共同不作減值，其賬齡分析如下：

	Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000
Neither Past Due nor Impaired	沒有過期和減值	
Less than 1 Month Past Due	過期少於一個月	
More than 1 Month Past Due	過期多於一個月	
	1,501	1,205
	1,601	941
	971	1,094
	<b>4,073</b>	<b>3,240</b>

	The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000
Neither Past Due nor Impaired	沒有過期和減值	
Less than 1 Month Past Due	過期少於一個月	
More than 1 Month Past Due	過期多於一個月	
	993	1,013
	1,280	776
	763	601
	<b>3,036</b>	<b>2,390</b>

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

Receivables that were neither past due nor impaired relate to a wide range of individuals for whom there was no recent history of default.

沒有過期和減值的應收款項是與一群沒有近期拖欠歷史的個別人士有關。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 17. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES (Cont'd)

應收賬項、預付款項及其他應收賬項(續)

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

不作減值之應收賬項(續)

Receivables that were past due but not impaired relate to a number of independent individuals and organisations that have a good track record with the Group and the Council. Based on past experience, management believes that no impairment allowance is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable. The Group and the Council does not hold any collateral over these balances. 已過期但沒有減值的應收款項是與一群與本機構及職訓局有良好紀錄的獨立個別人士和組織有關的。根據過往經驗，管理層認為沒有減值準備的需要。因為信貸質素沒有重大改變，管理層認為款項可以全數收回。本機構及職訓局沒有就款項收取任何抵押品。

### 18. CASH AND CASH EQUIVALENTS

現金及現金等價物

	Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000
Deposits with Banks with Maturity less than Three Months	到期日少於三個月的 銀行定期存款	775,000
Cash at Bank and in Hand	銀行存款及現金	21,038
Cash and Cash Equivalents in the Consolidated Cash Flow Statement	綜合現金流量表所示的 現金及現金等價物	796,038
<b>The Council 職訓局</b>		
	2013 HK\$'000	2012 HK\$'000
Deposits with Banks with Maturity less than Three Months	到期日少於三個月的 銀行定期存款	770,000
Cash at Bank and in Hand	銀行存款及現金	5,988
Cash and Cash Equivalents	現金及現金等價物	775,988

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 19. ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS 應付賬項、應計支出、其他應付賬項及僱員福利準備

#### (a) Accounts Payable, Accruals and Other Payables

應付賬項、應計支出及其他應付賬項

	Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000
Accounts Payable	應付賬項	166,881
Accruals	應計支出	236,236
Deposits and Retentions Withheld	按金及保固金	25,421
Receipts in Advance	預收款項	564,338
Subventions Repayable to Government (Note 19(b))	應歸還政府的補助金 (附註 19(b))	11,325
		<b>1,004,201</b>
		973,255

	The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000
Accounts Payable	應付賬項	119,724
Accruals	應計支出	236,207
Deposits and Retentions Withheld	按金及保固金	25,329
Receipts in Advance	預收款項	292,718
Amounts Due to Subsidiaries	應付附屬公司款項	644,751
Subventions Repayable to Government (Note 19(b))	應歸還政府的補助金 (附註 19(b))	11,325
		<b>1,330,054</b>
		1,253,963

Accounts payable, accruals and other payables are expected to be settled within one year. The contractual undiscounted value of accounts payable, accruals and other payables as at 31 March 2013 and 2012 was the same as their respective carrying values.

應付賬項、應計支出及其他應付賬項預期將於一年內支付。於2013年3月31日及2012年3月31日，應付賬項、應計支出及其他應付賬項各自之賬面值與契約規定未折現值相同。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 19. ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS (Cont'd)

應付賬項、應計支出、其他應付賬項及僱員福利準備(續)

#### (b) Subventions Repayable to Government

應歸還政府的補助金

Balance as at 1 April  
Less: Amount Refunded to Government  
during the Year

Subventions Refundable to Education Bureau  
– Capital Works Reserve Fund

Subventions Refundable to Labour  
and Welfare Bureau  
– Recurrent Subventions  
– Capital Accounts

Balance as at 31 March

4月1日結餘  
減：本年度已歸還政府  
的數額

應歸還教育局的補助金  
–建設工程儲備基金

應歸還勞工及福利局  
的補助金  
–經常補助金  
–建設賬目

3月31日結餘

Consolidated and the Council  
綜合及職訓局

	2013 HK\$'000	2012 HK\$'000
6,981	7,792	
(6,981)	(7,792)	
–	–	
772	–	
772	–	
9,673	6,397	
880	584	
10,553	6,981	
11,325	6,981	

#### (c) Provision for Employee Benefits

僱員福利準備

Provision for employee benefits relate to various allowances and benefits, mainly unutilised annual leave, payable to employees.

僱員福利準備指不同類型的津貼及福利，主要包括未用之年假及應付僱員之款項。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 20. LOANS

#### 貸款

Consolidated and the Council  
綜合及職訓局

		2013	2012		
		Bank Loan for On-lending to Staff (Note a) 轉貸予員工的 銀行貸款 (註一) HK\$'000	Bank Loan for On-lending to Staff (Note a) 轉貸予員工的 銀行貸款 (註一) HK\$'000	Loan from the Government (Note b) 政府貸款 (註二) HK\$'000	Total 總額 HK\$'000
Balance as at 1 April	4月1日結餘	3,830	6,442	99,187	105,629
Add: Amortisation of Deferred Interest Expense for the Year	加：本年度攤銷之 遞延利息支出	-	-	3,627	3,627
Unamortised Deferred Interest Expenses	未攤銷之遞延利息支出	-	-	3,746	3,746
Loans Drawn Down During the Year	年內借入的貸款	1,360	880	-	880
		5,190	7,322	106,560	113,882
Less: Loans Repaid During the Year	減：年內償還的貸款	(2,361)	(3,492)	(106,560)	(110,052)
Balance as at 31 March	3月31日結餘	2,829	3,830	-	3,830

Note a: The loan relates to a revolving credit facility for on-lending to staff and is unsecured and bears interest at 3% per annum (2012: 3% per annum). The interest expenses incurred are fully borne by the staff. The loan is repayable on 28 February 2014 and renewable annually subject to Hang Seng Bank's consent. The amount of the facility is HK\$30 million (2012: HK\$30 million). The contractual undiscounted value of the loan as at 31 March 2013 was HK\$2.8 million (2012: HK\$3.8 million).

註一：轉貸予員工的周轉性貸款額屬無抵押貸款，款項的年利率為3%（2012年：3%）。所有利息支出均由貸款員工承擔。貸款須於2014年2月28日清還，並可在恒生銀行同意下逐年續期。備用貸款總額為港幣3,000萬元（2012年：港幣3,000萬元）。於2013年3月31日的契約規定之未折現值為港幣280萬元（2012年：港幣380萬元）。

Note b: In 2011-2012, loan from the Government (the Loan) was an interest-free loan under the Providers' Loan Scheme, for the construction of a permanent campus for School of Business and Information Systems (SBI) at Tsing Yi. The Loan was secured by a fixed charge on all the future income from the SBI operation and a floating charge over all the Council's other undertakings, properties, assets and rights other than real property. The Loan was fully repaid in March 2012.

註二：於2011-2012年度為興建工商資訊學院位於青衣校舍側的永久校舍，職訓局透過專上教育機構資助計劃向政府借取免息貸款（簡稱此貸款），並分別以工商資訊學院所有未來的經營收入及職訓局的其他業務、財產、資產及權益（房地產除外）作固定及浮動債務抵押。此貸款已於2012年3月全部清還。

The interest expense represented the amortisation of the difference between the carrying value and the redemption value of the interest-free loan using effective interest method at a discount rate of 5% per annum.

利息支出指按每年5%折現率的實際利率法攤銷之免息貸款的賬面值與贖回價之差額。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 21. DEFERRED INCOME

遞延收益

		Consolidated 綜合	
		2013	2012
Government Subventions (Recurring and Non-recurring) (經常及非經常)	Grants from Government Agencies and Matching Grants 政府補助金 政府機構撥款 及配對補助金	Total HK\$'000	Total HK\$'000
Balance as at 1 April	4月1日結餘	1,586,997	1,555,996
Subventions Received/Receivable	已收／應收資助	2,398,141	2,483,111
Recognised as Income in the Year	本年內確認的收入	(2,430,638)	(2,426,775)
Unamortised Deferred Income	未攤銷之遞延收益	-	(3,746)
Balance as at 31 March	3月31日結餘	<u>1,554,500</u>	<u>1,608,586</u>
To Be Recognised as Income	將確認為收益		
Within One Year	一年內	228,961	248,010
After One Year	一年後	1,325,539	1,360,576
		<u>1,554,500</u>	<u>1,608,586</u>

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 21. DEFERRED INCOME (Cont'd)

遞延收益(續)

		The Council 職訓局		
		2013		2012
		Government Subventions (Recurring and Non-recurring) 政府補助金 (經常及非經常)	Grants from Government Agencies and Matching Grants 政府機構撥款 及配對補助金	Total 總額
		HK\$'000	HK\$'000	HK\$'000
Balance as at 1 April	4月1日結餘	1,586,997	21,021	1,608,018
Subventions Received/Receivable	已收／應收資助	2,383,315	191,950	2,575,265
Recognised as Income in the Year	本年內確認的收入	(2,415,812)	(149,887)	(2,565,699)
Unamortised Deferred Income	未攤銷之遞延收益	-	-	-
Balance as at 31 March	3月31日結餘	1,554,500	63,084	1,617,584
To Be Recognised as Income	將確認為收益			
Within One Year	一年內	228,961	63,058	292,019
After One Year	一年後	1,325,539	26	1,325,565
		1,554,500	63,084	1,617,584
				1,608,018

Note: Government subventions earmarked for specific purposes are initially recorded as deferred income which is subsequently recognised as revenue to the extent of the related expenditure or depreciation expenses charged to related assets incurred (see Note 2(n)(i)).  
 特定用途的政府補助金初始會被列入為遞延收益，其後以有關開支或有關資產的折舊支出金額為限確認為收入(請參閱附註2(n)(i))。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 22. FINANCIAL RISK MANAGEMENT AND FAIR VALUES

#### 金融風險管理及公允價值

Exposure to credit, liquidity, foreign currency and interest rate risks arises in the normal course of the Group's operations. The Group manages and minimises these financial risks through its financial risk management policies and practices described below.

本機構於日常營運過程中涉及信貸、流動資金、外幣及利率風險。本機構透過下列之財務風險管理政策及實務工作，使該等風險得以管理及減少。

#### (a) Credit Risk

##### 信貸風險

Credit risk refers to the risk that a counterparty will be unable to pay amounts in full when due. The Group's credit risk is primarily attributable to tuition fees and training charges receivable from individual students or sponsoring organisations. Management manages this risk as follows:

信貸風險是指合作伙伴未能全數清還到期款項。本機構之信貸風險主要來自學生所繳交或資助機構所繳付的學費及課程費用。管理層管理這種風險如下：

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

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

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

本機構對應收賬項及其他應收賬項的量化已列載於附註17。

#### (b) Liquidity Risk

##### 流動資金風險

Liquidity risk refers to the risk that funds are not available to meet liabilities as they fall due. The Group's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserve of cash to meet its liquidity requirements in the short and longer term. The Group invests surplus cash in bank deposits not exceeding an average horizon of three years.

流動資金風險是指沒有足夠資金來應付到期的負債。本機構的政策為定期監控現時及預期之流動資金需求，以確保維持足夠現金儲備，用以應付短期及長期流動資金需求。本機構只把剩餘的資金存放於銀行作平均不多於三年的定期存款。

The remaining contractual maturities of the financial liabilities at the balance sheet date of the Group and the Council are disclosed in Notes 19 and 20. The contractual maturities are calculated based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the balance sheet date) and the earliest date the Group and the Council are required to pay.

本機構及職訓局的資產負債表中的財務負債之契約規定的餘下到期日，已於附註19和20中披露。契約規定的餘下到期日是根據契約規定未折現之現金流（包括以契約規定之利率或資產負債表當日的利率如浮動息率所計算之利息支出），以及本機構和職訓局的最早還款日來計算的。

#### (c) Foreign Currency Risk

##### 外幣風險

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

本集團交易均以港幣計算，無須為外匯承擔重大風險。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 22. FINANCIAL RISK MANAGEMENT AND FAIR VALUES (Cont'd)

金融風險管理及公允價值(續)

#### (d) Interest Rate Risk

利率風險

The Group's interest rate risk arises primarily from its borrowing activities. The Group considers that it is not exposed to any significant interest rate risk arising from its borrowings as at 31 March 2013. The bank loan obtained is for on-lending to staff who will reimburse the same amount of interest to the Council.

本機構的利率風險主要來自借貸活動。本機構認為並沒有為於2013年3月31日的借貸承擔重大的利率風險。銀行貸款是以本局所承擔的年利率轉借予員工。

#### (e) Fair Values

公允價值

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2013 and 2012. 所有金融工具於2013年3月31日及2012年3月31日的賬面值與其公允價值並無重大差異。

### 23. RELATED PARTY TRANSACTIONS

關連方交易

Due to the nature of the Group's operations and the composition of the Council members of the Vocational Training Council (being drawn from private and public operations), it is inevitable that transactions may take place with organisations in which a Council member may have an interest. All transactions involving organisations in which a Council member or senior management of the Group may have an interest are conducted at an arm's length basis and in accordance with the Group's financial regulations and normal procurement procedure. Donations received from Council members, senior management or companies controlled or significantly influenced by them had been approved and reported in accordance with the Group's financial regulations.

由於本機構的營運模式，及職訓局的理事會成員的組成(從私營及公營機構提選)，本機構無可避免與理事會成員有利益關係的機構進行交易。所有涉及理事會成員及管理高層的交易均根據公平原則及職訓局財務規則及正常的採購程序進行。從理事會成員、管理高層及受其控制或重要影響的公司所收取的捐款乃根據職訓局財務規則批核及報告。

Remuneration for key management personnel is as follows:

主要管理層成員的酬金詳情如下：

	Consolidated 綜合	
	2013 HK\$'000	2012 HK\$'000
Short-term Employee Benefits	短期僱員福利	34,632

	The Council 職訓局	
	2013 HK\$'000	2012 HK\$'000
Short-term Employee Benefits	短期僱員福利	30,013

The above remuneration is included in "staff expenses" (see Note 7). The Group's contributions to retirement schemes are also set out in Note 7.

上述酬金已計入員工開支內(請參閱附註7)。本機構之退休計劃供款亦列載於附註7。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 24. COMMITMENTS

#### 承擔

- (a) Capital commitments in respect of property, plant and equipment outstanding at 31 March 2013 and 2012 not provided for in the financial statements were as follows:

於2013年3月31日及2012年3月31日之物業、廠房及設備未於財務報表撥備之資本承擔如下：

	Consolidated and the Council 綜合及職訓局	
	2013 HK\$'000	2012 HK\$'000
Contracted for	已訂約	
Authorised but not Contracted for	已授權但並未訂約	
Total	總計	
	<b>18,409</b>	6,626
	<b>1,713,895</b>	342,267
	<b>1,732,304</b>	348,893

- (b) As at 31 March 2013 and 2012, the total future minimum lease payments under operating leases in respect of properties are payable as follows:

於2013年3月31日及2012年3月31日，物業以經營租賃租用之應付最低租賃付款總額如下：

	Consolidated and the Council 綜合及職訓局	
	2013 HK\$'000	2012 HK\$'000
Within 1 Year	一年內	
After 1 Year but Within 5 Years	一年後但不多於5年	
	<b>7,575</b>	8,414
	<b>10,154</b>	17,683
	<b>17,729</b>	26,097

The Group leases a number of properties under operating leases. The leases typically run for an initial period of two to three years, with an option to renew the leases when all terms are negotiated. None of the leases includes contingent rentals.

本機構以經營租賃租用一些物業。一般租賃期於開始時為二至三年，當所有條款被商議後，可選擇繼續租用該物業。所有租賃不包括或有租金。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 25. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2013

截至 2013 年 3 月 31 日止年度已公佈但尚未生效的經修訂及新增準則及詮釋可能構成的影響

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 March 2013 and which have not been adopted in these financial statements. 截至本財務報表刊發日，香港會計師公會已公佈數項經修訂及新增準則，但於截至 2013 年 3 月 31 日止之年度尚未生效，故並未於本財務報表中採用。

The Group is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Group's results of operations and financial position.

本機構現正就這些經修訂及新增準則對初次應用之期間的影響作出評估。迄今得出的結論為採用這些準則，未對本機構的營運業績及財務狀況產生重大影響。

# INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL PROVIDENT FUND SCHEME (1999) (THE SCHEME) 致職業訓練局公積金計劃(一九九九)(簡稱計劃)受託人的獨立核數師報告

We have audited the financial statements of the Scheme set out on page 63 to 75, which comprise the statement of net assets available for benefits as at 31 March 2013, and the statement of changes in net assets available for benefits and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

## Trustees' Responsibility for the Financial Statements

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

## Auditor's Responsibility

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

We conducted our audit in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial statements.

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

本核數師(以下簡稱我們)已審計列載於第63頁至第75頁計劃的財務報表，包括於2013年3月31日可供福利付款的淨資產報表，以及截至該日止年度內可供福利付款的淨資產變動報表和現金流量表以及其他附註解釋資料。

## 受託人就財務報表須承擔的責任

計劃受託人須負責根據香港會計師公會頒佈的《香港財務報告準則》編製財務報表，以令財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

## 核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見，並僅向受託人依據協定條款作出報告。除此之外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》，並參照《實務說明》第860.1號「退休計劃的審計」進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存在任何重大錯誤陳述。

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

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

## Opinion

In our opinion, the financial statements give a true and fair view of the disposition of the assets and liabilities of the Scheme as at 31 March 2013, and of its financial transactions and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG  
Certified Public Accountants  
8<sup>th</sup> Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
28 June 2013

## 意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映計劃於2013年3月31日的資產負債狀況及截至該日止年度的財務交易及現金流量。

畢馬威會計師事務所  
執業會計師  
香港中環  
遮打道10號  
太子大廈8樓  
2013年6月28日

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL PROVIDENT FUND SCHEME (1999) (THE SCHEME) 致職業訓練局公積金計劃(一九九九)(簡稱計劃)受託人的獨立核數師遵例報告

We have audited the financial statements of the Scheme for the year ended 31 March 2013 in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), and have issued an unqualified auditor's report thereon dated 28 June 2013.

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

## Respective Responsibilities of the Trustees and Auditors

The ORSO requires the trustees to ensure that:

- (a) proper accounts and records are kept as regards all assets, liabilities and financial transactions of the Scheme;
- (b) contributions are made in accordance with the terms of the Scheme;
- (c) the assets of the Scheme are not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (d) the requirements of section 27(2) of the ORSO are complied with.

It is our responsibility to report solely to you on the Scheme's compliance with the above requirements based on the results of the procedures performed by us and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

## Basis of Conclusion

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 "Assurance engagements other than audits or reviews of historical financial information" and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the HKICPA. We have performed such procedures as we considered necessary for the purpose of reporting on the Scheme's compliance with the above requirements.

本核數師(以下簡稱我們)已根據香港會計師公會頒佈的《香港審計準則》，以及參照《實務說明》第860.1號「退休計劃的審計」，審計計劃截至2013年3月31日止年度的財務報表，並於2013年6月28日發出無保留意見的核數師報告。

按照香港《職業退休計劃條例》(簡稱條例)第20條的規定，我們需要就有關計劃有否遵照條例中若干規定作出報告。

## 受託人及核數師各自的責任

條例要求受託人確保：

- (甲) 計劃內的所有資產、負債及財務交易均備存妥善的賬目及記錄；
- (乙) 計劃已根據計劃所訂的條款繳納供款；
- (丙) 除條例第20(3)(b)(iii)條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (丁) 計劃均有遵守條例第27(2)條的規定。

我們的責任是根據我們所進行程序的結果，對計劃有否遵守上述的條例規定，僅向受託人作出報告。我們概不就本報告之內容對任何其他人士負責或承擔法律責任。

## 結論的基礎

我們已按照香港會計師公會公佈的《香港審驗應聘服務準則3000號》「除審計或審閱歷史財務資料外的審驗工作」，以及參照《實務說明》第860.1號「退休計劃的審計」進行我們的工作。我們已進行我們認為所需的程序，以便就計劃有否遵守上述規定提交報告。

## Conclusion

Based on the foregoing, in our opinion:

- (1) proper accounts and records have been kept during the year ended 31 March 2013 as regards all assets, liabilities and financial transactions of the Scheme;
- (2) contributions have been made in accordance with the terms of the Scheme during the year ended 31 March 2013;
- (3) at 31 March 2013, there was no shortfall between the Scheme's assets and the Scheme's aggregate vested liability;
- (4) at 31 March 2013, the assets of the Scheme were not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (5) at 30 June 2012, 31 October 2012 and 31 March 2013, the requirements of section 27(2) of the ORSO have been complied with.

## 結論

根據以上所述，我們認為：

- (1) 截至 2013 年 3 月 31 日止年度內，計劃的所有資產、負債及財務交易均備存妥善的賬目和記錄；
- (2) 截至 2013 年 3 月 31 日止年度內根據計劃所訂的條款繳納供款；
- (3) 截至 2013 年 3 月 31 日止，計劃的資產值並不低於其既有總負債；
- (4) 於 2013 年 3 月 31 日，除 條例 第 20(3)(b)(iii) 條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (5) 於 2012 年 6 月 30 日、2012 年 10 月 31 日及 2013 年 3 月 31 日，計劃均有遵守條例第 27(2) 條的規定。

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Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
28 June 2013

畢馬威會計師事務所  
執業會計師  
香港中環  
遮打道 10 號  
太子大廈 8 樓  
2013 年 6 月 28 日

**STATEMENT OF NET ASSETS AVAILABLE  
FOR BENEFITS AS AT 31 MARCH 2013**  
**於2013年3月31日可供福利付款的淨資產報表**

		Note 附註	2013 HK\$'000	2012 HK\$'000
<b>INVESTMENT ASSETS</b>	<b>投資資產</b>			
Investments Managed by Investment Managers	投資經理管理的投資項目	2(c) & 3	3,926,276	3,547,751
<b>CURRENT ASSETS</b>	<b>流動資產</b>			
Accounts Receivable	應收賬款	2(i)	259	6,141
Cash at Bank	銀行存款		17,370	20,080
			17,629	26,221
<b>CURRENT LIABILITIES</b>	<b>流動負債</b>			
Accounts Payable	應付賬款	2(g)	208	213
Benefits Payable	應付福利		4,375	13,922
			4,583	14,135
<b>NET CURRENT ASSETS</b>	<b>流動資產淨額</b>		<b>13,046</b>	<b>12,086</b>
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<b>可供福利付款的淨資產</b>		<b>3,939,322</b>	<b>3,559,837</b>
<b>REPRESENTED BY:</b>	<b>上述款項分屬：</b>			
<b>CAPITAL ACCOUNT</b>	<b>資本賬戶</b>	5	<b>3,939,322</b>	<b>3,559,837</b>

Approved and authorised for issue  
by the Board of Trustees  
on 28 June 2013  
於2013年6月28日  
由信託委員會批核及授權發表

Mr. Cliff SUN Kai-lit, BBS, JP  
Chairman  
Board of Trustees  
孫啟烈先生, BBS, JP  
信託委員會主席

The notes on pages 68 to page 77 form an integral part of these financial statements.  
第68頁至第77頁的附註屬本財務報表的一部分。

# STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED 31 MARCH 2013

截至 2013 年 3 月 31 日止年度可供福利付款的淨資產變動報表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>INVESTMENT RETURN</b>			
Interest Income	投資回報	2(e)	
Net Realised Gain on Investments	利息收入	2,503	1,614
Dividend Income	已變現的投資淨收益	60,232	121,378
Net Movement in Unrealised Gain/ (Loss) on Investments	股息收入	116	—
	未變現的投資收益／(虧損)	221,018	(199,290)
		283,869	(76,298)
<b>INVESTMENT EXPENSES</b>			
Investment Management Fees	投資費用		
	投資管理費用	483	521
<b>ADMINISTRATIVE EXPENSES</b>			
Administrator's Fees	行政費用		
Accountancy Fees	行政經理費用	924	993
Audit Fees	會計費用	112	121
Investment Consultancy Fees	審核費用	42	41
Miscellaneous Expenses	投資顧問費用	108	108
	雜項開支	23	28
		1,209	1,291
<b>NET GAIN/(LOSS) FOR THE YEAR</b>	年內收益／(虧損)淨額	282,177	(78,110)
<b>CONTRIBUTIONS</b>			
Contributions from the Council	供款	1(b) & 2(f)	
Contributions from Members	職業訓練局供款	154,531	155,012
	成員供款	50,414	50,497
		204,945	205,509
<b>BENEFIT PAYMENTS</b>			
Benefits on Termination of Service	福利支出	2(g)	
Retirement Benefits	離職福利	8,332	19,281
Death Benefits	退休福利	99,305	416,993
	撫恤福利	—	6,219
		107,637	442,493
<b>FORFEITURES</b>			
<b>FORFEITURES RE-INVESTED</b>	戶口結餘沒收額	2(h)	—
	戶口結餘沒收再投資額	2(h)	—
<b>INCREASE/(DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR</b>	本年可供福利付款的 淨資產增加／(減少)	5	379,485
			(315,094)

The notes on pages 68 to page 77 form an integral part of these financial statements.  
第 68 頁至第 77 頁的附註屬本財務報表的一部分。

# CASH FLOW STATEMENT

## FOR THE YEAR ENDED 31 MARCH 2013

### 截至 2013 年 3 月 31 日止年度的現金流量表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>Operating Activities</b>			
Increase/(Decrease) in Net Assets			
Available for Benefits		可供福利付款的淨資產 增加／(減少)	(315,094)
Adjustments for:		調整項目：	
Interest Income		利息收入	(2,503)
Net Realised Gain on Investments		已變現的投資淨收益	(60,232)
Dividend Income		股息收入	(116)
Net Movement in Unrealised (Gain)/Loss on Investments		未變現的投資 (收益)／虧損	(221,018)
Investment Management Fees		投資管理費用	483
<b>Operating Result Before Changes in Working Capital</b>		<b>營運資金變更前之營運業績</b>	
		96,099	(238,275)
Decrease/(Increase) in Accounts Receivable		應收賬款減少／(增加)	5
Decrease in Accounts Payable		應付賬項減少	(5)
Decrease in Benefits Payable		應付福利減少	(9,547)
<b>Net Cash Generated from/(Used in) Operating Activities</b>		<b>經營活動所產生／(使用) 之現金淨額</b>	
		86,552	(238,567)
<b>Investing Activities</b>		<b>投資活動</b>	
Interest Income Received from Scheme's Bank Account		計劃的銀行利息收入	-
Proceeds from Disposal of Investments		出售投資項目所得款項	257,215
Payments on Acquisition of Investments		購買投資項目之支出	(346,477)
<b>Net Cash (Used in)/Generated from Investing Activities</b>		<b>投資活動(使用)／所產生 之現金淨額</b>	
		(89,262)	240,326
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>		<b>現金及現金等價物淨 (減少)／增加</b>	
		(2,710)	1,759
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	2(i)	<b>年初現金及現金等價物</b>	
		20,080	18,321
<b>Cash and Cash Equivalents at the End of the Year</b>	2(i)	<b>年終現金及現金等價物</b>	
		17,370	20,080

The notes on pages 68 to page 77 form an integral part of these financial statements.  
第68頁至第77頁的附註屬本財務報表的一部分。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 1. STATUS OF THE SCHEME

#### 計劃狀況

##### (a) The Scheme

###### 計劃

The Vocational Training Council Provident Fund Scheme (1999) (the Scheme) was established on 1 March 1999 under a Trust Deed dated 12 February 1999 as a successor scheme to the Vocational Training Council Provident Fund Scheme. The Scheme is a defined contribution scheme with member choice. It has been registered under the Hong Kong Occupational Retirement Schemes Ordinance (ORSO) and exemption has been granted by the Mandatory Provident Fund Schemes Authority.

職業訓練局公積金計劃(一九九九)(簡稱計劃)是根據1999年2月12日的《信託契約》，於1999年3月1日成立，代替職業訓練局公積金計劃。本計劃屬界定供款，成員投資選擇計劃。計劃已根據香港《職業退休計劃條例》(簡稱條例)註冊為認可退休金計劃，並已獲強制性公積金計劃管理局豁免。

##### (b) Funding policy

###### 資金政策

Contributions are made in accordance with the Trust Deed. The Council contributed at 15% of the basic salaries for all scheme members other than the Minor Staff Members and 11.5% of the basic salaries for the Minor Staff Members. Members other than the Minor Staff Members contributed at 5% of their basic salaries while Minor Staff Members made no contributions. 計劃是根據信託契約供款。所有計劃成員(除初級僱員成員外)的局方供款為成員基本薪金的15%。初級僱員成員之局方供款為成員基本薪金的11.5%。除初級僱員成員無需供款外，所有成員均以其基本薪金的5%作供款。

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### 主要會計政策

##### (a) Statement of Compliance

###### 合規聲明

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

本財務報表是按照香港會計師公會公佈所有適用的《香港財務報告準則》(包括所有適用之個別《香港財務報告準則》、《香港會計準則及詮釋》，適用於退休金計劃及條例的香港公認會計原則)的要求而編制。本計劃採用的主要會計政策概述如下。

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Scheme. However, none of these developments are relevant to the Scheme's financial statements. 香港會計師公會已公佈於本會計期間首次生效或可提前採用的某些新增及經修訂的《香港財務報告準則》。以上的準則均與本計劃的財務報表沒有相關。

The Scheme has not applied any new standard or interpretation that is not yet effective for the current accounting period (see Note 8).

本計劃未採用在本會計期間仍未生效的新準則或解釋(請參閱附註8)。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

財務報表的編製基準

The measurement basis used in the preparation of the financial statements is the historical cost except investment assets are stated at fair values as explained in the accounting policies set out below. The net assets of the Scheme, as disclosed on the Statement of Net Assets Available for Benefits, are shown before the deduction of any obligations to pay retirement benefits in the future.

除投資資產是根據下列會計政策所述按公允價值列賬外，本財務報表是以歷史成本作為編製基礎。於「可供福利付款的淨資產報表」所披露計劃的資產淨值，為扣除日後支付退休福利任何債務前的數額。

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

財務報表的編製符合《香港財務報告準則》，要求管理層作出會影響政策應用及資產、負債、收入與開支的報告數額的判斷、估計及假設的規定。估計及有關假設乃根據過往經驗及多個相信在有關情況下屬合理的其他因素而作出，其結果成為對在其他來源並不顯然易見的資產與負債賬面值作出判決的基礎。實際結果可能有異於該等估計。

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

估計及相關假設會持續檢討。對會計估計進行修改時，若修改只影響該期間，則會在修改估計的期間內確認；若修改影響到當期及未來期間，則在修改及未來期間確認。

#### (c) Investments Managed by Investment Managers

投資經理管理的投資項目

Investments held and managed by the investment managers at the year end date are included in the Statement of Net Assets Available for Benefits at fair value. Fair value of unit trusts are based on the latest bid prices quoted by the investment managers. Changes in fair value are recognised in the Statement of Changes in Net Assets Available for Benefits.

在該年度結束日時，由投資經理管理的投資項目，均以公允價值納入可供福利付款的淨資產報表內。單位信託基金的公允價值是按投資經理提供的最新買入價計算。公允價值變動在可供福利付款的淨資產變動報表內記賬。

#### (d) Foreign Currencies

外幣

Foreign currency balances are translated into Hong Kong dollars at the rates of exchange ruling at the end of the year. Foreign currency transactions during the year are translated into Hong Kong dollars at the rates prevailing at the transaction dates. Differences arising from transactions in and translation of foreign currencies are dealt with in the Statement of Changes in Net Assets Available for Benefits.

外幣結餘是按結算日的適用匯率換算為港幣。年內的外幣交易則按交易日的適用匯率換算為港幣。外幣交易和換算所產生的差額均在可供福利付款變動報表內處理。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (e) Investment Income

投資收入

Interest on bank deposits is recognised on an accrual basis. Realised gains and losses on disposal of investments are calculated as the difference between the sale proceeds and the weighted average cost of the respective investments. Unrealised gains and losses are calculated as the difference between the original cost and the year end valuation of investments. Both realised and unrealised gains and losses on investments are dealt with in the Statement of Changes in Net Assets Available for Benefits as they arise.

銀行存款利息收入以應計基準計算。出售投資項目的已變現損益，以每次出售投資所得款項與加權平均成本的差額計算。而未變現的投資損益，則以投資成本與年終估價的差額計算。兩者所產生的損益均在可供福利付款的淨資產變動報表內處理。

#### (f) Contributions

供款

Contributions are accounted for on an accrual basis.

供款以應計基準計算。

#### (g) Benefit Payments

福利支出

Benefit payments represent all benefit claims determined by the Trustees to be valid in respect of the Scheme during the year in respect of members who have left the Scheme.

福利支出指在受託人確認後，該年內向退出計劃成員所應支付的福利總額。

#### (h) Forfeitures

戶口結餘沒收

The forfeitures of the account balances from leaving members are retained in the Reserve Account to meet the operating expenses of the Scheme. The Trustees shall distribute any balance remaining in the Reserve Account at the end of each financial year (after making an allowance for Scheme expenses at the discretion of the Trustees) amongst the members' employer accounts.

離職成員的戶口結餘沒收會保留在儲備戶口內，供營運開支用途。受託人於每個財政年度結束時，應酌情預留款項作計劃的開支，預留撥款後所剩餘的儲備戶口結存應分配於各成員的僱主賬戶內。

#### (i) Cash and Cash Equivalents

現金及現金等價物

Cash and cash equivalents comprise cash at bank.

現金及現金等價物包括銀行存款。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (j) Obligations to Pay Retirement Benefits in the Future

日後支付退休福利的責任

Details of the Scheme's obligations to pay retirement benefits in the future are set out in Note 6. No provision is made in the financial statements for these obligations except to the extent indicated under Note 2(g).

計劃須在日後支付退休福利的責任詳情，載於附註6。除附註2(g)所示外，並沒有就這些責任在財務報表中提撥準備。

The terms "aggregate vested liability" and "aggregate past service liability", as used in Note 6 have the same meaning as defined in section 2(1) of ORSO. In accordance with that section, vested liabilities relate primarily to those benefits that would be payable if an employee had voluntarily resigned and thereby ceased to be employed on that day; whereas the past service liabilities of a defined contribution scheme represent the aggregate of contributions paid and payable by the relevant employer and the members, together with any declared investment return on those contributions at the end of the year. For the full definition of these terms, reference should be made to ORSO.

附註6所述「既有總負債」及「過去服務總負債」的定義，與條例第2(1)條所界定的相同。根據該條例，既有負債是指若僱員自願離職，不再受僱時，計劃於該日應支付予該名僱員的福利。界定供款計劃的過去服務負債則指相關僱主及成員的供款總額，連同在年終時與該筆供款相關的回報。有關上述兩個詞語的完整定義，可參閱條例。

#### (k) Related Parties

關連方

(i) A person, or a close member of that person's family, is related to the Scheme if that person:  
若一位人士有以下情況，該人士或其家庭的近親成員是與計劃有關連：

- (a) has control or joint control over the Scheme;  
控制或共同控制計劃；
- (b) has significant influence over the Scheme; or  
對計劃有重大影響；或
- (c) is a member of the key management personnel of the Scheme.  
為計劃的主要管理人員。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

關連方(續)

(ii) An entity is related to the Scheme if any of the following conditions applies:  
若符合以下任何情況，即該實體是與計劃有關連：

- (a) The entity is a sponsoring employer of the Scheme;  
該實體是計劃的資助僱主；
- (b) The entity is controlled or jointly controlled by a person identified in (i); or  
該實體受制於(i)所述的人士或受其共同控制；或
- (c) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).  
於(i)(a)所述的人士對該實體有重大影響力或屬該實體(或該實體的母公司)主要管理人員。

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 3. INVESTMENTS MANAGED BY INVESTMENT MANAGERS

投資經理管理的投資項目

Assets of the investment funds of the Scheme are invested in unit trusts managed by Schroders Investment Management (Hong Kong) Ltd (Schroders), INVESCO Hong Kong Ltd (INVESCO), FIL Investments Management (Hong Kong) Ltd (FIL) and PIMCO except for the Hong Kong Dollar Deposit Fund which are managed by Schroders and INVESCO. The unit trusts of FIL and PIMCO have been offered under the Scheme since 2 December 2002.

計劃內投資基金的資產，除了港元定期存款基金由施羅德投資管理(香港)有限公司(簡稱施羅德)和景順投資管理有限公司(簡稱景順)管理外，其他基金資產則投資於由施羅德、景順、富達基金(香港)有限公司(簡稱富達)及PIMCO所管理的單位信託基金內。自2002年12月2日起，計劃提供富達及PIMCO的單位信託基金予成員選擇。

The market value of these investment funds as at the year end date was:

各投資基金於年結日的市值如下：

	2013				2012
Quoted Unit Trusts 上市單位 信託基金 HK\$'000	Accounts Receivable 應收賬款 HK\$'000	Accounts Payable 應付賬款 HK\$'000	Cash Deposits 現金存款 HK\$'000	Total 總計 HK\$'000	Total 總計 HK\$'000
Global Equity Fund 環球股票基金	109,978	275	-	110,253	97,275
Growth Fund 增長基金	1,388,500	727	-	1,389,227	1,246,916
Balanced Fund 平衡基金	997,786	452	-	998,238	914,454
Capital Stable Fund 資本平穩基金	657,587	296	-	657,883	584,692
Global Bond Fund 環球債券基金	150,635	-	-	150,635	110,877
USD Money Market Fund 美元貨幣市場基金	60,338	-	-	60,338	63,896
HKD Money Market Fund 港元貨幣市場基金	218,329	7	-	218,336	194,147
HKD Deposit Fund 港元定期存款基金	-	188	(41)	341,219	341,366
<b>Total 總數</b>	<b>3,583,153</b>	<b>1,945</b>	<b>(41)</b>	<b>341,219</b>	<b>3,926,276</b>
					<b>3,547,751</b>

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 4. TAX STATUS OF THE SCHEME

#### 計劃的稅務狀況

The Scheme is registered under ORSO, and is therefore a recognised scheme for Hong Kong profits tax purposes. The policy of the Inland Revenue Department (IRD), as set out in IRD Departmental Interpretation and Practice Note No. 23, is that "recognised retirement schemes and their trustees are not considered to be subject to profits tax on their investment income". Accordingly, no provision for Hong Kong profits tax has been made in the Scheme's financial statements.

計劃根據條例註冊，為香港利得稅中認可的退休金計劃。根據香港稅務條例釋義及執行指引第23號所載的稅務政策，「認可的退休金計劃及其信託人無須就投資收益繳納利得稅」。故此，計劃並無在財務報表中為繳付利得稅預留撥備。

### 5. CAPITAL ACCOUNT

#### 資本賬戶

The capital account represents contributions from the employer and employees, plus net earnings applied and less distributions. Details of the changes in the capital account between the beginning and the end of the year are set out below. 資本賬戶代表僱主及僱員之供款，加淨收入及扣除支出。資本賬戶在年初與年終之間的變動如下：

	2013 HK\$'000	2012 HK\$'000
Net Assets Available for Benefits at the Beginning of the Year	年初可供福利付款的淨資產 3,559,837	3,874,931
Increase/(Decrease) in Net Assets Available for Benefits for the Year	本年可供福利付款的淨資產 增加／(減少) 379,485	(315,094)
Net Assets Available for Benefits at the End of the Year	年終可供福利付款的淨資產 3,939,322	3,559,837

### 6. AGGREGATE VESTED AND PAST SERVICE LIABILITIES

#### 既有及過去服務總負債

As at 31 March 2013, there were 2,057 Members (2012: 2,108 Members). The aggregate past service liability of the Scheme as at 31 March 2013 was HK\$3,939 million (2012: HK\$3,560 million). The aggregate vested liability of the Scheme was HK\$3,912 million (2012: HK\$3,530 million).

截至2013年3月31日止，計劃有2,057名成員(2012年：2,108名成員)。計劃的過去服務總負債為港幣39.39億元(2012年：港幣35.60億元)。計劃的既有總負債為港幣39.12億元(2012年：港幣35.30億元)。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 7. FINANCIAL INSTRUMENTS

#### 金融工具

Exposure to credit, liquidity, interest rate, foreign currency and investment risks arises in the normal course of the Scheme's operation. These risks are limited by the Scheme's financial management policies and practices described below.

計劃在正常營運中涉及的信貸、資產流動、利息、外幣及投資風險。該等風險受限於下列所述計劃的財務風險管理政策及實務工作。

#### (a) Credit Risk

##### 信貸風險

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the Statement of Net Assets Available for Benefits.

最高信貸風險限於可供福利的淨資產報表內財務資產的賬面值。

#### (b) Liquidity Risk

##### 流動性風險

The unit trusts which the Scheme invests in are readily realisable marketable financial instruments which meet the liquidity requirements of the Scheme.

本計劃所投資的單位信託基金為市場上可隨時兌現的金融工具，故能符合本計劃的資產流動需要。

#### (c) Interest Rate Risk

##### 利率風險

The Scheme's exposure to changes in interest rates relates primarily to the investment in Money Market Funds, Deposit Fund and cash at bank.

本計劃的利率風險主要涉及在貨幣市場基金，定期存款基金及銀行現金的投資。

#### (d) Foreign Currency Risk

##### 外幣風險

The Scheme is exposed to foreign currency risk through purchase of unit trusts that are denominated in USD. As HKD is currently pegged to USD, the Scheme does not expect any significant movements in the USD/HKD exchange rate.

本計劃的外幣風險涉及購買以美元作單位的單位信託基金。因港元跟美元掛鈎，故計劃預期美元和港元匯率不會有重大變動。

#### (e) Investment Risk

##### 投資風險

Unit trusts of reputable investment managers, with risks ranging from low to high are offered to members of the Scheme. The investment managers provide regular reports to the Trustees and members and an independent consultant has been appointed by the Scheme to monitor the investment performance of the investment managers.

本計劃提供由聲譽良好的投資經理所管理，風險由低至高不等的單位信託基金給成員作選擇。投資經理向受託人及成員作定期匯報。本計劃亦委任獨立顧問監察投資經理的表現。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 7. FINANCIAL INSTRUMENTS (Cont'd)

金融工具(續)

#### (f) Fair Value

公允價值

All financial instruments are carried at fair value or amounts approximate their fair values as at 31 March 2013.  
所有金融工具於2013年3月31日以公允價值或接近其公允價值在財務報表中反映。

The following table presents the carrying value of financial instruments measured at fair value at the balance sheet date across the three levels of the fair value hierarchy defined in HKFRS 7, *Financial Instruments: Disclosures*, with the fair value of each financial instrument categorised in its entirety based on the lowest level of input that is significant to that fair value measurement. The levels are defined as follows:

下表詳列按公允價值計算的金融工具於結算日按《香港財務報告準則》第7號(修改本)「金融工具：披露」，界定的三個階層類別披露的賬面值，按與計算該公允價值有重大相關的最低層輸入：

- Level 1 (highest level): fair values measured using quoted prices (unadjusted) in active markets for identical financial instruments.  
第一階層(最高層)：公允價值以相同金融工具在活躍市場定價(不予調整)計算。
- Level 2: fair values measured using quoted prices in active markets for similar financial instruments, or using valuation techniques in which all significant inputs are directly or indirectly based on observable market data.  
第二階層：公允價值以類似的金融工具在活躍市場的報價，或用估值技術(當中所有重要輸入均可直接或間接採用可觀察市場數據)計算。
- Level 3 (lowest level): fair values measured using valuation techniques in which any significant input is not based on observable market data.  
第三階層(最低層)：公允價值以估值技術(當中一些重要輸入並非採用可觀察市場數據)計算。

31 March 2013 2013年3月31日	2013				2012 Total 總計 HK\$'000
	Level 1 第一階層 HK\$'000	Level 2 第二階層 HK\$'000	Level 3 第三階層 HK\$'000	Total 總計 HK\$'000	
<b>Investments Managed by Investment Managers</b> 投資經理管理的投資項目					
Unit Trusts 單位信託基金	3,583,153	-	-	3,583,153	3,210,684
Cash Deposit 現金存款	341,219	-	-	341,219	335,179
Receivable from Fund Manager 應收投資經理賬款	-	1,945	-	1,945	1,929
Payable to Fund Manager 應付投資經理賬款	-	(41)	-	(41)	(41)
	<b>3,924,372</b>	<b>1,904</b>	<b>-</b>	<b>3,926,276</b>	<b>3,547,751</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **財務報表附註**

#### **8. POSSIBLE IMPACT OF AMENDMENTS AND NEW STANDARDS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2013**

**截至 2013 年 3 月 31 日止年度已公佈但未生效的修改及新增準則可能構成的影響**

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 March 2013 and which have not been adopted in these financial statements. 截至財務報表刊發日，香港會計師公會已公佈數項經修訂及新增準則，但於截至 2013 年 3 月 31 日止之年度尚未生效，故並未於本財務報表中採用。

The Scheme is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Scheme's disposition of assets and liabilities and its financial transactions.

本計劃現正就這些修訂對初次應用之期間的影響作出評估。迄今得出的結論為採用這些準則，未對本計劃的營運業績及財務狀況產生重大影響。

# INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL RETIREMENT AND DEATH GRATUITY SCHEME FOR MINOR STAFF (THE SCHEME)

## 致職業訓練局初級僱員退休金及撫恤金計劃(簡稱計劃)受託人的獨立核數師報告

We have audited the financial statements of the Scheme set out on page 82 to page 90, which comprise the statement of net assets available for benefits as at 31 March 2013, and the statement of changes in net assets available for benefits and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Trustees' Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

We conducted our audit in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of financial statements.

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

本核數師(以下簡稱我們)已審計列載於第82頁至第90頁計劃的財務報表，包括於2013年3月31日可供福利付款的淨資產報表，以及截至該日止年度內可供福利付款的淨資產變動報表和現金流量表以及主要會計政策概要及其他附註解釋資料。

### 受託人就財務報表須承擔的責任

計劃受託人須負責根據香港會計師公會頒佈的《香港財務報告準則》編製財務報表，以令財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見，並僅向受託人依據協定條款作出報告。除此之外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》，並參照《實務說明》第860.1號「退休計劃的審計」進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計，以合理確定財務報表是否存在任何重大錯誤陳述。

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

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

## Opinion

In our opinion, the financial statements give a true and fair view of the disposition of the assets and liabilities of the Scheme as at 31 March 2013, and of its financial transactions and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
28 June 2013

## 意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映計劃於2013年3月31日的資產負債狀況及截至該日止年度的財務交易及現金流量。

畢馬威會計師事務所  
執業會計師  
香港中環  
遮打道10號  
太子大廈8樓  
2013年6月28日

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL RETIREMENT AND DEATH GRATUITY SCHEME FOR MINOR STAFF (THE SCHEME)

## 致職業訓練局初級僱員退休金及撫恤金計劃(簡稱計劃)受託人的獨立核數師遵例報告

We have audited the financial statements of the Scheme for the year ended 31 March 2013 in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), and have issued an unqualified auditors' report thereon dated on 28 June 2013.

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

### Respective Responsibilities of the Trustees and Auditors

The ORSO requires the trustees to ensure that:

- (a) proper accounts and records are kept as regards all assets, liabilities and financial transactions of the Scheme;
- (b) the relevant undertaking, as defined under section 20(4) of the ORSO, is complied with;
- (c) the assets of the Scheme are not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (d) the requirements of section 27(2) of the ORSO are complied with.

It is our responsibility to report solely to you on the Scheme's compliance with the above requirements based on the results of the procedures performed by us and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### Basis of Conclusion

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 "Assurance engagement other than audits or reviews of historical financial information" and with reference to Practice Note 860.1 "The audit of retirement schemes" issued by the HKICPA. We have performed such procedures as we considered necessary for the purpose of reporting on the Scheme's compliance with the above requirements.

本核數師(以下簡稱我們)已根據香港會計師公會頒佈的《香港審計準則》，以及參照《實務說明》第860.1號「退休計劃的審計」，審計計劃截至2013年3月31日止年度的財務報表，並於2013年6月28日發出無保留意見的核數師報告。

按照香港《職業退休計劃條例》(簡稱條例)第20條的規定，我們需要就有關計劃有否遵照條例中若干規定作出報告。

### 受託人及核數師各自的責任

條例要求受託人確保：

- (甲) 計劃內的所有資產、負債及財務交易均備存妥善的帳目及記錄；
- (乙) 計劃已履行條例第20(4)條所註明的相關承諾；
- (丙) 除條例第20(3)(b)(iii)條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (丁) 計劃均有遵守條例第27(2)條的規定。

我們的責任是根據我們所進行程序的結果，對計劃有否遵守上述的條例規定，僅向受託人作出報告。我們概不就本報告之內容對任何其他人士負責或承擔法律責任。

### 結論的基礎

我們已按照香港會計師公會公佈的《香港審驗應聘服務準則3000號》「除審計或審閱歷史財務資料外的審驗工作」，以及參照《實務說明》第860.1號「退休計劃的審計」進行我們的工作。我們已進行我們認為所需的程序，以便就計劃有否遵守上述規定提交報告。

## Conclusion

Based on the foregoing, in our opinion:

- (1) proper accounts and records have been kept during the year ended 31 March 2013 as regards all assets, liabilities and financial transactions of the Scheme;
- (2) the relevant undertaking, as defined under section 20(4) of the ORSO, has been complied with during the year ended 31 March 2013;
- (3) at 31 March 2013, the assets of the Scheme were not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (4) at 31 May 2012, 30 November 2012 and 31 March 2013, the requirements of section 27(2) of the ORSO have been complied with.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
28 June 2013

## 結論

根據以上所述，我們認為：

- (1) 截至 2013 年 3 月 31 日止年度內，計劃的所有資產、負債及財務交易均備存妥善的帳目和記錄；
- (2) 計劃於條例第 20(4) 條所註明的相關承諾已於截至 2013 年 3 月 31 日止年度內履行；
- (3) 於 2013 年 3 月 31 日，除 條例 第 20(3)(b)(iii) 條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (4) 於 2012 年 5 月 31 日、2012 年 11 月 30 日 及 2013 年 3 月 31 日，計劃均有遵守條例第 27(2) 條的規定。

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2013 年 6 月 28 日

# STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT 31 MARCH 2013

於 2013 年 3 月 31 日可供福利付款的淨資產報表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>CURRENT ASSETS</b>			
Accounts Receivable		32	38
Bank Deposits with Original Maturity over Three Months		10,080	9,973
Cash and Cash Equivalents	5	6	7
		<b>10,118</b>	10,018
<b>CURRENT LIABILITIES</b>			
Accounts Payable		13	24
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>		<b>10,105</b>	<b>9,994</b>
Represented by:			
<b>CAPITAL ACCOUNT</b>	4	<b>10,105</b>	<b>9,994</b>

Approved and authorised for issue  
by the Board of Trustees

on 28 June 2013

於 2013 年 6 月 28 日

由信託委員會批核及授權發表

Mr. Cliff SUN Kai-lit, BBS, JP

Chairman

Board of Trustees

孫啟烈先生 , BBS, JP

信託委員會主席

The notes on page 85 to page 90 form an integral part of these financial statements.  
列載於第 85 頁至第 90 頁之附註為本財務報表之一部分。

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED 31 MARCH 2013**  
**截至 2013 年 3 月 31 日止年度可供福利付款的淨資產變動報表**

		Note 附註	2013 HK\$'000	2012 HK\$'000
<b>INVESTMENT RETURN</b>	<b>投資回報</b>			
Interest Income	利息收入	2(c)	<b>147</b>	117
<b>INVESTMENT AND ADMINISTRATIVE EXPENSES</b>	<b>投資及行政費用</b>			
Administration and Accountancy Fees	行政及會計費用		<b>10</b>	10
Audit Fees	審核費用		<b>13</b>	12
Miscellaneous Expenses	雜項開支		<b>4</b>	4
Actuarial Fee	精算估值費用		<b>9</b>	-
			<b>36</b>	26
<b>RETIREMENT BENEFIT PAYMENTS</b>	<b>退休福利支出</b>		<b>-</b>	(734)
<b>INCREASE/(DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR</b>	<b>本年可供福利付款的 淨資產增加／(減少)</b>	<b>4</b>	<b>111</b>	<b>(643)</b>

The notes on page 85 to page 90 form an integral part of these financial statements.  
 列載於第 85 頁至第 90 頁之附註為本財務報表之一部分。

# CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2013

截至2013年3月31日止年度的現金流量表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>Operating Activities</b>			
Increase/(Decrease) in Net Assets Available for Benefits	可供福利付款的淨資產 增加／(減少)	111	(643)
Adjustment for Interest Income	利息收入調整	(147)	(117)
Operating Result Before Changes in Working Capital	營運資金變更前之 營運業績	(36)	(760)
Decrease in Accounts Receivable	應收賬款減少	6	3
Decrease in Accounts Payable	應付賬款減少	(11)	-
<b>Net Cash Used in Operating Activities</b>	營運活動所用之現金淨額	(41)	(757)
<b>Investing Activities</b>			
(Increase)/Decrease in Bank Deposits with Original Maturity over Three Months	投資活動 到期日由存款首日起計 超過三個月的銀行存款 (增加)／減少	(107)	641
Interest Income	利息收入	147	117
<b>Net Cash Generated from Investing Activities</b>	投資活動所產生之 現金淨額	40	758
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>	現金及現金等價物淨 (減少)／增加	(1)	1
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	年初現金及現金等價物	2(e) & 5	7
<b>Cash and Cash Equivalents at the End of the Year</b>	年終現金及現金等價物	2(e) & 5	6

The notes on page 85 to page 90 form an integral part of these financial statements.  
列載於第85頁至第90頁之附註為本財務報表之一部分。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 1. STATUS OF THE SCHEME

#### 計劃狀況

In accordance with the Occupational Retirement Schemes Ordinance (ORSO), a Board of Trustees has been set up since 11 May 1995 to govern the fund of the Vocational Training Council Retirement and Death Gratuity Scheme for Minor Staff (the Scheme). The Scheme which is a defined benefit scheme, has been registered under ORSO as an approved retirement scheme and exemption has been granted by the Mandatory Provident Fund Schemes Authority.

職業訓練局根據《職業退休計劃條例》(簡稱條例)，於1995年5月11日成立信託委員會(簡稱受託人)，負責監管職業訓練局初級僱員退休金及撫恤金計劃(簡稱計劃)的資金。本計劃屬界定福利計劃，已根據條例註冊為認可退休金計劃，並已獲強制性公積金計劃管理局豁免。

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### 主要會計政策

##### (a) Statement of Compliance

###### 合規聲明

The financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong as applicable to retirement schemes and the requirement of ORSO. A summary of the significant accounting policies adopted by the Scheme is set out below.

本財務報表乃按照香港會計師公會公佈所有適用的《香港財務報告準則》(包括所有適用之個別《香港財務報告準則》、《香港會計準則及解釋》、適用於退休計劃的香港公認會計原則及條例的要求)而編製的。本計劃所採用的主要會計政策概述如下。

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Scheme. However, none of these developments are relevant to the Scheme's financial statements. 香港會計師公會已公佈於本會計期間首次生效或可提前採用的某些新增及經修訂的《香港財務報告準則》。以上的修訂或詮釋均與本財務報表沒有相關。

The Scheme has not applied any new standard or interpretation that is not yet effective for the current accounting period (See Note 8).

本計劃未採用在本會計期間仍未生效的新準則或詮釋(請參閱附註8)。

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

###### 財務報表的編製基準

The measurement basis used in the preparation of the financial statements is historical cost basis. The net assets of the Scheme, as disclosed on the Statement of Net Assets Available for Benefits, are shown before the deduction of any obligations to pay retirement benefits in the future.

本財務報表是以歷史成本作為計量基準。於「可供福利付款的淨資產報表」所披露計劃的資產淨值，為扣除日後支付任何退休福利債務前的數額。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (c) Interest Income

利息收入

Interest on time deposits is accounted for on an accrual basis.  
定期存款所得利息以應計基準計算。

#### (d) Benefit Payments

福利支出

Benefit payments represent all benefit claims determined by the Trustees to be valid in respect of the Scheme during the year for members who have left the Scheme.

福利支出指在受託人確認後，該年內向退出計劃成員所應支付的福利總額。

#### (e) Cash and Cash Equivalents

現金及現金等價物

Cash and cash equivalents comprise cash at bank and time deposits with banks, having been within three months of maturity at acquisition.

現金及現金等價物包括銀行存款及定期存款，到期日由存款首日起計不超過三個月。

#### (f) Obligations to Pay Retirement Benefits in the Future

日後支付退休福利的責任

Details of the Scheme's obligations to pay retirement benefits in the future are set out in Note 6. No provision is made in the financial statements for this liability except to the extent indicated under Note 2(d). The terms "aggregate past service liability" and "aggregate vested liability" as used in Note 6, are defined as follows:

計劃須在日後支付的退休福利的責任詳情，載於附註6。除附註2(d)所示外，並沒有就這些責任在財務報表中提撥準備。附註6所述「過去服務總負債」及「既有總負債」的定義如下：

#### Aggregate Past Service Liability

過去服務總負債

The aggregate past service liability represents the value on the date of valuation by the actuary of the aggregate of the members' benefit entitlements under the Scheme having regard to the qualifying service of the members, the actuary having made a reasonable allowance for the effects of mortality, future salary increases, rates of withdrawal from service and other such factors considered to be relevant.

「過去服務總負債」指精算師在估值日按計劃成員根據計劃獲享的福利總額推算的價值。精算師在釐定該價值時，已衡量成員的可享利益服務年資，並已合理地考慮死亡率、日後薪金增幅、離職人數比率及其他相關因素。

#### Aggregate Vested Liability

既有總負債

The aggregate vested liability represents the aggregate of the benefits, which under the Scheme the members were entitled to receive on the date of valuation by the actuary, assuming that the members had voluntarily resigned and thereby ceased to be so employed on that day.

「既有總負債」指計劃成員在精算師進行估值當日在該計劃下應收取的福利總額，精算師已假設計劃成員已自願離職，並於該日不再受僱。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (g) Related Parties

關連方

(i) A person, or a close member of that person's family, is related to the Scheme if that person:  
若一位人士有以下情況，該人士或其家庭的近親成員是與計劃有關連：

- (a) has control or joint control over the Scheme;  
控制或共同控制計劃；
- (b) has significant influence over the Scheme; or  
對計劃有重大影響；或
- (c) is a member of the key management personnel of the Scheme.  
為計劃的主要管理人員。

(ii) An entity is related to the Scheme if any of the following conditions applies:  
若符合以下任何情況，即該實體是與計劃有關連：

- (a) The entity is a sponsoring employer of the Scheme;  
該實體是計劃的資助僱主；
- (b) The entity is controlled or jointly controlled by a person identified in (i); or  
該實體受制於(i)所述的人士或受其共同控制；或
- (c) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).  
於(i)(a)所述的人士對該實體有重大影響力或屬該實體(或該實體的母公司)主要管理人員。

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 3. TAX STATUS OF THE SCHEME

#### 計劃的稅務狀況

The Scheme is registered under ORSO, and is therefore a recognised scheme for Hong Kong profits tax purposes. The policy of the Inland Revenue Department (IRD), as set out in IRD Departmental Interpretation and Practice Note No. 23, is that “recognised retirement schemes and their trustees are not considered to be subject to profits tax on their investment income”. Accordingly, no provision for Hong Kong profits tax has been made in the Scheme’s financial statements.

計劃根據條例註冊，為香港利得稅中認可的退休金計劃。根據香港稅務條例釋義及執行指引第23號所載的稅務政策，「認可的退休計劃及其受託人無須就投資收益繳納利得稅」。故此，計劃並無在財務報表中為繳付利得稅預留撥備。

### 4. CAPITAL ACCOUNT

#### 資本賬戶

The capital account represents contributions from the employer, plus net earnings applied and less distributions. Details of the changes in the capital account between the beginning and the end of the year are set out below.

資本賬戶代表僱主之供款，加淨收入及扣除支付。資本賬戶在年初與年終之間的變動如下：

	2013 HK\$'000	2012 HK\$'000
Net Assets Available for Benefits at the Beginning of the Year	年初可供福利 付款的淨資產	9,994
Increase/(Decrease) in Net Assets Available for Benefits for the Year	本年可供福利付款的 淨資產增加／(減少)	111
Net Assets Available for Benefits at the End of the Year	年終可供福利 付款的淨資產	<u>10,105</u>

### 5. CASH AND CASH EQUIVALENTS

#### 現金及現金等價物

	2013 HK\$'000	2012 HK\$'000
Cash at Bank	銀行存款	<u>6</u>

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 6. ACTUARIAL VALUATION

#### 精算估值

An actuarial valuation of the Scheme at 1 January 2013 was undertaken by an independent actuary, Mr. Wilfred Lau of HSBC Life (International) Limited, Associate of the Society of Actuaries. The valuation indicated that:

計劃於2013年1月1日進行精算估值，由獨立精算師—滙豐人壽保險(國際)有限公司的劉漢威先生負責。劉漢威先生是美利堅合眾國精算師學會會士。估值結果顯示：

#### Aggregate Past Service Liability

##### 過去服務總負債

The aggregate past service liability as at 1 January 2013 was HK\$1,037,000. The major assumptions used for this valuation include rate of interest return at 3% per annum, salary increase of 3% per annum and nil turnover, mortality, ill-health and retirement rates. As at 1 January 2013, the Scheme's assets were sufficient to meet the Scheme's aggregate past service liability.

截至2013年1月1日的過去服務總負債為港幣103.7萬元。作出這項估值時所用的主要假設為：每年的利息回報率為3%，每年的薪金增幅為3%，離職、死亡、因健康問題退休的比率為零。估值結果顯示，於2013年1月1日，計劃的資產足以償付計劃的過去服務總負債。

#### Aggregate Vested Liability

##### 既有總負債

The aggregate vested liability as at 1 January 2013 was HK\$364,000. As at 1 January 2013, the Scheme's assets were sufficient to meet the aggregate vested liability and were expected to continue to be sufficient to meet such liability throughout the three-year period from 1 January 2013. No contribution would be required to be made by the employer throughout the same period.

截至2013年1月1日的既有總負債為港幣36.4萬元。估值結果顯示，於2013年1月1日，計劃的資產足以償付計劃的既有總負債，而計劃的資產預期將足以在2013年1月1日起所計算的三年內償付這項負債。僱主無須在該期間內作任何供款。

The aggregate liabilities disclosed above are calculated as at 1 January 2013. The net assets available for benefits shown on page 82 of the same financial statements are stated as at 31 March 2013. In considering these figures, it should be borne in mind that changes in membership, contributions and other circumstances of the Scheme between those dates mean that these figures at the two different dates are not comparable.

上述披露的總負債是以2013年1月1日為計算基準日。財務報表第82頁所載可供福利付款的淨資產則以2013年3月31日為計算基準日。由於計劃的成員資格、供款金額及其他情況在上述兩個日期之間均有變動，故不宜在考慮上述數據時，將日期不同的兩組數字加以比較。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 7. FINANCIAL INSTRUMENTS

#### 金融工具

The Scheme's financial instruments are carried at values not materially different from their fair values at the year end date.  
計劃內的金融工具於年度結束日所列賬之價值與其公平值並無重大差異。

Exposure to credit and interest rate risks arises in the normal course of the Scheme's operation. These risks are limited by the Scheme's financial management policies and practices described below:

計劃在正常營運中涉及信貸及利率風險。透過下列財務管理政策及實務工作，該等風險得以控制：

#### (a) Credit Risk

##### 信貸風險

The Scheme's credit risk is primarily attributable to bank deposits. In respect of bank deposits, credit evaluations are performed on the banks regularly.

計劃的信貸風險主要涉及銀行存款。計劃定時為銀行作信貸評估。

#### (b) Interest Rate Risk

##### 利率風險

The Scheme's exposure to changes in interest rates relates primarily to investment in time deposits.  
本計劃的利率風險主要涉及銀行定期存款的利率轉變。

### 8. POSSIBLE IMPACT OF AMENDMENTS AND NEW STANDARDS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2013

#### 截至 2013 年 3 月 31 日止年度已公佈但未生效的修改及新增準則可能構成的影響

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 March 2013 and which have not been adopted in these financial statements.  
截至本財務報表刊發日，香港會計師公會已公佈數項經修訂及新增準則，但截至 2013 年 3 月 31 日止之年度尚未生效，故並未於本財務報表中採用。

The Scheme is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Scheme's disposition of assets and liabilities and its financial transactions.

本計劃現正就這些經修訂對初次應用之期間的影響作出評估。迄今得出的結論為採用這些準則，未對本計劃的營運業績及財務狀況產生重大影響。

# INDEPENDENT AUDITOR'S REPORT TO THE VOCATIONAL TRAINING COUNCIL AS THE TRUSTEE OF NEW TECHNOLOGY TRAINING FUND (THE FUND)

## 致職業訓練局作為新科技培訓基金(簡稱基金)受託人的獨立核數師報告

We have audited the financial statements of the Fund set out on page 93 to page 103, which comprise the balance sheet as at 31 March 2013, the statement of comprehensive income, the statement of changes in trust funds and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

### Trustee's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustee, as well as evaluating the overall presentation of the financial statements.

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

本核數師(以下簡稱我們)已審計列載於第93頁至第103頁新科技培訓基金(簡稱基金)的財務報表，包括於2013年3月31日的資產負債表與截至該日止年度的全面收益表、信託基金變動表和現金流量表以及主要會計政策概要及其他附註解釋資料。

### 受託人就財務報表須承擔的責任

受託人須負責根據香港會計師公會頒佈的《香港財務報告準則》及《信託契約》之條款編製財務報表，以令綜合財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見。我們是按照聘用條款，僅向整體受託人報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

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

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

我們相信，我們所獲得的審計憑證能充足和適當地為我們的意見提供基礎。

## Opinion

In our opinion, the financial statements give a true and fair view of the state of the Fund's affairs as at 31 March 2013 and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the terms of the Trust Deed.

KPMG  
Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
6 September 2013

## 意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映基金於2013年3月31日的事務狀況及截至該日止年度的赤字及現金流量，並已按照《信託契約》之條款妥為編製。

畢馬威會計師事務所  
執業會計師  
香港中環  
遮打道10號  
太子大廈8樓  
2013年9月6日

# STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2013

## 截至 2013 年 3 月 31 日止年度的全面收益表

		Note 附註	2013 HK\$'000	2012 HK\$'000
<b>INCOME</b>	收入			
Interest Income	利息收入	3(c)	1,570	1,540
<b>EXPENDITURE</b>	支出			
Training Grants	培訓津貼	3(d)	1,866	1,907
Auditors' Remuneration	核數師酬金		17	17
			<b>1,883</b>	<b>1,924</b>
<b>DEFICITS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	本年度赤字及 全面收入總額		<b>(313)</b>	<b>(384)</b>

The fund had no components of comprehensive income other than “deficits for the year” in either of the periods presented. Therefore, the Fund’s “total comprehensive income” was the same as the “deficits for the year” in both periods.  
除了「本年度赤字」外，基金於呈報年內並沒有其他全面收入，因此基金的「本年度赤字」相等於「全面收入總額」。

The notes on page 97 to page 103 form an integral part of these financial statements.  
列載於第 97 頁至第 103 頁之附註為本財務報表之一部分。

## STATEMENT OF CHANGES IN TRUST FUNDS

AS AT 31 MARCH 2013

2013年3月31日信託基金變動表

		2013 HK\$'000	2012 HK\$'000
Balance of Trust Funds at the Beginning of Year	年初信託基金結餘	111,410	111,794
Total Comprehensive Income for the Year	本年度全面收入總額	(313)	(384)
Balance of Trust Funds at the End of Year	年終信託基金結餘	111,097	111,410

The notes on page 97 to page 103 form an integral part of these financial statements.  
列載於第97頁至第103頁之附註為本財務報表之一部分。

# BALANCE SHEET AS AT 31 MARCH 2013

## 2013年3月31日的資產負債表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>NON-CURRENT ASSETS</b>			
Bank Deposits with Maturity over One Year		到期日超過一年的銀行存款	28,000
			22,000
<b>CURRENT ASSETS</b>		<b>流動資產</b>	
Bank Deposits with Maturity over Three Months		到期日超過三個月的銀行存款	60,400
Accounts Receivable	4	應收賬項	78
Cash and Cash Equivalents	5	現金及現金等價物	22,669
			83,147
			89,689
<b>Less:</b>		<b>減：</b>	
<b>CURRENT LIABILITIES</b>		<b>流動負債</b>	
Accounts Payable	6	應付賬項	50
			279
<b>NET CURRENT ASSETS</b>		<b>流動資產淨值</b>	
			83,097
<b>NET ASSETS</b>		<b>資產淨值</b>	
			111,097
<b>Represented by:</b>		<b>上述款項分屬：</b>	
<b>TRUST FUNDS</b>		<b>信託基金</b>	
Capital Fund		資本基金	105,000
Revenue Fund		收入基金	6,097
			111,097
			111,410

Approved and authorised for issue  
by the Vocational Training Council  
as Trustee of the Fund  
on 6 September 2013  
於2013年9月6日  
由職業訓練局以受託人名義批核及授權發表

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

The notes on page 97 to page 103 form an integral part of these financial statements.  
列載於第97頁至第103頁之附註為本財務報表之一部分。

# CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2013

截至 2013 年 3 月 31 日止年度的現金流量表

	Note 附註	2013 HK\$'000	2012 HK\$'000
<b>Operating Activities</b>			
Deficits for the Year		(313)	(384)
Adjustment for:			
Interest Income		(1,570)	(1,540)
<b>Operating Deficits Before Changes in Working Capital</b>		(1,883)	(1,924)
Decrease in Accounts Receivable		2	1
Decrease in Accounts Payable		(229)	(13)
<b>Net Cash Used in Operating Activities</b>		(2,110)	(1,936)
<b>Investing Activities</b>			
Increase in Bank Deposits with Maturity over One Year		(6,000)	-
Decrease in Bank Deposits with Maturity over Three Months		28,630	230
Interest Received		1,570	1,540
<b>Net Cash Generated from Investing Activities</b>		24,200	1,770
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		22,090	(166)
<b>Cash and Cash Equivalents at 1 April</b>		579	745
<b>Cash and Cash Equivalents at 31 March</b>	5	22,669	579

The notes on page 97 to page 103 form an integral part of these financial statements.  
列載於第 97 頁至第 103 頁之附註為本財務報表之一部分。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 1. PURPOSE OF THE FUND

#### 基金的成立目的

New Technology Training Fund (the Fund) was established by the Hong Kong Special Administrative Region Government (the Government) to finance a training scheme known as the New Technology Training Scheme (the Scheme). The purpose of the Scheme is to provide assistance in the form of training grants to companies in Hong Kong that wish to have their staff trained in a new technology that would be useful to their businesses.

新科技培訓基金(簡稱基金)由香港特別行政區政府(簡稱政府)設立，用以資助新科技培訓計劃(簡稱培訓計劃)。培訓計劃旨在向本地公司提供訓練津貼，以便保送屬下僱員接受有助業務發展的新科技培訓。

The Vocational Training Council (the Council) undertook to administer the Scheme and holds the Fund on trust for the Government under the terms of a Trust Deed executed on 22 May 1992 between the Government and the Council.

職業訓練局(簡稱職訓局)負責管理培訓計劃，並根據於1992年5月22日與政府訂立的信託契約的條款，為政府託管基金。

### 2. TRUST FUNDS

#### 信託基金

The Trust Funds are invested by the Council in the lists of permissible instruments approved by the Government, such as debt securities, bank deposits and certificates of deposits to generate income to meet the expenditure in running the Scheme. 信託基金由職訓局以由政府批準的可投資工具如債券、銀行存款及存款證書作出投資，收取回報，以支付推行培訓計劃所需費用。

### 3. SIGNIFICANT ACCOUNTING POLICIES

#### 主要會計政策

##### (a) Statement of Compliance

###### 合規聲明

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

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

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period. However, none of these developments are relevant to the Fund's financial statement.

香港會計師公會公佈若干新訂及經修訂的《香港財務報告準則》，並於本會計期間首次生效或可提前採用。然而，當中並無與本基金財務報表相關之修訂。

The Fund has not applied any new standard or interpretation that is not yet effective for the current accounting period (see Note 10). 本基金並沒有採用任何尚未於本會計期間生效的新準則或詮釋(請參閱附註10)。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

財務報表的編製基準

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

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

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

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

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

#### (c) Interest Income

利息收入

Interest income from bank deposits is recognised using the effective interest method.  
銀行存款所得利息是以實際利率法計算並確認。

#### (d) Expenditure on Training Grants

培訓津貼支出

Expenditure on training grants is accounted for when the training programme has been completed and the related claim approved.

當培訓課程完結及有關津貼獲批核後，培訓津貼支出便會在收支報表中確認。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

#### (e) Cash and Cash Equivalents

現金及現金等價物

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

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

#### (f) Related Parties

關連方

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

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

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

主要會計政策(續)

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

關連方(續)

- (ii) An entity is related to the Fund if any of the following conditions applies:  
倘符合下列任何一項條件，即該實體與本基金有關連：

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

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

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

### 4. ACCOUNTS RECEIVABLE

應收賬項

All of the accounts receivable are expected to be recovered or recognised as expense within one year.  
所有的應收賬項預期將於一年內收回或確認為支出。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 5. CASH AND CASH EQUIVALENTS

現金及現金等價物

	2013 HK\$'000	2012 HK\$'000
Bank Deposits with Maturity less than Three Months	到期日少於三個月的 銀行定期存款	22,000
Cash at Bank and in Hand	銀行存款及現金	669
Cash and Cash Equivalents in the Cash Flow Statement	現金流量表所示的 現金及現金等價物	<hr/> 22,669
		579

### 6. ACCOUNTS PAYABLE

應付賬項

All of the accounts payable are expected to be settled within one year.  
所有的應付賬項預期將於一年內清還。

### 7. CAPITAL MANAGEMENT

資本管理

The Fund's primary objectives when managing capital fund and revenue fund are to preserve the principal whilst maximising investment returns so that it can continue to provide grants for employers to train their staff.  
管理資本基金和收入基金的主要目標是保本，同時為基金帶來最大的投資回報以作持續提供資金予僱主用以培訓僱員之用。

There has been no change in the Fund's capital management policy during the year.  
本年度的資本管理策略並沒有任何改動。

### 8. FINANCIAL INSTRUMENTS

金融工具

Exposure to credit and interest rate risk arises in the normal course of the Fund's business. These risks are limited by the Fund's financial management policies and practices described below:  
本基金於營運過程中涉及信貸及利率風險。透過下列之財務管理政策及實務工作，該等風險得以控制：

#### (a) Credit Risk

信貸風險

The Fund's credit risk is primarily attributable to bank deposits and credit evaluations are performed on the banks regularly. Management does not expect any deposit counter party to fail to meet its obligation.  
本基金之信貸風險主要來自銀行存款。銀行信貸評級之分析會定期進行，藉以管理信貸風險。管理層預期所有接受本基金存款的銀行都能履行其責任。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

### 8. FINANCIAL INSTRUMENTS (Cont'd)

金融工具(續)

#### (b) Interest Rate Risk

利率風險

The Fund's exposure to changes in interest rates relates primarily to investment in time deposits.  
利率風險主要來自定期存款方面的投資。

##### Sensitivity Analysis

敏感性分析

At 31 March 2013, it is estimated that a general increase/decrease of 100 basis point in interest rates, with all other variables held constant, would increase/decrease the Fund's surplus and revenue fund by approximately HK\$1,104,000 (2012: HK\$1,110,000). The trust funds would increase/decrease by approximately HK\$1,104,000 (2012: HK\$1,110,000) in response to the general increase/decrease in interest rates.

於2013年3月31日，當利率上升／下降1%，其他因素不變，本基金的赤字和收入基金之餘額會預期上升／下降大約港幣110.4萬元(2012年：港幣111.0萬元)。信托基金之結餘預期亦會因應利率之上升／下降而上升／下降大約港幣110.4萬元(2012年：港幣111.0萬元)。

The sensitivity analysis above has been determined assuming that the change in interest rates had occurred at the balance sheet date and had been applied to the exposure to interest rate risk for both derivation and non-derivation financial instruments in existence at the date. The 100 basis point increase or decrease represents management's assessment of a reasonably possible change in interest rates over the period until the next annual balance sheet date. The analysis is performed on the same basis for 2012.

上述之敏感性分析是於假設利率改變發生於資產負債表之日期，並影響所有衍生和非衍生性金融工具的情況下進行的。1%的上升／下降是在管理層判斷下認為從現時至下個資產負債日期間最合理之利率變動之預期。2012年之分析也是根據相同的準則來進行的。

#### (c) Fair Value

公允價值

The Fund's financial instruments are carried at values not materially different from their fair values at the balance sheet date.  
本基金之金融工具的賬面值跟其在資產負債表日期的公允價值沒有重大差異。

# **NOTES TO THE FINANCIAL STATEMENTS**

## **財務報表附註**

### **9. COMMITMENTS FOR TRAINING GRANTS**

#### **培訓津貼承擔**

As at 31 March 2013, commitments for approved training programmes amounted to HK\$244,000 (2012: HK\$397,000).  
於2013年3月31日，獲批准之培訓課程的培訓津貼承擔計為港幣244,000元(2012年：港幣397,000元)。

### **10. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2013**

#### **截至2013年3月31日止年度已公佈但尚未生效的經修訂及新增準則及詮釋可能構成的影響**

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 March 2013 and which have not been adopted in these financial statements.  
截至本財務報表刊發日，香港會計師公會已公佈數項經修訂及新增準則，但於截至2013年3月31日止之年度尚未生效，故並未於本財務報表中採用。

The Fund is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Fund's disposition of assets and liabilities and its financial transactions.

本基金現正就這些修訂對初次應用之期間的影響進行評估。迄今得出的結論為採用這些修訂，未對本基金的營運業績及財務狀況產生重大影響。

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