



製衣業訓練局  
CLOTHING INDUSTRY TRAINING AUTHORITY



製衣業訓練局

Clothing Industry Training Authority

2013 年報 ANNUAL REPORT

# 使命宣言

## MISSION STATEMENT

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

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

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

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

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# 活動紀要 Events in Brief

## 01/2013

### 聯校升學博覽會

1月25日，訓練局參加位於天水圍官立中學之聯校升學博覽會，為天水圍區中學提供課程資訊。

### Joint School Education Expo

On 25 January, the Authority joined the Joint School Education Expo and provided information on post-secondary programmes and vocational education programmes for the students in Tin Shui Wai.



## 01/2013

### 教育及職業博覽 2013

1月31日至2月3日，訓練局一如以往參加香港貿易發展局舉辦的「教育及職業博覽2013」，向公眾展示學員作品，並為在職人士、有興趣投身製衣業人士及高中學生介紹訓練局的最新課程資訊。

### Education & Careers Expo 2013

Same as past years, the Authority participated in Education & Careers Expo organised by the Hong Kong Trade Development Council from 31 January to 3 February to show the great works of our students and introduce the latest training programmes information to the public.



## 03/2013

### 香港公開大學資訊日

訓練局在3月2日，於香港公開大學資訊日向公眾介紹訓練局的最新課程資訊，還舉辦飾物工作坊，更派出學員親身演繹自己的作品。

### The Open University of Hong Kong information day

The Authority participated in The Open University of Hong Kong information day on 2 March to introduce the latest training programmes information and hold a fashion accessories workshop. Students also showcased their own works.



## 03/2013

### 廉政公署講座

廉政公署於3月15日到臨訓練局，為學員提供講座，教導認識貪污的禍害及提供堵塞貪污漏洞的建議，讓學員投身業界前裝備自己。

### Talk by ICAC

Independent Commission Against Corruption (ICAC) provided a talk on how to plug corruption loopholes for students protecting themselves and preventing corruption on 15 March.

## 04/2013

### 馬莎有限公司就業講座

馬莎有限公司於4月15日到臨訓練局，為學員介紹見習生就業訓練計劃，並邀請了現職的見習生即場與學員分享工作經驗及得著。

### Career Talk by Mark & Spencer

The trainee talk was organised by Mark & Spencer on 15 April. It aimed to introduce a graduate programme. A trainee shared her working experience at this programme with the participants.



## 05/2013

### 多元出路資訊Show 2013

此展覽期為5月4日和5日，由教育局主辦，自資高等教育聯盟、香港輔導教師協會及香港教育城協辦。訓練局於展覽中設置攤位，又展示學員作品。訓練局為協助應屆香港中學文憑試考生及其他同學規劃升學途徑及就業出路，即場為同學提供課程資料及諮詢服務。



### Information Expo on Multiple Pathways 2013

The Authority joined the Information Expo on Multiple Pathways 2013 on 4-5 May. It was organised by the EDB, with the Federation for Self-financing Tertiary Education, the Hong Kong Association of Careers Masters and Guidance Masters and Hong Kong Education City as supporting organisations, aimed at to provide information on post-secondary programmes and vocational education programmes in clothing industry, as well as displayed the great works of our students.

## 05/2013

### 課程諮詢日暨時裝設計比賽2013

訓練局課程諮詢日於5月25日舉行，當日並進行「CITA時裝設計比賽2013 — 畢業派對」頒獎典禮。公眾於當日來蒞臨參觀訓練局設施、欣賞得獎作品及訓練局學員作品。



### Information Day cum Design Competition Prizing Ceremony 2013

The information Day was held on 25 May, together with the prize presentation ceremony of the Fashion Design Competition 2013 with the theme of graduation party. There was a showcase of the winners' creations as well as our students' works. The public also visited the facilities of the Authority.



## 06/2013

### 明報升學博覽會2013

訓練局參與6月22至23日明報主辦的升學博覽會，為2013中學文憑考試（DSE）的考生們提供課程資料及諮詢服務。

### Ming Pao Education Expo 2013

The Authority joined the Education Expo organised by Ming Pao on 22-23 June. The Authority provided information on post-secondary programmes and vocational education programmes, especially for DSE candidates.

## 06/2013

### 畢業時裝表演及展覽2013

以“New Beginning”為主題的畢業時裝表演及展覽2013，於6月29日及30日在九龍塘創新中心上演及展出，由訓練局與公開大學李嘉誠專業進修學院合辦。是次表演及展覽不但展示時裝設計課程同學們三年來的學習成果，亦同時慶賀英國國立密德薩斯大學時裝（榮譽）文學士及時裝設計、造型及推廣（榮譽）文學士首屆畢業生的誕生。

### Graduation Fashion Show and Exhibition 2013

“New Beginning” as the theme of Graduation Fashion Show and Exhibition 2013 on 29-30 June, jointly organised by the Authority and OUHK LiPACE. The show was held at 29 and 30 June at InnoCentre in Kowloon Tong. The show not only is a perfect platform for our students to showcase their flair and talent, it also marked the success of the first graduating class of the Middlesex University Bachelor of Arts (Honours) in Fashion and Bachelor of Arts (Honours) in Fashion Design, Styling and Promotion.



## 07/2013

### 給力升學就業展

訓練局7月15日至20日參與由大本型主辦，新城知訊台支持的「給力升學就業展」，於7月15至20日為正緊張等待2013中學文憑考試（DSE）放榜的莘莘學子提供課程資料及諮詢服務。

### Domain Mall Education Expo

The Authority joined the Education Expo organised by Domain Mall and Metro Broadcast as supporting organisations on 15-20 July. The Authority provided information on post-secondary programmes and vocational education programmes.

## 11/2013

### 畢業典禮2012/2013

畢業典禮於11月25日舉行。典禮除了頒發證書、學術優良獎及熱心服務獎外，還有校友陳添華分享畢業後的進修歷程。會場亦陳列學員作品，分享學習成果。



### Graduation Ceremony

The Graduation Ceremony was held on 25 November. Graduation certificates, awards of outstanding performance and service were presented. The alumnus Mr. Timothy Chan also shared his study path after his graduation. Graduates also shared their learning experience on project works.



# 主席序言 Chairman's Foreword



我非常榮幸在2013年接任製衣業訓練局（訓練局）主席，帶領訓練局在本地時裝及製衣業培訓中穩佔領導地位。首次以主席身分撰寫前言，我很高興向大家分享訓練局取得的成果，創出成就理想的一年。

香港時裝及製衣業對教育及人力資源的需求經歷重大轉變。由早期車縫操作訓練到現時設計、營銷、技術、環保與管理培訓，訓練局都身處其中，迎接步步挑戰。

面對挑戰和機遇，訓練局在年內取得穩步發展，為香港時裝及製衣業奠定強大穩健的專業教育培訓框架。秉承上屆委員會定下的策略方針，訓練局與時並進，啟動多項新猷，為區內培育高質素的專業人才。訓練局繼續重點發展為持份者增值的項目，包括各種專業培訓、工業支援項目及企業培訓，與業界保持密切關係。

## 培育專業人才

訓練局一向積極求進，除提升現有的專業教育培訓課程的程度，並不斷推陳出新，以回應社會瞬息萬變的需求及期望。故此，我們今年九月與合作夥伴香港公開大學開辦全日制高級文憑課程，配合教育改革下新高中學制的發展。

訓練局所有課程的設計以畢業生就業及終身學習的需要為重心，並秉持鼓勵全人發展的理念，培育學員的正確價值觀，使他們掌握個人發展的技巧，茁壯成長；為年輕人及在職人士提供四通八達的升學途徑。

I am honoured to become the Chairman of the Clothing Industry Training Authority in 2013 to lead the Authority in securing its leading position as a training centre of local fashion and clothing industries. In my first foreword, I am delighted to share the achievement of the Authority that makes 2013 an excellent year.

The demand for local fashion and clothing industries on education and human resources has undergone significant changes. The transformation from the past technical training of sewing operation to the present training of design, merchandising, technique, environmental protection and management has posed challenges and created opportunities for the Authority.

In face of all these challenges and opportunities, the Authority has developed steadily and established a strong professional education framework for Hong Kong fashion and clothing industries. Building on the strategy set by the former authority members, the Authority has timely launched various kinds of initiatives with a view to nurturing local outstanding talents. The Authority continues exploring value-added projects for our stakeholders, including numerous types of professional training, industry support projects and corporate training, so as to maintain a close relationship with the industry.

## Nurturing talents

The Authority has always strives to enhance the professional education and offer new courses and services in response to the ever-changing needs and expectations of the community. To align with the new Senior Secondary Education reform, the Authority and the Open University of Hong Kong (OUHK) have collaborated to provide a new full-time Higher Diploma programme in September.

All programmes have been developed to meet the career and lifelong learning needs of the graduates with emphasis on holistic development as well as positive values. We provide multiple pathways for teenagers and in-service personnel for further studies.



## 推動業界發展

因應科技的迅速發展，訓練局積極為業界開發新技術，得到創新及科技基金及可持續發展基金的資助，與及業界的支持，開展了一系列的應用技術之研發。今年完成的項目有「SimFactory 一成衣生產線管理的電腦輔導系統」、「藉有效的碳資訊匯報和碳減排以提升香港服裝供應鏈內生產部門的低碳競爭優勢」及「建構內衣產品作業基礎碳足跡模型」，都得到業界認同。

大部份時裝企業對可持續發展的概念日益關注，為此，訓練局致力推行不少關注環境議題的項目，加強業界的認知。其中，訓練局與可持續發展成衣聯盟（SAC）合辦一系列研討會，推廣「希格指數」，幫助企業以標準化方法量度及評估成衣產品供應鏈對環境和社會在可持續發展的成效。

在此感謝前主席林大輝博士，奠定穩定根基，訓練局能繼續向前邁進。很高興與訓練局同人上下一心，合力推動訓練局的發展，為年青人及在職人士提供優質及專業的培訓課程，並為業界培育人才。

謹此向現屆及前屆委員、總幹事楊國榮教授、管理團隊和全體員工、各界持份者及合作伙伴致以衷心謝意，感謝他們的貢獻和支持，使訓練局得以充分發揮其角色和功能。

主席  
楊振勳先生

## Driving industry development

In response to the rapid growth of technology, the Authority has strived to develop new expertise. A series of applications have been developed with the support of the Innovation and Technology Fund, the Sustainable Development Fund and the industry. This year, there were several accomplished projects which have gained a wide recognition from the industry, namely SimFactory – A Computerised Coaching System for Sewing Line Management, Enhancing the Low Carbon Competitive Advantages across the Manufacturing Sector of the Hong Kong Apparel Supply Chain through Effective Carbon Disclosure and Carbon Emission Reduction, and Activity-based Carbon Footprint Modelling of the manufacturing processes of Intimate Apparel Products.

With the growing concern of sustainability in fashion community, the Authority continues to proactively enhance industry's awareness of environmental issues. The Authority and the Sustainable Apparel Coalition (SAC) jointly organised a series of seminars introducing the Higg Index, which is a tool to help organisations standardise methodology on measuring and evaluating environmental and social impacts as well as sustainability of apparel products across the supply chain.

I must thank my predecessor Dr. Hon. Lam Tai Fai, who laid a solid foundation for the Authority to move ahead. Together with the support of all members of the Authority, it is my honour to serve the local industry by providing excellent and professional training programmes for youths and in-service personnel in order to cultivate the talents for the industry.

I would like to extend my heartfelt gratitude to the current and former authority members, Executive Director, Prof. Philip Yeung, the management team, staff members, partners and all stakeholders and partners of the Authority for their tremendous support and contribution to empowers Authority to perform its roles and functions thoroughly.

Mr. Yeung Chun Fan  
Chairman

# 總幹事工作回顧

## Executive Director's Review



製衣業訓練局正邁向第四十個年頭，見證著香港製衣業由領先的製造中心發展成為環球服務樞紐。作為服務本港時裝業的法定機構，訓練局與時並進，求變創新，緊貼業界的步伐。

### 工業支援項目

2013年見證著本地時裝出口市場漸入佳境。然而，業界面對多個關於勞工、嚴守社會責任及環保的問題，致令很多品牌及貿易公司傾向與一些有相當規模的公司合作。因此，時裝業出現更多整合。弱者別無選擇，只能不斷變革以求生存，否則只會被淘汰。

製衣業訓練局（訓練局）是專責向青少年提供校企協作教育的機構，並幫助從業員學到最新及相關的知識。訓練局洞悉市場情況，積極回應業界訴求，為業界出謀獻策。

訓練局將繼續現有策略，透過政府資助及自資，與業界合作夥伴、相關機構及大學更緊密合作，共同研發項目，藉以增強本地工業的競爭優勢。目前，我們主力發展三大範疇，包括（一）可持續發展、（二）企業及運作管理，和（三）產品開發。

在可持續發展方面，「建構內衣產品作業基礎碳足跡模型」項目已完成，「內衣產品的作業基礎碳足跡模型」註冊商標亦將為業界採用。同時，我們已取得業界資助，研發同類型的水足跡模型。我們很有信心此項目可於2014年獲得政府支持。

有關企業及營運管理方面，協助企業改善流程的「開展持續改進模式」項目及加強車間生產線管理的「SimFactory模型」亦得到業界認同。

訓練局首次開展產品開發的研究，我們深信藉此能增強香港作為全球時裝產品採購中心的競爭

Clothing Industry Training Authority is heading towards the 40<sup>th</sup> year. During the years, we have witnessed the development of our industry from a leading manufacturing centre to a global servicing hub. As the sole official organisation serving the fashion industry, the Authority has evolved constantly to meet the pace of the industry.

### Industry Support Activities

The year of 2013 has witnessed a general improvement in the local fashion exporting market. However, because of the many instances confronting the industry with regard to labour, social compliance and environmental issues, more brands and trading firms have preference to companies that are more established and with good track records. As a result, there are more consolidations of fashion businesses and the weaker ones have no choice but to improve and survive or to be forced out of business.

The Clothing Industry Training Authority (CITA) as the organisation charged to provide work-integrated education for youngsters and to equip industrial practitioners for the most updated and relevant knowledge is well aware of the current movement and will strive to make corresponding changes in our services providing to the industry.

We will continue the strategy in working closely with our industry partners and related associations and universities on both government-funded and self-initiated Research and Development projects that will enhance the competitive advantage of the local industry. Currently, there are three major areas of focus in our development and these include i) Sustainability, ii) Enterprise & Operation Management, and iii) Product Development.

In the area of Sustainability, the project "Activity-based Carbon Footprint Modelling of the Manufacturing Processes of Intimate Apparel Products" has been completed and the trade-marked ACFM model is ready to be adopted by the industry. We have also received industry sponsorship to develop a similar modelling for Water Footprint, and it is confident that we can obtain government support for the project sometime in 2014.

With regard to Enterprise and Operation Management, both our Continuous Improvement Deployment (CID) model which assists organisational process improvement and SimFactory model which enhances sewing-line management have been well received by the industry.

Product Development is a new area for the Authority but we do see its importance in enhancing Hong Kong's competitive advantage as the global sourcing centre of fashion products.

優勢。我們亦獲得香港內衣業聯會贊助，開展一個名為「顧客為本一次成功內衣開發模型」的政府資助項目。期望在完成此項目後，能為業界奠下一個標準。假以時日，此產別開發方法亦可擴展到時裝工業的其他領域。

我們繼續努力與時裝業界相關的多個貿易及專業組織保持緊密合作。目前，我們與「時裝企業持續發展聯盟」、「全球成衣鞋類及紡織品倡議」及「香港紡織及服裝學會」合作，提供各種服務，以豐富業界的資源和專業知識。訓練局獲美國的「可持續服裝聯盟」授權提供「希格指數」培訓課程。此課程是一自我評審的訓練，以評估機構推行可持續發展活動的狀況。訓練局將來很可能繼續與「可持續服裝聯盟」合作在香港及內地提倡有關可持續發展及嚴守社會責任的議題。

## 培訓活動

與此同時，訓練局面對中學教育轉變而帶來的挑戰。幸而，我們的夥伴香港公開大學為此開辦全日制高級文憑課程。合資格畢業生可銜接本地及海外學士學位課程。我們將繼續合作，並以此平台另闢蹊徑，以迎接社會瞬息萬變的需求。

兼讀課程方面，我們致力開辦多元化的單元課程、研討會及工作坊，以切合業界的需求。同時，我們與僱員再培訓局及其他政府部門合作開辦課程，以切合本地的勞動力、業界及教育界的需求。2014年我們將開拓更多不同範疇的課程，如時裝零售及可持續發展。我們深信上述的新課程會深受學生歡迎。

訓練局的下一個部署是致力推廣企業培訓，當中包括利用研發工作的成果及過去數十年所累積的專業知識。

## 展望

訓練局在過去的日子中不斷蛻變，以配合業界及教育界急速變化。藉著這些轉變，我們更要裝備自己以迎接新挑戰。在此，我們將有賴與時裝供應鏈中各持份者的良好關係，並為促進本港成為全球採購中心的領導地位中扮演連繫的角色。

我深信在新任主席及訓練局委員的悉心努力及支持下，訓練局日後推出的多項新計劃亦會深受各成員歡迎，使訓練局的發展一日千里。

總幹事  
楊國榮教授

We have received sponsorship from the intimate apparel industry (Hong Kong Intimate Apparel Industries' Association) and have started a government-funded project in "Right-first-time product development process of bras". It is hoped that this model when completed will become an industry standard and such methodology can be diversified to other sectors of the fashion industry in due course.

We will continue our energy to work closely with the many trade and professional associations of the fashion and related areas. Currently we are partnering with the Sustainable Fashion Business Consortium (SFBC), the Global Apparel, Footwear and Textile Initiative (GAFTI), and the Hong Kong Institution of Textile and Apparel (HKITA) in providing various services in enriching the knowledge-base of our industry. We have also been authorized by the US-based Sustainable Apparel Coalition (SAC) to conduct training programmes of their Higg Index, a self-evaluating exercise to measure the status of sustainability activities of the organisation. There is also a high potential for the Authority to partner with SAC in the near future to promote issues on sustainability and social compliance here in Hong Kong and the Chinese Mainland.

## Training Activities

At the same time, the changing secondary education has brought much challenge to us and it is with appreciation that our partnership with the Open University of Hong Kong has resulted in the development of full-time Higher Diploma programmes, graduates of which are eligible to articulate to local and overseas degree programmes. We will continue with this partnership and will use the platform to path new ways forward in meeting the changing needs of the society.

For part-time programmes, we focused our development on addressing industry demand by offering a wide range of modular courses, seminars and workshops. We also work with ERB and other government departments on programmes that address the needs of local manpower, industry as well as the education sector. We will be exploring into new areas such as fashion retailing and sustainability in 2014 and are confident these new programmes will be well received by our students.

The next strategic move is to focus our effort in corporate training activities which include utilising the deliverables of our research and development activities as well as the accumulated expertise during the past decades of our many activities.

## Way forward

The Authority has evolved extensively in the past years in alignment with the changing development of the industry and the educational scene. We do see more transformation on the way and we must equip ourselves in facing the new challenges. Here, we will leverage our good relationship with the various stakeholders of the fashion supply chain and act as a connecting pin to develop solutions to enhance the local leading position as the global sourcing hub.

It is confident that with the commendable effort and support from our new Chairman and Members of the Authority, we will strive to prosper on the many new initiatives that will be welcomed by members of the industry.

Prof. Philip K. W. Yeung  
Executive Director

# 訓練局委員 Members of the Authority



楊振勳先生  
Mr. YEUNG Chun-fan



陳振東博士  
Dr. CHAN Chun-tung, John



陳永安先生  
Mr. CHAN Wing-on, Roger



陳永樂先生  
Mr. CHAN Wing-sun, Samuel



鄭文德先生  
Mr. CHENG Man-tak, Richard



蔡少森先生  
Mr. CHOI Shiu-sum, Philip



馮卓偉先生  
Mr. FUNG Cheuk-wai, Daniel



馮煒堯先生  
Mr. FUNG Wai-yiu, Willie



何智盈女士  
Ms. HO Chi-ying, Sabina



林大輝博士  
Dr. Hon. LAM Tai-fai, SBS, BBS, JP



樂其龍先生  
Mr. Lok Kee-loong, Richard



吳鏡波博士  
Dr. NG Keng-po, Roger



吳為棉先生  
Mr. NGO Wai-min, Ricky



蕭翠芳女士  
Ms. SIU Chui-fong



曾偉傑先生  
Mr. TSANG Wai Kit, Gary



楊敏賢女士  
Ms. YANG Ming-yen, Teresa



楊棋彬先生  
Mr. Kevin YEUNG

**楊振勳先生 (主席)**

**Mr. YEUNG Chun-fan  
(Chairman)**

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

**陳振東博士**

**Dr. CHAN Chun-tung, John**

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

**陳永安先生**

**Mr. CHAN Wing-on, Roger**

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

**陳永樂先生**

**Mr. CHAN Wing-sun, Samuel**

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

**鄭文德先生**

**Mr. CHENG Man-tak, Richard**

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

**蔡少森先生**

**Mr. CHOI Shiu-sum, Philip**

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

**馮卓偉先生**

**Mr. FUNG Cheuk-wai, Daniel**

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

**馮煒堯先生**

**Mr. FUNG Wai-yiu, Willie**

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

**何智盈女士**

**Ms. HO Chi-ying, Sabina**

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

**林大輝博士**

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

香港羊毛化纖針織業廠商會代表  
representing the Hong Kong  
Woollen and Synthetic Knitting  
Manufacturers' Association Ltd.

**樂其龍先生**

**Mr. LOK Kee-loong, Richard**

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

**吳鏡波博士**

**Dr. NG Keng-po, Roger**

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

**吳為棉先生**

**Mr. NGO Wai-min, Ricky**

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

**蕭翠芳女士**

**Ms. SIU Chui-fong**

職工會代表  
representing Trade Union

**曾偉傑先生**

**Mr. TSANG Wai Kit, Gary**

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

**楊敏賢女士**

**Ms. YANG Ming-yen, Teresa**

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

**楊祺彬先生**

**Mr. Kevin YEUNG**

業外人士  
Lay Member

**卸任委員**

**Retired Members**

(2013年4月22日生效)

(w.e.f. 22 Apr 2013)

**司徒加敏女士**

**Ms. Jenny SZETO**

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

(2011年9月5日生效)

(w.e.f. 5 September 2011)

**鍾國斌議員**

**Hon. CHUNG Kwok-pan, Felix**

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

**譚展明先生**

**Mr. TAM Chin-ming**

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

**楊尚正先生**

**Mr. YOUNG Sheung-ching, Clement**

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

# 訓練局組織

## Structure of the Authority

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

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

### 訓練局須由十七名委員組成，其中為：

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

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

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

### The Authority shall consist of 17 members of whom:

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

# 委員會

## Committees

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

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

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

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

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

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

### 財務委員會

楊振勳先生（主席）  
陳振東博士  
陳永樂先生  
鄭文德先生  
林大輝博士  
樂其龍先生  
曾偉傑先生

#### 委員會職權：

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

### Committee on Finance

Mr. YEUNG Chun-fan (Chairman)  
Dr. CHAN Chun-tung, John  
Mr. CHAN Wing-sun, Samuel  
Mr. CHENG Man-tak, Richard  
Dr. Hon. LAM Tai-fai, SBS, BBS, JP  
Mr. LOK Kee-loong, Richard  
Mr. TSANG Wai Kit, Gary

#### Terms of Reference:

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

### 建築事務發展委員會

蔡少森先生（主席）  
陳振東博士  
樂其龍先生  
吳為棉先生  
曾偉傑先生  
楊棋彬先生

#### 委員會職權：

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

### Committee on Building Development

Mr. CHOI Shiu-sum, Philip (Chairman)  
Dr. CHAN Chun-tung, John  
Mr. LOK Kee-loong, Richard  
Mr. NGO Wai-min, Ricky  
Mr. TSANG Wai Kit, Gary  
Mr. Kevin YEUNG

#### Terms of Reference:

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

## 課程及設備委員會

楊敏賢女士（主席）  
陳永安先生  
馮卓偉先生  
何智盈女士  
林大輝博士  
吳鏡波博士

### 委員會職權：

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

## 公共關係委員會

鄭文德先生（主席）  
馮煒堯先生  
吳鏡波博士  
蕭翠芳女士  
楊敏賢女士  
楊棋彬先生

### 委員會職權：

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

## 職員編制委員會

馮煒堯先生（主席）  
陳永安先生  
陳永樂先生  
蔡少森先生  
馮卓偉先生  
吳為棉先生

### 委員會職權：

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

## Committee on Courses and Equipment

Ms. YANG Ming-yen, Teresa (Chairman)  
Mr. CHAN Wing-on, Roger  
Mr. FUNG Cheuk-wai, Daniel  
Ms. HO Chi-ying, Sabina  
Dr. Hon. LAM Tai-fai  
Dr. NG Keng-po, Roger

### Terms of Reference:

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

## Committee on Public Relations

Mr. CHENG Man-tak, Richard (Chairman)  
Mr. FUNG Wai-yiu, Willie  
Dr. NG Keng-po, Roger  
Ms. SIU Chui-fong  
Ms. YANG Ming-yen, Teresa  
Mr. Kevin YEUNG

### Terms of Reference:

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

## Committee on Staff Establishment

Mr. FUNG Wai-yiu, Willie (Chairman)  
Mr. CHAN Wing-on, Roger  
Mr. CHAN Wing-sun, Samuel  
Mr. CHOI Shiu-sum, Philip  
Mr. FUNG Cheuk-wai, Daniel  
Mr. NGO Wai-min, Ricky

### Terms of Reference:

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



# 職員

## Staff

年終時，訓練局全職職員人數為四十八人。部份全日制及兼讀制課程的講授，由一百一十六名兼職講師負責，他們大多是來自業界的專才。

At the year-end, there was 48 full-time staff working in the Authority. At the same time, part of the full-time and part-time training programmes were largely supported by 116 lecturers employed on a part-time basis. Most of them were experts from the industry.

訓練局向來鼓勵職員進修，他們參與技能工作坊、管理研討會、短期培訓班、以至學術課程，都可以得到不同程度的資助。修讀學位課程者可獲部份資助，而參與其他技術和專業培訓者，可獲全數資助。年內，有二十名職員參與約二十七項不同形式的培訓項目。

The Authority is supportive of staff development in a variety of activities ranging from skills workshops, management seminars, to short courses and academic programmes. Staff who pursued academic degrees received partial sponsorship while those took part in training and professional events received full sponsorship. During the year, a total of 20 staff members benefited from the Authority's support for their participation in around 27 programmes and activities.

年終時的職員狀況可見於下表：

Staff position at the year end is set out below:

職位名稱	職員人數 NUMBER OF STAFF	STAFF GRADE
總幹事	1	Executive Director
總監	4	Director
講師	6	Lecturer
教導員	1	Instructor
工藝師	2	Technologist
項目主任	6	Project Officer
項目助理	5	Project Assistant
行政主任	4	Administrative Officer
市場推廣/課程統籌	7	Marketing/Programme Coordinator
文員	4	Clerk
技術員	2	Technician
辦公室助理	2	Office Support Assistant
清潔員	4	Cleaner
<b>總計</b>	<b>48</b>	<b>Total</b>

# 職員 Staff

## 組織圖 Organisation Structure



# 工作表現承諾

## Performance Pledge

項目 Item	服務承諾 Service Pledge	2013年 之達標水平 Achievement in 2013	2014年 之目標水平 Target in 2014
1	於電話鈴聲響起五聲，即二十秒內接聽一般查詢。 Answer calls to enquiries hotlines within 5 rings, i.e. within 20 seconds.	93%	95%
2	於一個工作天內回覆電郵查詢。 Reply to email enquiries within one working day.	95%	100%
3	於一個工作天內將訓練課程的入學及/或工業項目等查詢轉達給有關職員處理。 Refer specific enquiries on training programme admissions and/or industrial projects to relevant staff concerned for handling within one working day.	100%	100%
4	於課程申請日期截止後十四個工作天內，將申請結果通知申請人。 Reply to the applicants about the application results within 14 working days after the application deadline.	100%	95%
5	於三個工作天內完成更新學員的個人資料紀錄。 Process requests for making changes of the students' personal particulars on the training records within 3 working days.	92%	100%
6	於三個工作天內處理學員的投訴。 Process complaints of students within 3 working days.	100%	100%
7	於二十八個工作天內將學員的投訴調查結果通知學員。 Release of investigation results of complaints to students within 28 working days.	100%	100%
8	於發出通知書後七個工作天內退回學費給學員。 Process refunds of training fees to students within 7 working days after normal notification.	100%	100%
9	於七個工作天內補發證書給學員。 Re-issue of training certificates within 7 working days.	96%	95%

# 學員 Trainees

於2013年，訓練局開辦一系列課程供副學位、文憑、高級程度會考及中學文憑試畢業生入讀。課程的學費摘要如下：

服裝設計及生產技術文憑	HK\$27,000
時裝設計學文憑	HK\$40,000
時裝學高級文憑	HK\$90,000
服飾業工商管理學士學位	HK\$101,600
時裝(榮譽)文學士學位	HK\$207,900
時裝設計、造型及推廣(榮譽)文學士學位	HK\$207,900

訓練局亦向畢業學員提供就業服務。2012-13年畢業生調查顯示五成以上全日制課程畢業學員仍繼續攻讀其他課程。

於2013年，訓練局共培訓了3,461名畢業生/學員，以下是完成課程的人數分佈：

A series of full-time programme was offered in 2013. Its targets are sub-degree, diploma, advanced level examination and Hong Kong Diploma of Secondary Education graduates. The tuition fee of each programme is summarised as follows:

Technical Diploma in Apparel Design and Production	HK\$27,000
Diploma in Fashion Design Studies	HK\$40,000
Higher Diploma in Fashion Studies	HK\$90,000
Bachelor of Business Administration in Fashion Business	HK\$101,600
Bachelor of Arts with Honours in Fashion	HK\$207,900
Bachelor of Arts with Honours in Fashion Design, Styling and Promotion	HK\$207,900

Placement service was provided for the full-time and part-time graduates. The graduate survey 2012-13 showed that more than 50% of the full-time graduates had continued to pursue full-time studies.

In 2013, 3,461 graduates / trainees completed the programmes at the Authority. The number of graduates / trainees of each programme is summarised as follows:

課程類別	畢業 / 培訓人數 NUMBER OF GRADUATES / TRAINEES	COURSE TYPE
<b>全日制訓練課程</b>		<b>Full-time Training Programmes</b>
服裝工商管理課程	8	Apparel Business Management Courses
設計及製作課程	62	Design and Manufacture Courses
受委託開辦的課程	105	Special Commissioned Courses
小計	175	Sub-total
<b>兼讀制訓練課程</b>		<b>Part-time Training Programmes</b>
短期課程	73	Short Courses
一年制文憑課程	24	One-year Diploma Programme
單元制證書/文憑課程	794	Modular Certificate/Diploma Courses
服裝製品及紡織業新技能提升計劃	26	Skills Upgrading Scheme Plus for Wearing Apparel and Textile Sector
小計	917	Sub-total
<b>企業培訓</b>	<b>619</b>	<b>Corporate Training Programmes</b>
研討會/工作坊	1,750	Seminars / Workshops
<b>總計</b>	<b>3,461</b>	<b>Total</b>

## 學生活動

## Student Activities

學生會提供一個平台，讓學員參與多元化的活動，從而培養團隊精神、建立良好師生和同儕關係、發展領導才能。

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

另外，訓練局注重學員各方面的發展，故與和富社會企業合作，成立製衣業訓練局和富領袖網絡，致力推動學員關心社會事務，鼓勵學員肩負公民領袖的角色和責任，成為具仁愛精神及國際視野的青年領袖。

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

### 濕地公園生態遊

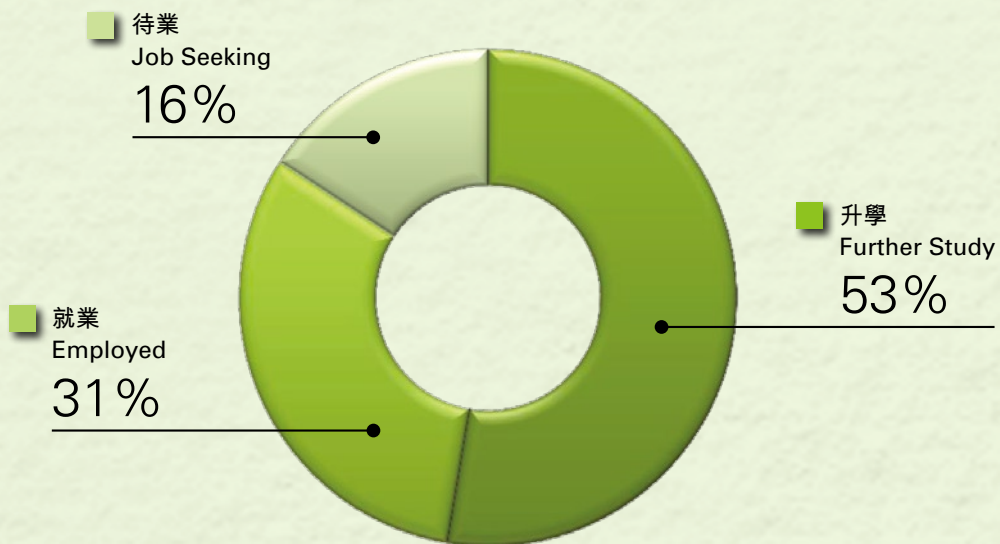
### Wetland Tour

製衣業訓練局和富領袖網絡舉辦了「大自然體驗」活動。學員在香港濕地公園觀鳥節，透過連串主題活動如導覽團、展覽、藝術工作坊等，從認識鳥類保育工作和泥灘生態環境價值，到了解到保育工作的重要性，培養他們保護大自然的責任，以及愛惜大自然。

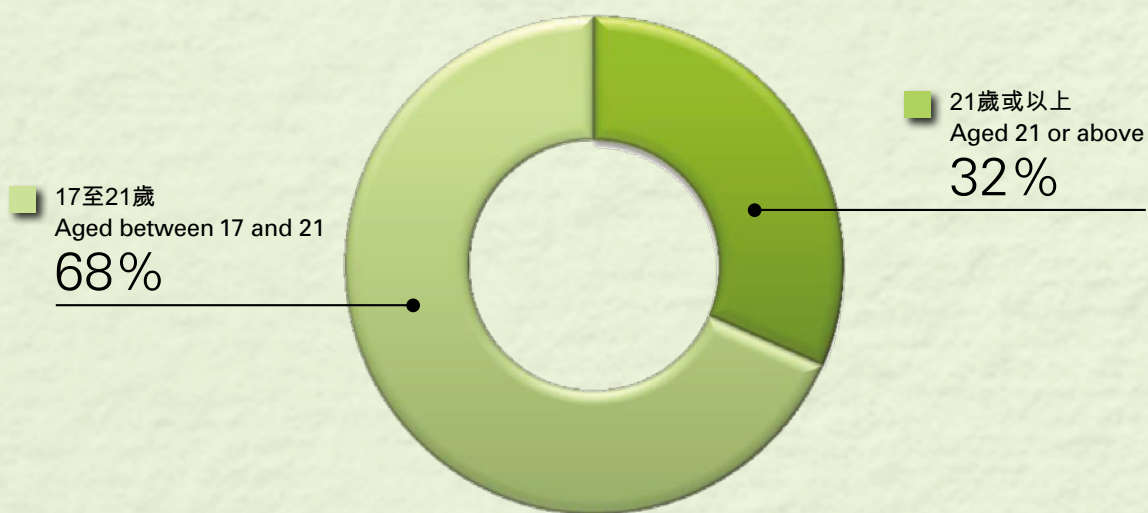
Wetland Tour was held by CITA-Wofoo Leaders' Network (CITA-WLN) at Hong Kong Wetland Park. By joining the event, students can get to know more about the living and eating habits of birds and their different behaviour, so as to nurture their awareness of nature, foster a closer bond between people and nature, understand more about the importance of caring for birds and conserving nature.



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



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



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



**最佳學術獎 (由香港羊毛化纖針織業廠會捐贈)**  
Outstanding Performance Award (Donated by Hong Kong Woollen & Synthetic Knitting Manufacturers' Association)



**鍾佩華 Chung Pui Wa**  
成衣營銷實務文憑  
Diploma in Apparel Merchandising



**吳曉敏 Ng Hiu Man**  
服裝設計及生產技術文憑  
Technical Diploma in Apparel Design and Production



**陳雅憫 Chan Nga Man**  
成衣營銷實務文憑  
Diploma in Apparel Merchandising

**林佩儀 Lam Pui Yee**  
服裝設計及生產技術文憑  
Technical Diploma in Apparel Design and Production

**呂詩君 Lui Sze Kwan**  
時裝設計學文憑課程  
Diploma in Fashion Design Studies

**司徒珮笙 Sze-To Pui Sang**  
時裝設計學文憑課程  
Diploma in Fashion Design Studies

**楊子慧 Yeung Tsz Wai**  
時裝設計學文憑課程  
Diploma in Fashion Design Studies



**熱心服務獎**  
Service Award



**阮煒杰 Yuen Wai Kit**  
成衣營銷實務文憑  
Diploma in Apparel Merchandising



**鄭耀俊 Cheng Yiu Chun**  
服裝設計及生產技術文憑  
Technical Diploma in Apparel Design and Production



畢業時裝表演及展覽2013傑出表現獎 (由香港羊毛化纖針織業廠會捐贈)  
Graduation Fashion Show & Exhibition 2013  
Outstanding Performance Award (Donated by Hong Kong Woollen & Synthetic Knitting Manufacturers' Association)



**賴安琪 Lai On Ki, Angel**  
時裝 (榮譽) 文學士學位  
Bachelor of Arts with Honours in Fashion



**郭嘉欣 Kwok Ka Yan, Cindy**  
時裝 (榮譽) 文學士學位  
Bachelor of Arts with Honours in Fashion



**施培球 Sze Pui Kau, Canon**  
時裝 (榮譽) 文學士學位  
Bachelor of Arts with Honours in Fashion



**陳詠詩 Chan Wing Sze, Vincci**  
時裝設計、造型及推廣 (榮譽) 文學士學位  
Bachelor of Arts with Honours in Fashion Design,  
Styling and Promotion



**賴國良 Lai Kwok Leung, Calvin**  
時裝設計、造型及推廣 (榮譽) 文學士學位  
Bachelor of Arts with Honours in Fashion Design,  
Styling and Promotion



# 訓練項目

## Training Programmes

### 全日制訓練課程

### Full-time Training Programmes

訓練局特別為高中畢業生設計了一系列全日制課程。課程主要涵蓋時裝設計、管理、紡織及服裝專業。除自設課程外，訓練局亦和香港公開大學的學院開辦不同級別的課程。

A series of full-time programmes was designed for senior secondary graduates. It mainly covers the discipline of fashion design, management as well as textile and clothing. Besides its own programme, the authority also offered different levels of programmes with the faculties of the Open University of Hong Kong.

#### 服裝設計及生產技術文憑課程

#### Technical Diploma in Apparel Design and Production

修讀此課程，學員可增進設計、造辦、裁剪、車縫及溝通的知識，以至產品的製作流程及不同範疇的專門技能。畢業學員將來可繼續在時裝行業發展事業或建立自己的品牌。

By studying this programme, the students could gain knowledge in design, sample making, cutting, sewing and communication as well as the production process and acquire technical skills in different areas. Graduates could explore the career opportunities in fashion industry or create their own brands in due course.

#### 時裝設計學文憑

#### Diploma in Fashion Design Studies

訓練局與香港公開大學李嘉誠專業進修學院合作開辦時裝設計學文憑課程。課程主要為中學文憑試、毅進計劃、資歷架構第二級學歷的持有人及年長生而設。除通用技能科目，例如語言及電腦學，學員可同時增進時裝設計及採購基本知識，亦可學到相關的專門技能及了解時裝業的運作，除繼續在港進修，學員亦有機會從事設計助理或助理採購員的工作。

This programme, jointly offered by the Authority and the OUHK LiPACE, is designed for the holders of HKDSE, Project Yi Jin and QF Level 2 qualification as well as mature students. Besides generic skills like languages and computer science, students could gain fundamental knowledge in fashion design and merchandising, learn relevant technical skills and the operation of fashion business. Besides pursuing further study in Hong Kong, graduates may choose to be employed as design assistant or assistant merchandiser.

#### 時裝學高級文憑

#### Higher Diploma in Fashion Studies

訓練局聯同香港公開大學李嘉誠專業進修學院推出的高級文憑課程，主要為高中、副學士先修班及毅進文憑畢業生、資歷架構第三級學歷持有人及擁有三年工作經驗的成長生而設。修讀此課程，學員可學到時裝設計、語言、溝通技巧的基礎及高深的知識，同時亦可掌握成為初級設計師或相關職位的專業技能。完成兩年課程，學員可繼續修讀本地或海外相關專業的銜接榮譽學位課程。

In collaboration with the OUHK LiPACE, this higher diploma was designed for the senior secondary graduates, holders of pre-associate degree, Yi Jin Diploma and QF Level 3 qualification as well as mature students with 3 years of work experience. By taking this programme, student will be equipped with basic and advanced knowledge in fashion design, language and communication skills as well as the professional skills necessary to be a junior fashion designer or relevant posts. After completing this two-year programme, student can enjoy articulation to local or overseas top-up honours degree programmes in related disciplines.

## 服飾業工商管理學士學位

香港公開大學李兆基工商管理學院聯同製衣業訓練局開辦兩年制銜接學位課程。此課程為訓練局文憑畢業生而設。學員可學到服飾業的管理知識。學員同時修讀主修科目及多個服飾業專修科目。除課堂外，學員亦參加一系列講座及參觀行內機構，藉此機會和講者交流及瞭解如何應用課堂知識到工作上。學員畢業後可從事服飾業的工作。

## 時裝(榮譽)文學士學位 時裝設計、造型及推廣(榮譽) 文學士學位

訓練局支持下，英國國立密德薩斯大學聯同香港公開大學李嘉誠專業進修學院開辦了兩個三年制學位課程。課程對象為中學文憑試及香港高級程度會考畢業生。時裝設計(榮譽)文學士學位課程提供了一個學習平台，供學員學習時裝、設計、示範、相關專門技能及溝通的理論及實用知識。修讀時裝設計、造型及推廣(榮譽)學位課程，學員可學習時尚傳播的理論知識及實用技巧。除理論及實習課外，所有學員均需完成五星期的實習及在畢業時裝展中展出其畢業作品。畢業生可任職攝影、設計、新聞出版及管理工作。

## 受委託開辦的課程

在訓練局協助下，香港公開大學李嘉誠專業進修學院開辦了時裝設計、時裝及形象設計，以及漫畫及插圖藝術的毅進文憑課程。訓練局主要提供設施及教授相關科目的理論課及實習課。

## 僱員再培訓局就業掛鈎課程

訓練局於2013年開辦了一個就業掛鈎的時尚服飾採購文憑課程。課程對象為持有中五學歷的失業人士。學員可學到時尚服飾業、時裝設計、生產管理、工藝、品質保證、營銷、零售、採購及溝通與談判技巧的基礎知識。訓練局安排學員參觀測試實驗室，並向畢業學員提供就業及輔導服務。

## Bachelor of Business Administration in Fashion Business

In collaboration with the Authority, the Lee Shau Kee School of Business and Administration of the OUHK offered this two-year top-up degree programme. This programme was designed for the diploma graduates of the Authority. It equipped the students with knowledge in the management of fashion business. Besides core courses, students had to study a number of specialisation courses in fashion business. In addition to lectures, students also attended a number of seminars and paid visit to industrial firms to share idea with the speakers and learned how to apply their knowledge in real life situation respectively. The graduates were expected to pursue careers in the fashion business industry.

## Bachelor of Arts with Honours in Fashion and Bachelor of Arts with Honours in Fashion Design, Styling and Promotion

These two three-year programmes have been jointly offered by the Middlesex University and OUHK LiPACE and supported by the Authority. The targets of these programmes were HKDSE and HKALE graduates. The fashion design degree provides a learning platform for the students to gain theoretical and practical knowledge in fashion, design, presentation, relevant technical skills and communication. As for the degree in fashion design, styling and promotion, students could gain theoretical knowledge and learn practical skills in fashion communication. Besides lectures and practical sessions, all the students are required to complete a five-week internship and display their works at the graduate fashion show. Graduates are expected to enter a range of roles in styling, photography, design, journalism and curation.

## Special Commissioned Programmes

The OUHK LiPACE offered Yi Jin Diploma programmes in the discipline of Fashion Design, Fashion Image and Styling as well as Comic and Illustration Arts with the support of the Authority. The Authority mainly provided facilities and delivered lectures and practical sessions of relevant subjects.

## ERB Placement-tied Course

Diploma in Fashion Merchandising, a placement-tied course of the Employees Retraining Board was offered in 2013. This programme was designed for unemployed form five qualification holders. The students were equipped with basic knowledge in fashion industry, fashion design, production management, technical skills, quality assurance, marketing, retailing and merchandising as well as communication and negotiation skills. Visit to testing laboratory were arranged for this class of students. Placement and counselling services had been provided to the graduates.

## 兼讀制課程

於2013年，訓練局開辦了一系列涵蓋時裝設計、紙樣設計及製作、服飾採購、服裝及紡織工藝、三維立體量裁、鞋履設計及生產和針織學的兼讀課程。課程主要為在職及有興趣人士而設。學員修讀兼讀課程可學習最新的專業知識，並提升其專門技能和相關資歷。

### 工作為本學習（時裝） 文學碩士課程

英國國立密德薩斯大學與訓練局合辦了此碩士課程。課程主要為現職採購、買手、高級時裝/服裝業相關從業員及服裝製造廠高級職員而設。課程的學習方法有別於其他深造課程。學員主要專注其工作領域。在導師的指導下，學員可完成習作，提升其技能及能力，並回饋僱主及社會。

### 高等文憑

訓練局聯同香港紡織及服裝學會（“學會”）開辦三個業界認可的高等文憑課程，包括針織品及營銷學高等文憑、服裝及營銷學高等文憑和時裝設計高等文憑。此系列課程是設計與在職人士，提升他們在相關專業的理論及實務專業知識。畢業的學員可在市場內任職不同職位。

完成指定的單元及取得學會考試及格成績，學員可獲訓練局及學會頒發高等文憑。畢業生有機會繼續修讀學士或碩士課程，從而提升其學歷。除大學課程外，畢業生亦有機會申請學會的副會員會籍；並參加該會的服裝採購及營銷學畢業文憑考試。

## Part-time Training Programmes

A series of part-time programmes that cover a wide range of disciplines including fashion design, pattern design and making, fashion merchandising, apparel and textile technology, 3D modeling, footwear design and manufacturing as well as knitwear studies was offered in 2013. They were mainly designed for in-service personnel and interested persons. By taking the part-time programmes, students could gain latest professional knowledge, enhance their technical skills and upgrade their qualifications in relevant disciplines.

### Master of Arts Work Based Learning Studies (Fashion)

This master degree programme was jointly offered by the Middlesex University, UK and the Authority in Hong Kong. It was mainly designed for the practicing merchandisers, buyers, senior fashion/garment related practitioners, and senior staff of garment factory. The learning methods of this programme are different from other postgraduate programmes. Students of this programme mainly focus their learning on their workplace activities. With the guidance and advice provided by the lecturers, students could complete the course works, enhance the skills and abilities and providing return to their employers and the communities.

### Advanced Diploma

In collaboration with the Hong Kong Institution of Textile and Apparel (HKITA), the Authority offered three industry recognised programmes: Advanced Diploma in Knitwear Studies and Merchandising, Advanced Diploma in Apparel Studies and Merchandising as well as Advanced Diploma in Fashion Design. These programmes were designed for in-service personnel to enhance their professional knowledge in relevant disciplines theoretically and practically. Graduates will be well equipped to enter a range of roles in the competitive market.

By completing the stipulated modules and obtaining passing grades in the HKITA examinations, advanced diplomas would be conferred by the Authority and HKITA. Graduates may pursue a bachelor's or master's degree so as to upgrade their academic qualifications. Besides university programmes, graduates may apply for the licentiate membership of HKITA and attain the HKITA Graduate Diploma examination in Apparel Merchandising and Marketing.

## 服裝及紡織文憑課程

此課程是設計給製衣及相關行業從業員和有興趣人士。學員可學到行業所需知識及技能，並提升他們在瞬息萬變環境中的表現及競爭力。課程的組合可讓學員於公餘時間彈性地選擇修讀單元。

課程提供兩個入讀點及兩個級別的學歷。證書主要針對一個主修範疇。學員成功完成六個單元便可申請指定證書。文憑學歷性質廣泛及針對不同範圍。學員成功完成十八個單元或取得三張證書便可申請文憑。

## 一年制三維服裝設計及創樣製作文憑課程

一年制三維服裝設計及創樣製作文憑課程是一個持續進修基金可發還款項課程。主要為製辦員、紙樣製作員、採購員及時裝設計師而設。透過此課程，學員可學習專業知識，並提升其行業時裝設計、紙樣製作、立體量裁及成衣製作的專門技能，並把相關技術應用在日常工作上。

## 新技能提升計劃

新技能提升計劃是由僱員再培訓局開發的課程。目的是鼓勵僱員繼續進修，並提升他們在指定領域的專業知識及技能。計劃同時向新入行的人士提供基礎培訓。2013年，訓練局開辦了兩個新技能提升計劃課程，包括針織布概論、生產及分析單元證書和紙樣設計及立體量裁深造班單元證書。課程費用由僱員再培訓局資助。

## Diploma Scheme in Fashion and Textile Studies

This programme was designed for the practitioners of the clothing and related industries as well as interested persons. It aimed to equip students with necessary knowledge and skills so as to enhance their performance and competitiveness in the ever-changing environment. The programme was structured to provide students the greatest flexibility to choose any modules during spare time.

This programme offered two levels of entries and awards. The certificate mainly focused on a chosen concentration. Students who complete 6 modules successfully can apply for the selected Certificate. The diploma award has diverse nature and focuses across different areas. Students who complete 18 modules successfully or obtain 3 certificates can apply for the Diploma award.

## One Year Diploma in 3D Apparel Design and Pattern Making

One Year Diploma in 3D Apparel Design and Pattern Making, one of the reimbursable courses under the Continuing Education Fund, was designed for sample makers, pattern makers, merchandisers and fashion designers. Students of this programme could gain professional knowledge and enhance their technical skills in industrial fashion design, pattern making, 3D modelling and apparel production. They could apply the relevant skills in daily work.

## Skills Upgrading Scheme Plus

The Skills Upgrading Scheme Plus (SUS Plus), developed by the Employees Retraining Board, aims to encourage employees to pursue continuing study to upgrade their professional knowledge and skills in specific field. The scheme also provides fundamental training to the new comers of an industry. In 2013, the Authority offered two SUS Plus courses including Module Certificate in Knitted Fabrics Principles, Production and Analysis Techniques and Module Certificate in Advanced Pattern Design and Modelling Techniques for Pattern Making. All the course fees of these courses were subsidised by the Employees Retraining Board.

## 短期課程

短期課程涵蓋多個領域，包括手袋設計及製作、服裝洗水及印染和針織設計。學員亦可選修服裝及紡織文憑及鞋履證書內所有單元。有興趣人士無需符合任何特定的要求，便可選讀其中的單元。課程不設任何評核。學員出席率滿七成或以上便可獲發出席證書。

## Short Courses

The short courses covered a wide range of areas including handbag design and making, garment washing and dyeing as well as knit design. The modules under Diploma Scheme in Fashion and Textile Studies and Certificate in Footwear can also be enrolled as individual short course. Any interested persons could enroll in these courses without any specific requirements. There is no formal assessment. An attendance certificate will be issued to graduates attaining 70% or more attendance.

## 服裝專業人員導修證書課程

服裝專業人員導修證書課程是一個遙距學習的學歷課程。目的是讓學員學習紡織及製衣基礎知識。除遙距學習外，課程輔以面授導修課。學員參加導修課可進一步理解課程，並和導師及同學交換觀點及交流經驗。學員於三十個月內完成八個單元，可獲發證書。

## Self Study Programme – Certificate in Clothing Industry

Certificate in Clothing Industry, an award bearing programme, was conducted in distance learning mode. It aimed to provide students with fundamental knowledge of textiles and clothing. In addition to distance learning, the course was supplemented with face-to-face tutorials. By attending the tutorials, the students could understand the course better, exchange viewpoints and share experience with the lecturer and other students. By completing 8 modules in 30 months, a certificate will be conferred to the graduates.

## 鞋履證書課程

此證書課程主要教授學員鞋履設計及生產的基本知識及實際技能。學員可按個人興趣及職業志向於兩個主修範疇選其一。因應其選擇，畢業學員可獲發「鞋履證書 (生產工藝)」或「鞋履證書 (設計)」。

## Certificate in Footwear

This certificate programme aimed to equip students with fundamental knowledge and practical skills of the footwear design and shoemaking. Student will select one specialisation out of two based on their personal and career interests. Depending on their choices, graduates will be conferred "Certificate in Footwear (Manufacturing Technology)" or "Certificate in Footwear (Design)"

## 夏季時裝技術課程

暑假期間，訓練局開辦了一系列技能課程。目的是為高中及專上學生提供深入及提升技能的培訓。除課堂外，學員獲安排實習課，從而獲取真實體驗。

## Summer Fashion Technology Courses

A series of technical courses were offered during the summer vacation. They aimed to provide intensive skills enhancement training to the senior secondary and post-secondary students. In addition to lectures, lots of practical sessions were arranged for the students to gain hands-on experience.

## 企業培訓課程

## Corporate Training Programmes

訓練局為時裝、服務及相關行業的機構及公司設計不同類型及層次的培訓。培訓項目涵蓋多個範疇，由生產到零售、採購員到買手。訓練局於2013年曾向以下機構及公司提供企業培訓：

- 大進國際貿易（香港）有限公司
- 香港懲教署
- 利豐有限公司
- 馬莎有限公司
- 瑪莎商業（上海）有限公司
- 力佳洋行
- 聖傑靈女子中學
- 青苗基金

### 2013年開辦的課程包括：

- 優化前綫銷售員表現的產品知識進階培訓
- 進階毛衣培訓
- 有效的生產控制及提升對紀律部隊制服長褲的車縫製作培訓
- 優化前綫銷售員表現的基本產品知識培訓
- 手作皮革產品工作坊
- 內衣製造課程
- 「男士西裝銷售顧問」培訓及認證
- 查貨員專項培訓
- 前綫銷售員產品知識培訓
- 紡織技術：基本針織課程

Different types and levels of customised training were developed for organisations and companies in fashion, service and relevant industries. The training covered a wide variety of areas ranging from manufacturing to retailing, and from merchandisers to buyers. In 2013, the Authority provided training to the following organisations and companies:

- Advancetex International Trading (H.K.) Co. Ltd.
- Correctional Services Department
- Li & Fung (Trading) Ltd.
- Marks & Spencer (Asia Pacific) Ltd.
- Marks & Spencer Commercial (Shanghai) Co. Ltd.
- Pacific Potential Trading Company Limited
- St. Catharine's School for Girls, Kwun Tong
- Youth Arch Foundation

### Training offered in 2013 was:

- Advanced Product Knowledge Training for Better Frontline Sales Performance
- Advanced Sweater Training Course
- Effective Production Control and Sewing Practice Enhancement on Uniform Trousers for Disciplinary Forces
- Essential Product Knowledge Training for Better Frontline Sales Performance
- Hand-stitched Leather Product Workshop
- Manufacture of Underwear
- "Men's Suit Advisor" Training and Certification
- Product Inspection Training
- Product Knowledge Training for Frontline Sales
- Textile Technology: Basic Knitting Course

## 研討會、工作坊 及考察團

## Seminars, Workshop and Study Missions

訓練局為行業從業員組織了多個研討會及工作坊，讓參與者獲得最新的知識及與其他人交流意念及經驗。

CITA organised short-term seminars and workshop for the practitioners of the industry to gain latest knowledge and exchange ideas and experiences with each other.

### 研討會及工作坊

### Seminar and Workshop

#### “棉花供應鏈的當前問題和展望” 研討會

#### Seminar on “Current Issues and Outlook of the Cotton Supply-Chain”

日益嚴重的歐洲債務危機抑制服裝貿易，美國比預期緩慢的復甦促使消費者謹慎消費，影響整體紡織和棉製品的需求。

A slow US economic recovery along with a problematic EU debt crisis have set the stage for the 2012's Cotton as well as Textile and Clothing industry. The Seminar will give the latest update on these topics and also looked at the ecological benefits of cotton farming and the relationship between cotton sustainability and social value.

為了更瞭解棉花市場的趨勢，香港棉紡業同業公會、香港漂染整理業總會、時裝企業持續發展聯盟及美國國際棉花協會攜手舉辦此研討會。

This 2013 Cotton Outlook Seminar was jointly organised by the Hong Kong Cotton Spinners' Association, the Hong Kong Association of Textile Bleachers, Dyers, Printers and Finishers, Sustainable Fashion Business Consortium and the Cotton Council International.



訓練局於2013年還舉辦了以下的研討會及工作坊：

The Authority also organised the following seminars and workshops in 2013:

- 關於環保銷售模式——淘寶網銷售平台的探討
- 希格斯指數
- 如何利用數據優化工廠管理及提升營運效益
- 毛衣創新針織及染整技術
- 毛織生產及品質有效管理方法
- 創新美利奴羊毛編織物及濕氣管理
- 單夾服裝、針織休閒服裝、毛衣等新標準
- 可持續羊毛印染及顏色知識
- 可持續生產 — STeP by Oeko-Tex®
- Environmental Marketing Mode – To Explore Taobao Sales Platform
- Higg Index
- How to Use Data to Optimize Factory Management and Enhance Operation Efficiency?
- Innovation Knitting and Finishing Technology for Sweaters
- Knitwear Production and Effective Quality Control Methods
- Merino Wovens Innovation & Moisture Management
- New Standards of One Fold Garments, Casual Knitwear, Sweaters and Others
- Sustainability Wool Dyeing and Colour Knowledge
- Sustainability Production - STeP by Oeko-Tex®

## 考察團

### “韓國快速時裝策略”考察團

過去十年，韓國服裝製造業不斷發展成長，並成為全球知名的服飾批發市場。

有見及此，訓練局及香港製衣同業協進會於2013年4月合辦此考察團，並得到香港立法會紡織及製衣界功能界別議員鍾國斌全力支持，擔任團長，希望與業界人士一同到韓國實地考察她們成功之道。



## Study Mission

### Study Mission on “Korea - Fast Fashion Strategies”

During the past decade, Korea’s textile industry has made a tremendous stride in regaining its position in the global market.

In order to provide Hong Kong’s textiles and clothing enterprises with an insight into the Korean textile industry and to facilitate an exchange of information and experience, the Authority, The Hong Kong Apparel Society, with the support of Legislative Councillor (Textiles and Garment Functional Constituency), Hon. Felix Chung, organised a study mission to Korea for the clothing industry in April 2013.



### 海外培訓計劃“意大利為染色、印花及整理業發展的新生態可持續發展技術”

創意、技術、可靠性和質量是意大利製造的紡織機械的特徵，並因此取得領導全球的地位。意大利的紡織機械現時可說是走市場最前，提供先進的生態可持續發展的技術，以合理利用資源，同時盡量減少使用能源和原材料。

有見及此，訓練局於2013年10月舉辦了此海外培訓課程，目的是幫助香港紡織及製衣業界人士了解符合他們紡織品的製造系統與新生態可持續發展的技術相結合的質量和效率。

### Overseas Training Programme on “Italy - New Eco-Sustainable Technology Development for Dyeing, Printing and Finishing”

Creativity, technology, reliability and quality are the characteristics which have made Italy a global leader in the manufacturing of textile machinery. Italian textile machineries are currently at the forefront in providing cutting edge eco-sustainable technology that exploits resources rationally while minimising the use of energy and raw materials.

Towards this end, the Authority organised this training programme from 20 Oct to 25 Oct 2013. Through this training programme, we aim to help Hong Kong Textiles and Clothing Industry conform their textile manufacturing systems with new eco-sustainable technologies to combine quality and efficiency while respecting the environment.





# 工業支援項目

## Industry Support Projects

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

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

### 2013年的重點項目包括：

- 可持續發展的認知
- 有效的談判策略和技巧
- 洗衣專業人員所需的紡織材料知識
- 精益生產
- 製鞋工藝
- 前線銷售員所需的產品知識

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

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

### Key projects in 2013 included:

- Awareness of Sustainable Development
- Effective Negotiation Tactics and Skills
- Knowledge of Textile Materials for Laundry Professionals
- Lean Manufacturing
- Practical Shoemaking
- Product Knowledge for Frontline Sales

# 政府資助項目

## Government Funded Projects

### 創新及科技基金資助的項目

#### 建構內衣產品作業基礎碳足跡模型

本項目的目的是建構一個內衣產品的作業基礎碳足跡模型，藉以了解內衣產品生產過程中碳排放量的情況，從而確定出合適的減排良機，以創造低碳競爭優勢。

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

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

#### 顧客為本一次成功內衣開發模型

隨著供應商之間的競爭日漸激烈和客戶不斷變化的要求，企業需要一個精益、迅速和有效益的產品開發過程，尤其是內衣產品，因為內衣產品開發過程往往相對較長，命中率低。

此項目的目的是建立以胸圍產品為主的合理化流程和風險預防清單的門徑管理系統。此系統擁有數據全面的知識庫及多媒體案例庫，以支援胸圍產品開發。

### Projects funded by the Innovation and Technology Fund

#### Activity-based Carbon Footprint Modelling of the Manufacturing Processes of Intimate Apparel Product

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

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

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

#### Customer-Oriented "Right-First-Time" Product Development Model of Intimate Apparel

With keen competition among suppliers and ever-changing requirements from customers, there is an urgent need for a lean, rapid and responsive product development system. This is more so for the intimate apparel products, as the process itself tend to be lengthy and with a low hit-rate.

The main objective of this project is to develop a stage-gate system with rationalised processes of bra product development and checklists for risk precaution. Also, structured knowledge database and multi-media case library are maintained to support the bra product development.

## 可持續發展基金資助的項目

### 牛仔服裝的可持續發展生命週期評估—消費者指南

牛仔服裝是跨越年齡、性別、種族等的消費者最喜愛的產品之一。此類產品已經經過了一個多世紀的發展並具有自己獨特的風格。洗水效果是牛仔服裝設計的重要考慮因素之一，但是這種對於時尚和藝術的追求會為環境帶來了不良的影響。

項目的主要目的是教授廣大市民對牛仔服裝外觀、生產方法、可持續發展等相關知識，並幫助消費者學習如何選擇可持續發展的產品，如何環保使用或廢棄產品等知識。項目更希望可以帶動市民更加接近綠色的生活方式，實現可持續發展。

## Project funded by Sustainable Development Fund

### A Life Cycle Sustainability Assessment on Denim Garments – Guidebook for Consumers

Denim garments are one of the most popular products beyond age, gender and region. These products have unique styles and have been around for more than a century. Washing effect is one of the most important consideration factors for denim garment design. However, such pursuit of fashion and aesthetics would correspondingly bring the undesirable by-product that affects our environment.

The main objective of this project is to educate the general public the knowledge about denim garments with various aesthetic looks, the way they are being produced and how this links to their sustainability performance. What a common customer should pay attention at if he/she wants to get a sustainable denim product, and how to use and dispose them in a sustainable way. It might lead the general public to move a step closer to live a sustainable life or green living.

# 秘書處服務

## Secretariat Services

訓練局對不同的機構提供專業的秘書處服務：

The Authority offers professional secretariat services to different organisations:



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

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



GAFTI

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

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



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

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

# 獨立核數師報告書

## Independent Auditors' Report

### 致製衣業訓練局 (以下簡稱「訓練局」)各委員

(依據工業訓練(製衣業)條例在香港成立)

本核數師(以下簡稱「我們」)已審核列載於第35頁至64頁製衣業訓練局的財務報表。此財務報表包括於2013年12月31日的資產負債表與截至該日止年度的全面收益表、權益變動表和現金流量表、以及主要會計政策概要及其他附註解釋資料。

### 訓練局就財務報表須承擔的責任

工業訓練(製衣業)條例規定訓練局須就各項收支保存正式帳目及記錄,並編製包括訓練局收支及資產及負債的,表達真實且公平意見的財務報表,及維持訓練局認為必要的有關內部監控,以確保財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

我們的責任是根據我們的審核對該等財務報表作出意見。我們按照雙方議定的服務條款,僅向整體委員報告。除此以外,我們的報告書不可用作其他用途。我們概不就本報告書的內容,對任何其他人士負責或承擔法律責任。

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

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

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

We have audited the financial statements of Clothing Industry Training Authority set out on pages 35 to 64, which comprise the statement of financial position as at 31 December 2013, and the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### The Authority's responsibility for the financial statements

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

### Auditors' responsibility

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

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

## 核數師的責任（續）

審核涉及執程序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該機構編製及真實並公平地呈列財務報表相關的內部監控，以設計適當的審核程序，但並非為對機構的內部監控的效能發表意見。審核亦包括評價訓練局所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

## 意見

我們認為，該等財務報表已根據香港財務報告準則真實而公平地反映訓練局於2013年12月31日的業務狀況及截止該日止年度的虧損和現金流量，並已按照工業訓練（製衣業）條例的披露要求妥為編製。

安永會計師事務所  
香港執業會計師

2014年4月22日

## Auditors' responsibility (continued)

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

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

## Opinion

In our opinion, the financial statements give a true and fair view of the state of the Authority's affairs as at 31 December 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 disclosure requirements of the Industrial Training (Clothing Industry) Ordinance.

ERNST & YOUNG  
Certified Public Accountants  
Hong Kong

22 April 2014

\* 報告之中文譯本如與英文有異，概以英文為準。

# 截至2013年12月31日止年度全面收益表

## STATEMENT OF COMPREHENSIVE INCOME

### Year ended 31 December 2013

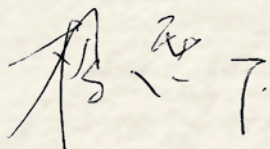
	附註 Notes	2013 港元 HK\$	2012 港元 HK\$
<b>收入</b>	<b>INCOME</b>		
訓練稅總徵收額	Gross training levy	521,242	636,661
減：香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department	(60,035)	(65,055)
		461,207	571,606
銀行利息收入	Bank interest income	6,327	5,884
培訓課程收費	Receipts from training courses	13,448,218	11,595,041
工業項目收入	Industrial project income	4,363,109	3,544,967
政府補助金	Government grants	3	611,883
股息收入	Dividend income	4,709,116	5,652,622
雜項收入	Sundry income	309,966	337,249
		23,615,749	22,319,252
<b>支出</b>	<b>EXPENDITURE</b>		
審核費	Audit fee	145,000	141,000
折舊	Depreciation	5	1,449,258
宣傳費用	Expenses on publicity	382,720	382,591
一般行政開支	General administrative expenses	4,187,100	3,524,692
工業項目開支	Industrial project expenses	3,330,139	3,247,428
培訓課程講師費	Lecture fee on training courses	1,573,147	1,781,033
員工成本	Staff costs	12,111,737	12,892,657
培訓成本	Training costs	508,651	525,009
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment	322	7,232
已註銷之應收帳款	Written-off of accounts receivable	2,377	—
		23,690,451	23,956,916
<b>本年度虧損</b>	<b>DEFICIT FOR THE YEAR</b>	(74,702)	(1,637,664)
其他全面收益/(虧損)	OTHER COMPREHENSIVE INCOME/ (LOSS)		
在隨後期間，其他全面收益 被重新歸類為淨收益	Other comprehensive income to be reclassified to the net income in subsequent periods:		
可供出售股本投資價值變動	Changes in fair value of available-for-sale investments	(3,290,500)	25,406,460
年內其他全面收益/(虧損)， (除稅後)	OTHER COMPREHENSIVE INCOME/ (LOSS) FOR THE YEAR, NET OF TAX	(3,290,500)	25,406,460
本年度總全面收益/(虧損)	TOTAL COMPREHENSIVE INCOME/ (LOSS) FOR THE YEAR	(3,365,202)	23,768,796

# 2013年12月31日財務狀況表

## STATEMENT OF FINANCIAL POSITION

### 31 December 2013

		附註 Notes	2013 港元 HK\$	2012 港元 HK\$
<b>非流動資產</b>	<b>NON-CURRENT ASSETS</b>			
物業、廠房及設備	Property, plant and equipment	5	6,487,608	7,315,824
預付款項	Prepayments	8	435,972	—
可供出售股本投資	Available-for-sale investments	6	116,463,400	119,753,900
非流動資產總額	Total non-current assets		123,386,980	127,069,724
<b>流動資產</b>	<b>CURRENT ASSETS</b>			
應收帳款	Accounts receivable	7	3,487,464	2,731,999
預付款項、按金及其他 應收帳款	Prepayments, deposits and other receivables	8	287,441	665,727
現金及現金等值項目	Cash and cash equivalents	9	9,506,330	9,972,489
流動資產總額	Total current assets		13,281,235	13,370,215
<b>流動負債</b>	<b>CURRENT LIABILITIES</b>			
應付帳款	Accounts payable	10	110,310	290,470
其他應付帳款及應計費用	Other payables and accruals	11	4,322,151	4,548,513
流動負債總額	Total current liabilities		4,432,461	4,838,983
<b>流動資產淨額</b>	<b>NET CURRENT ASSETS</b>		8,848,774	8,531,232
<b>資產淨額</b>	<b>Net assets</b>		132,235,754	135,600,956
<b>儲備</b>	<b>RESERVES</b>			
普通儲備	General reserve	12	41,090,650	41,165,352
可供出售股本投資重估儲備	Available-for-sale investment revaluation reserve		91,145,104	94,435,604
儲備總額	Total reserves		132,235,754	135,600,956



主席 Chairman



## 截至2013年12月31日止年度權益變動表

### STATEMENT OF CHANGES IN EQUITY

#### Year ended 31 December 2013

		可供出售股本 投資重估儲備 Available-for-sale Investment revaluation reserve	普通儲備 General reserve	合計儲備 Total reserves
		港元 HK\$	港元 HK\$	港元 HK\$
於2012年1月1日	At 1 January 2012	69,029,144	42,803,016	111,832,160
年內虧損	Deficit for the year	—	(1,637,664)	(1,637,664)
年內其他全面收益	Other comprehensive income for the year:			
可供出售股本投資 價值變動	Changes in fair value of available-for-sale investments	25,406,460	—	25,406,460
年內總全面收益 / (虧損)	Total comprehensive income / (loss) for the year	25,406,460	(1,637,664)	23,768,796
於2012年12月31日及 2013年1月1日	At 31 December 2012 and 1 January 2013	94,435,604	41,165,352	135,600,956
年內虧損	Deficit for the year	—	(74,702)	(74,702)
年內其他全面虧損：	Other comprehensive loss for the year:			
可供出售股本投資 價值變動	Changes in fair value of available-for-sale investments	(3,290,500)	—	(3,290,500)
年內總全面虧損	Total comprehensive loss for the year	(3,290,500)	(74,702)	(3,365,202)
於2013年12月31日	At 31 December 2013	91,145,104	41,090,650	132,235,754

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

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

# 截至2013年12月31日止年度現金流量表

## STATEMENT OF CASH FLOW

### Year ended 31 December 2013

		附註 Notes	2013 港元 HK\$	2012 港元 HK\$
<b>經營業務所得現金流量</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
本年度虧損	Deficit for the year		(74,702)	(1,637,664)
調整：	Adjustments for:			
銀行利息收入	Bank interest income		(6,327)	(5,884)
可供出售股本投資的股息收入	Dividend income from available-for-sale investments		(4,709,116)	(5,652,622)
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		322	7,232
已註銷之應收帳款	Written-off of accounts receivable		2,377	—
折舊	Depreciation	5	1,449,258	1,455,274
			(3,338,188)	(5,833,664)
應收帳款增加	Increase in accounts receivable		(757,842)	(437,772)
預付款項、按金及其他應收帳款（增加）/減少	(Increase) / decrease in prepayments, deposits and other receivables		(57,686)	413,949
應付帳款（減少）/增加	(Decrease) / increase in accounts payable		(180,160)	167,625
其他應付帳款及應計費用（減少）/增加	(Decrease) / increase in other payables and accruals		(226,362)	704,543
經營業務用於現金流量淨額	Net cash flows used in operating activities		(4,560,238)	(4,985,319)
<b>投資業務所得現金流量</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
購入物業、廠房及設備項目	Purchases of items of property, plant and equipment	5	(621,364)	(258,563)
已收利息	Interest received		6,327	5,884
已收可供出售股本投資的股息	Dividends received from available-for-sale investments	13	4,709,116	4,232,182
購入時原到期日多於三個月之定期存款增加	Increase in time deposits with original maturity more than three months when acquired		(2,655,200)	—
投資業務所得現金流量淨額	Net cash flows from investing activities		1,438,879	3,979,503
<b>現金及現金等值項目減少淨額</b>	<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>		(3,121,359)	(1,005,816)
年初現金及現金等值項目	Cash and cash equivalents at beginning of year		9,972,489	10,978,305
<b>年終現金及現金等值項目</b>	<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		6,851,130	9,972,489
<b>現金及現金等值項目結餘分析</b>	<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>			
現金及銀行結餘	Cash and bank balances	9	6,851,130	8,263,066
無抵押定期存款	Non-pledged time deposits	9	2,655,200	1,709,423
現金及現金等值項目如上所述載於財務狀況表	Cash and cash equivalent at stated in the statement of financial position		9,506,330	9,972,489
購入時原到期日多於三個月之無抵押定期存款	Non-pledged time deposits with original maturity of more than three months when acquired		(2,655,200)	—
現金及現金等值項目如上所述載於現金流量表	Cash and cash equivalents as stated in statement of cash flows		6,851,130	9,972,489

# 2013年12月31日財務報表附註

## NOTES TO FINANCIAL STATEMENTS 31 December 2013

### 1. 公司資料

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

#### 2.1 編製基準

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

#### 2.2 會計政策變動及披露

訓練局已於本年度財務報表首次採用以下新增及經修訂的香港財務報告準則：

香港財務報告準則第13號 公平值計量

香港會計準則第1號（修訂本）  
香港會計準則第1號「財務報表的呈列  
—其他全面收益項目的呈列」的修訂

香港會計準則第36號（修訂）  
香港會計準則第36號 資產減值—非金融  
資產之可收回金額披露之修訂（提早採納）

2009年至2011年週期之年度改進  
對於2012年6月頒佈之多項香港財務報告  
準則之修訂

### 1. CORPORATE INFORMATION

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

#### 2.1 BASIS OF PREPARATION

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

#### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

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

HKFRS 13 *Fair Value Measurement*

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

HKAS 36 Amendments  
Amendments to HKAS 36 *Impairment of Assets – Recoverable Amount Disclosures for Non-Financial Assets* (early adopted)

*Annual Improvements 2009-2011 Cycle*  
Amendments to a number of HKFRSs issued in June 2012

## 財務報表附註

### NOTES TO FINANCIAL STATEMENTS

#### 2.2 會計政策變動及披露 (續)

- (a) 香港財務報告準則第13號提供了公平值之精確定義及公平值計量之單一來源，以及在香港財務報告準則範圍內使用之披露規定。該準則並無改變訓練局須使用公平值之情況，但為在其他香港財務報告準則已規定或允許使用公平值之情況下應如何應用公平值提供了指引。香港財務報告準則第13號已如期應用，而採納該準則對訓練局之公平值計量並無重大影響。基於香港財務報告準則第13號之指引，計量公平值之政策已作出修訂。香港財務報告準則第13號金融工具公平值計量之額外披露要求載於財務報表附註十七內。
- (b) 香港會計準則第1號(修訂)改變在其他全面收益呈列之項目分組。在未來某個時間可重新分類至淨收益(或於損益重新使用)之項目(例如可供出售金融資產之淨虧損或收益)乃與不得重新分類之項目(例如重估土地及樓宇)分開呈列。該等修訂僅影響呈列，並無對訓練局之財務狀況或表現構成影響。全面收益表已重新反映此變更。

除上述之外，採納該等經修訂之香港財務報告準則對本財務報表並無財務影響及對會計政策並無重大改變於應用此財務報表。

#### 2.3 已頒佈但尚未生效之香港財務報告準則的影響

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

香港財務報告準則第9號  
金融工具<sup>3</sup>

香港財務報告準則第9號、7號及  
香港會計準則第39號(修訂)  
對沖會計處理及香港財務報告準則第9號、  
7號及香港會計準則第39號之修定<sup>3</sup>

#### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

- (a) HKFRS 13 provides a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across HKFRSs. The standard does not change the circumstances in which the Authority is required to use fair value, but rather provides guidance on how fair value should be applied where its use is already required or permitted under other HKFRSs. HKFRS 13 is applied prospectively and the adoption has had no material impact on the Authority's fair value measurement. As a result of the guidance in HKFRS 13, the policies for measuring fair value have been amended. Additional disclosures required by HKFRS 13 for the fair value measurements of financial instruments are included in note 17 to the financial statements.
- (b) The HKAS 1 Amendments change the grouping of items presented in other comprehensive income. Items that could be reclassified (or recycled) to net income at a future point in time (for example, net loss or gain on available-for-sale financial assets) are presented separately from items which will never be reclassified (for example, the revaluation of land and buildings). The amendments have affected presentation only and have had no impact on the financial position or performance of the Authority. The statement of comprehensive income has been restated to reflect the changes.

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

#### 2.3 ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS

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

HKFRS 9  
*Financial Instruments*<sup>3</sup>

HKFRS 9, HKFRS 7 and HKAS 39 Amendments  
*Hedge Accounting and amendments to HKFRS 9, HKFRS 7 and HKAS 39*<sup>3</sup>

### 2.3 已頒佈但尚未生效之香港財務報告準則的影響（續）

香港財務報告準則第10號、12號及香港會計準則第27號（2011年）（修訂）  
香港財務報告準則第10號、香港財務報告準則第12號及香港會計準則第27號（2011年）－投資實體之修訂<sup>1</sup>

香港會計準則第19號（修訂）  
香港會計準則第19號 僱員福利－界定福利計劃：僱員供款之修訂<sup>2</sup>

香港會計準則第32號（修訂本）  
香港會計準則第32號「金融工具：呈列－抵銷金融資產及金融負債」的修訂<sup>1</sup>

香港會計準則第39號（修訂）  
香港會計準則第39號 金融工具：確認及計量－衍生工具之更替及對沖會計處理之延續之修訂<sup>1</sup>

香港（國際財務報告詮釋委員會）  
－詮釋第21號  
徵稅<sup>1</sup>

2010年至2012年週期之年度改進  
對於2014年1月頒佈之多項香港財務報告準則之修訂<sup>2</sup>

2011年至2013年週期之年度改進  
對於2014年1月頒佈之多項香港財務報告準則之修訂<sup>2</sup>

<sup>1</sup> 由2014年1月1日或之後開始的年度期間生效

<sup>2</sup> 由2014年7月1日或之後開始的年度期間生效

<sup>3</sup> 尚未釐定強制生效日期，但可予採納

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

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

HKFRS 10, HKFRS 12 and HKAS 27 (2011)  
Amendments to HKFRS 10, HKFRS 12 and HKAS 27 (2011) – *Investment Entities*<sup>1</sup>

HKAS 19 Amendments  
Amendments to HKAS 19 *Employee Benefits* – *Defined Benefit Plans: Employee Contributions*<sup>2</sup>

HKAS 32 Amendments  
Amendments to HKAS 32 *Financial Instruments: Presentation – Offsetting Financial Assets and Financial Liabilities*<sup>1</sup>

HKAS 39 Amendments  
Amendments to HKAS 39 *Financial Instruments: Recognition and Measurement – Novation of Derivatives and Continuation of Hedge Accounting*<sup>1</sup>

HK(IFRIC)-Int 21  
*Levies*<sup>1</sup>

Annual Improvements 2010-2012 Cycle  
Amendments to a number of HKFRSs issued in January 2014<sup>2</sup>

Annual Improvements 2011-2013 Cycle  
Amendments to a number of HKFRSs issued in January 2014<sup>2</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2014

<sup>2</sup> Effective for annual periods beginning on or after 1 July 2014

<sup>3</sup> No mandatory effective date yet determined but is available for adoption

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

## 財務報表附註

### NOTES TO FINANCIAL STATEMENTS

#### 2.4 主要會計政策概要

##### 公平值計量

訓練局於各報告期末按公平值計量其股本證券投資。公平值為市場參與者於計量日期在有序交易中出售資產將會收取或轉讓負債將會支付之價格。公平值計量乃根據假設出售資產或轉讓負債之交易在資產或負債之主要市場或（在無主要市場之情況下）在資產或負債之最具優勢市場進行而作出。主要或最具優勢市場必須為訓練局可進入之市場。資產或負債之公平值乃按假設市場參與者於資產或負債定價時會以最佳經濟利益行事計量。

非金融資產之公平值計量會計及市場參與者透過以最大限度利用資產以達致最佳用途或將資產出售予將以最大限度利用資產以達致最佳用途之另一名市場參與者而產生經濟效益之能力。

訓練局使用在情況下屬適當且具備充足數據可供計量公平值之估值技術，以盡量增加使用相關可觀察輸入值及盡量減少使用不可觀察輸入值。

所有其公平值會被計量或於財務報表披露之資產及負債乃按整體對公平值計量屬重要之最低級輸入值在下述公平值等級內分類：

- 第一級 按相同資產或負債於活躍市場之報價（未經調整）
- 第二級 按對公平值計量屬重要之最低級輸入值為可直接或間接觀察之估值技術
- 第三級 按對公平值計量屬重要之最低級輸入值為不可觀察之估值技術

就經常於財務報表確認之資產及負債而言，訓練局透過於各報告期末重新評估分類（按整體對公平值計量屬重要之最低級輸入值）釐定等級內各級之間有否出現轉換。

#### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Fair value measurement

The Authority measures its listed equity investments at fair value at the end of each reporting period. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Authority. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Authority uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 – based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 – based on valuation techniques for which the lowest level input that is significant to the fair value measurement is observable, either directly or indirectly
- Level 3 – based on valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Authority determines whether transfers have occurred between levels in the hierarchy by reassessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

## 2.4 主要會計政策概要 (續)

### 非金融資產減值

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

如資產之賬面值超逾其可收回金額時，減值虧損方予確認。於評估使用價值時，估計日後現金流量按反映現時市場評估之貨幣時間價值及資產特定風險之稅前折現率折現至現值。減值虧損會從產生期間的淨收益內與減值資產功能一致之支出項目中扣除。

每個結算日會評估是否有跡象顯示之前已確認的減值虧損不再存在或已減少。倘出現有關跡象，則需估計可收回金額。除非用以釐定資產的可收回金額的假設出現變動，否則之前確認的金融資產(商譽除外)減值虧損不予撥回，惟撥回金額不得超出過往年度並無就該項資產確認減值虧損釐定的賬面值(經扣除任何折舊/攤銷)。撥回的減值虧損計入當年淨收益內。(只要重估資產在財務報表內)，除非資產按照重估金額，撥回的減值虧損可依照有關的會計制度入帳。

### 關連人士

在下列情況下，有關人士將視為與訓練局有關連：

- (a) 個人及與其關係密切的家庭成員，且該有關人士
  - (i) 控制或共同控制訓練局；
  - (ii) 可對訓練局施加重大影響力；
  - (iii) 為訓練局或其母公司的關鍵管理人員；

或

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Impairment of non-financial assets

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

An impairment loss is recognised only if the carrying amount of an asset exceeds its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. An impairment loss is charged to net income in the period in which it arises in those expense categories consistent with the function of the impaired asset.

An assessment is made at the end of each reporting period as to whether there is an indication that previously recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the recoverable amount is estimated. A previously recognised impairment loss of an asset other than goodwill is reversed only if there has been a change in the estimates used to determine the recoverable amount of that asset, but not to an amount higher than the carrying amount that would have been determined (net of any depreciation / amortisation) had no impairment loss been recognised for the asset in prior years. A reversal of such an impairment loss is credited to the net income in the period in which it arises. (only if there are revalued assets in the financial statements), unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is accounted for in accordance with the relevant accounting policy for that revalued asset.

### Related parties

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

- (a) the party is a person or a close member of that person's family and that person
  - (i) has control or joint control over the Authority;
  - (ii) has significant influence over the Authority; or
  - (iii) is a member of the key management personnel of the Authority or of a parent of the Authority;

Or

## 財務報表附註 NOTES TO FINANCIAL STATEMENTS

### 2.4 主要會計政策概要 (續)

#### 關連人士 (續)

(b) 有關人士符合下列情況之一之實體：

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

#### 物業、廠房及設備與折舊

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

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

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

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

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Related parties (continued)

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

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

#### Property, plant and equipment and depreciation

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

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

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

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



## 2.4 主要會計政策概要 (續)

### 物業、廠房及設備與折舊 (續)

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

餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

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

### 租賃

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

經營租約下的預付租金最初按成本列帳，其後按租期以直線法確認。

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

### 投資及其他金融資產

#### *初步確認及計量*

金融資產於初始確認時獲分類為以公平價值計量且其變動計入收益表的金融資產，貸款及應收款項，可供出售金融資產或被指定為有效對沖工具的衍生工具（如適當）。當初步確認金融資產時，以公平值計量加收購金融資產應佔之交易成本計算，惟以公平值計量且變動計入損益的金融資產除外。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Property, plant and equipment and depreciation (continued)

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

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

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

### Leases

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

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

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

### Investments and other financial assets

#### *Initial recognition and measurement*

Financial assets are classified, at initial recognition, as financial assets at fair value through the income statement, loans and receivables, and available-for-sale financial investments, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. When financial assets are recognised initially, they are measured at fair value plus transaction costs that are attributable to the acquisition of the financial assets, except in the case of financial assets record at fair value through profit or loss.

## 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

## 2.4 主要會計政策概要 (續)

**投資及其他金融資產 (續)**

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

**隨後計量**

金融資產的隨後計量取決於其如下分類：

**貸款及應收帳款**

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

**可供出售金融投資**

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

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Investments and other financial assets (continued)**

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

**Subsequent measurement**

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

**Loans and receivables**

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

**Available-for-sale financial investments**

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

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

## 2.4 主要會計政策概要 (續)

### 取消確認金融資產

在下列情況，終止確認(即由訓練局的財務狀況表中剔除)金融資產(或金融資產一部分或一組同類金融資產之一部分)：

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

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

### 金融資產減值

訓練局會於各報告期末評估是否有任何客觀跡象顯示某項金融資產或一組金融資產出現減值。倘初始確認該資產後出現之一項或多項事件對一項金融資產或一組金融資產之估計日後現金流量構成影響而該等影響能可靠估計，即為出現減值。客觀跡象包括一名或一群債務人出現重大財政困難，違約或拖欠利息或本金支付，有面臨破產之可能或進行其他財務重組的以及有公開資料表明其預計未來現金流量確已減少且可靠計量，如債務人支付能力或所處經濟環境逐步惡化。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Authority's statement of financial position) when:

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

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

### Impairment of financial assets

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

## 財務報表附註

# NOTES TO FINANCIAL STATEMENTS

### 2.4 主要會計政策概要 (續)

#### 金融資產減值 (續)

##### *以攤銷成本計值的金融資產*

就按已攤銷成本列賬之金融資產而言，訓練局首先評估屬單一重大之金融資產是否個別出現減值，或共同評估非屬單一重大之金融資產是否出現減值。倘訓練局認定按個別基準經評估之金融資產（無論具重要性與否）並無客觀證據顯示存在減值，則該項資產會歸入一組具有相似信貸風險特性之金融資產內，並共同評估該組金融資產是否存在減值。經個別評估減值且其減值虧損已予確認或繼續確認入賬之資產不會納入集體減值評估之內。

所識別之任何減值虧損數額乃按資產之賬面值與估計日後現金流量（不包括未來出現之信貸虧損）現值之差額計量。估計未來現金流量之現值以金融資產之原始實際利率（即首次確認時計算之實際利率）貼現。

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

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

##### *可供出售金融投資*

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

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Impairment of financial assets (continued)

##### *Financial assets carried at amortised cost*

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

The amount of any impairment loss identified is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate (i.e., the effective interest rate computed at initial recognition).

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

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

##### *Available-for-sale financial investments*

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

## 2.4 主要會計政策概要 (續)

### 金融資產減值 (續)

#### 可供出售金融投資 (續)

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

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

### 金融負債

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

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

### 金融工具的抵銷

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Impairment of financial assets (continued)

#### Available-for-sale financial investments (continued)

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

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

### Financial liabilities

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

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

### Offsetting of financial instruments

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

## 財務報表附註

### NOTES TO FINANCIAL STATEMENTS

#### 2.4 主要會計政策概要 (續)

##### 現金及現金等值項目

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

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

##### 政府補助金

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

##### 收入確認

收入乃於經濟利益有可能流入訓練局及能可靠計量時，依據以下基準確認：

- (a) 訓練徵款收入，按海關每月提供的香港出口成衣（包括鞋類）製品的離岸價值固定百分比計算；
- (b) 股息收入，於收取付款的權利獲確立後予以確認；
- (c) 利息收入，以應計方式按金融工具的估計年期用實際利率將預計未來現金收入折扣計算金融資產的帳面淨值；
- (d) 培訓課程及工業項目收入，按時間比例於其相關課程及項目期間予以確認。及
- (e) 政府補助金，與擬補助的成本相配。

#### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### Cash and cash equivalents

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

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

##### Government grants

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

##### Revenue recognition

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

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

## 2.4 主要會計政策概要 (續)

### 僱員福利

#### 有薪假期結轉

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

#### 退休金計劃供款

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

## 3. 政府補助金

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

## 4. 所得稅

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Employee benefits

#### *Paid leave carried forward*

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

#### *Pension scheme contributions*

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

## 3. GOVERNMENT GRANTS

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

## 4. INCOME TAX

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

## 財務報表附註

## NOTES TO FINANCIAL STATEMENTS

## 5. 物業、廠房及設備

## 5. PROPERTY, PLANT AND EQUIPMENT

		樓宇 Buildings	租賃資產 Leasehold improvements	廠房及 機器 Plant and machinery	固定裝置、 裝修及設備 Fixture, fitting and equipment	合計 Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
2013年12月31日	<b>31 December 2013</b>					
於2013年1月1日：	At 1 January 2013					
成本	Cost	19,413,409	8,120,574	221,169	5,311,342	33,066,494
累積折舊	Accumulated depreciation	(19,413,409)	(2,697,495)	(129,310)	(3,510,456)	(25,750,670)
帳面淨值	Net carrying amount	—	5,423,079	91,859	1,800,886	7,315,824
於2013年1月1日， 扣除累積折舊	At 1 January 2013, net of accumulated depreciation	—	5,423,079	91,859	1,800,886	7,315,824
添置	Additions	—	162,500	33,100	425,764	621,364
出售	Disposals	—	—	—	(322)	(322)
年內折舊撥備	Depreciation provided during the year	—	(828,307)	(22,890)	(598,061)	(1,449,258)
於2013年12月31日， 扣除累積折舊	At 31 December 2013, net of accumulated depreciation	—	4,757,272	102,069	1,628,267	6,487,608
於2013年12月31日：	At 31 December 2013:					
成本	Cost	19,413,409	8,283,074	254,269	5,736,208	33,686,960
累積折舊	Accumulated depreciation	(19,413,409)	(3,525,802)	(152,200)	(4,107,941)	(27,199,352)
帳面淨值	Net carrying amount	—	4,757,272	102,069	1,628,267	6,487,608



## 5. 物業、廠房及設備 (續)

 5. PROPERTY, PLANT AND EQUIPMENT  
 (continued)

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

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

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

## 財務報表附註 NOTES TO FINANCIAL STATEMENTS

### 6. 可供出售投資

	2013 港元 HK\$	2012 港元 HK\$
香港上市股本投資，按公平值計： Listed equity investments, at fair value: Hong Kong	116,463,400	119,753,900

年內，訓練局直接於其他全面收益中確認的可供出售股本投資毛損總額為3,290,500港元（2012年：毛利總額為25,406,460港元）。

上述投資包括被指定為可供出售金融資產及無固定到期日或票息的股本證券投資。

上市股本投資的公平值乃按市場報價計算。

訓練局呈列的股本證券投資的市場價值，在此財務報表審批當日，總計為117,912,400港元。

### 6. AVAILABLE-FOR-SALE INVESTMENTS

During the year, the gross loss of the Authority's available-for-sale investments recognised in other comprehensive income amounted to HK\$3,290,500 (2012: gain of HK\$25,406,460).

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

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

The market values of the Authority's listed equity investments as at the date of approval of these financial statements were approximately HK\$117,912,400 in aggregate.

### 7. 應收帳款

	2013 港元 HK\$	2012 港元 HK\$
應收帳款 Accounts receivables	3,487,464	2,731,999

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

### 7. ACCOUNTS RECEIVABLE

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

**7. 應收帳款 (續)**

被認為並無出現減值的應收帳款的帳齡分析如下：

		2013 港元 HK\$	2012 港元 HK\$
並無逾期或減值及逾期少於1個月	Neither past due nor impaired and less than 1 month past due	2,040,542	2,012,332
逾期1至3個月	1 to 3 months past due	183,750	505,677
逾期3個月以上	Over 3 months past due	1,263,172	213,990
		3,487,464	2,731,999

並無逾期或減值的應收款項乃關於多名不同的客戶，該等客戶近期並無欠款記錄。

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

**7. ACCOUNTS RECEIVABLE (continued)**

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

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

Receivables that were past due but not impaired related to a number of independent customers that have a good track record with the Authority. Based on past experience, the members of the Authority are of the opinion that no provision for impairment is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable.

**8. 預付款項，按金及其他應收帳款**

		2013 港元 HK\$	2012 港元 HK\$
預付款項	Prepayments	569,373	295,838
按金及其他應收帳款	Deposits and other receivables	154,040	369,889
		723,413	665,727
減：流動部分	Less: Current portion	(287,441)	—
非流動部分	Non-current portion	435,972	665,727

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

**8. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES**

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

## 財務報表附註

### NOTES TO FINANCIAL STATEMENTS

#### 9. 現金及現金等值項目

		2013 港元 HK\$	2012 港元 HK\$
現金及銀行結餘	Cash and bank balances	6,851,130	8,263,066
定期存款	Time deposits	2,655,200	1,709,423
現金及現金等值項目	Cash and cash equivalents	9,506,330	9,972,489

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

#### 10. 應付帳款

應付帳款為不計息，且一般須於30日內清付。

#### 11. 其他應付帳款及應計費用

其他應付帳款為不計息，並通常在三個月內清付。

#### 12. 普通儲備

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

#### 9. CASH AND CASH EQUIVALENTS

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

#### 10. ACCOUNTS PAYABLE

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

#### 11. OTHER PAYABLES AND ACCRUALS

		2013 港元 HK\$	2012 港元 HK\$
遞延收入	Deferred income	1,874,097	2,169,759
其他應付帳款	Other payables	807,404	643,735
應計費用	Accruals	1,640,650	1,735,019
		4,322,151	4,548,513

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

#### 12. GENERAL RESERVE

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

## 13. 現金流量表附注

## 主要非現金交易

在上一年度，訓練局已收其一可供出售股本投資之股息，該股息以香港上市股本投資之普通股形式授予訓練局，按公平值計，相等於1,420,440港元。

## 14. 承擔

訓練局於報告期末之資本承擔如下：

		2013 港元 HK\$	2012 港元 HK\$
已訂約但尚未撥備： 物業、廠房及設備	Contracted, but not provided for: Property, plant and equipment	—	305,231

## 15. 關連人士交易

訓練局主要管理人員之報酬：

		2013 港元 HK\$	2012 港元 HK\$
短期僱員福利	Short term employee benefits	1,764,000	1,729,000
受僱後福利	Post-employment benefits	—	728,750
支付予主要管理人員之報酬總額	Total compensation paid to key management personnel	1,764,000	2,457,750

## 16. 金融工具類別

於報告期間完結時，每一類別金融工具的帳面值如下：

2013 金融資產	2013 Financial assets	貸款及 應收帳款 Loans and receivables	可供出售 金融資產 Available- for-sale financial assets	合計 Total 港元 HK\$
可供出售投資	Available-for-sale investments	—	116,463,400	116,463,400
應收帳款	Accounts receivable	3,487,464	—	3,487,464
金融資產包括預付款項、按金及其他 應收帳款（附註8）	Financial assets included in prepayments, deposits and other receivables (note 8)	154,040	—	154,040
現金及現金等值項目	Cash and cash equivalents	9,506,330	—	9,506,330
		13,147,834	116,463,400	129,611,234

## 13. NOTE TO THE STATEMENT OF CASH FLOWS

## Major non-cash transaction

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

## 14. COMMITMENTS

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

## 15. RELATED PARTY TRANSACTIONS

Compensation of key management personnel of the Authority:

## 16. FINANCIAL INSTRUMENTS BY CATEGORY

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

## 財務報表附註

### NOTES TO FINANCIAL STATEMENTS

#### 16. 金融工具類別 (續)

於報告期間完結時，每一類別金融工具的帳面值如下：(續)

#### 金融負債

#### Financial liabilities

應付帳款	Accounts payable	110,310
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals	2,238,367
		2,348,677

#### 16. FINANCIAL INSTRUMENTS BY CATEGORY (continued)

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

#### 金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$

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

## 17. 金融資產及負債的公平價值等級架構

訓練局提供以下等級架構為金融工具的公平價值計量：

### 金融資產按公平價值計量

於2013年12月31日 As at 31 December 2013

		第一層 Level 1 HK\$	第二層 Level 2 HK\$	第三層 Level 3 HK\$	合計 Total HK\$
可供出售投資 — 上市股權工具 (香港)	Available-for-sale investments Listed equity investment (Hong Kong)	116,463,400	—	—	116,436,400

## 17. FAIR VALUE HIERARCHY OF FINANCIAL ASSETS AND LIABILITIES

The following table provides the fair value measurement hierarchy of the Authority's financial instruments:

### Financial assets measured at fair value

#### 公平值計量分類為

#### Fair value measurements categorised into

於2012年12月31日 As at 31 December 2012

		第一層 Level 1 HK\$	第二層 Level 2 HK\$	第三層 Level 3 HK\$	合計 Total HK\$
可供出售投資 — 上市股權工具 (香港)	Available-for-sale investments Listed equity investment (Hong Kong)	119,753,900	—	—	119,753,900

#### 公平值計量分類為

#### Fair value measurements categorised into

於年度內第一層及第二層之間並無任何轉讓，以及沒有轉入或轉出第三層。

They have been no transfers between Level 1, Level 2 and no transfers into or out of Level 3 during the year.

在香港之上市股本投資的公平值是按活躍市場報價釐訂。

The fair values of listed equity investments in Hong Kong are derived from quoted prices in active markets.

訓練局評估現金及短期存款、應收賬款、應付賬款、銀行透支和其他流動負責的公平價值與其賬面值相若，主要是由於此等工具於短期內屆滿所致。

The Authority has assessed that the fair values of cash and short-term deposits, accounts receivables, accounts payables, bank overdrafts and other current liabilities approximate to their carrying amounts largely due to the short-term maturities of these instruments.

## 財務報表附註

### NOTES TO FINANCIAL STATEMENTS

#### 18. 財務風險管理的目的及政策

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

年內，按訓練局的政策並無任何金融工具的交易。

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

##### 市場風險

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

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

	2013年 12月31日 31 December 2013	高/低 2013 High/low 2013	2012年 12月31日 31 December 2012	高/低 2012 High/low 2012
香港 — 恆生指數 Hong Kong – Hang Seng Index	23,306	24,039 / 19,814	22,657	18,056 / 22,660

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

#### 18. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

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

##### Market risk

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

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

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



## 18. 財務風險管理的目的及政策 (續)

18. FINANCIAL RISK MANAGEMENT  
OBJECTIVES AND POLICIES (continued)

		增加/ (減少) 帳面值 Increase/ (decrease) in carrying amount %	增加/ (減少) 股本 Increase/ (decrease) in equity 港元 HK\$
<b>2013</b>	<b>2013</b>		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,164,634
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(1,164,634)
<b>2012</b>	<b>2012</b>		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,197,539
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(1,197,539)

**信貸風險**

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

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

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

**流動資金風險**

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

**Credit risk**

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

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

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

**Liquidity risk**

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

## 財務報表附註 NOTES TO FINANCIAL STATEMENTS

### 18. 財務風險管理的目的及政策 (續)

#### 流動資金風險 (續)

於報告期間完結時，訓練局金融負債到期情況，根據合約未貼現付款，情況如下：

		於要求時或少於1年 On demand or less than one year	
		2013 港元 HK\$	2012 港元 HK\$
應付帳款	Accounts payable	110,310	290,470
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals	2,238,367	2,175,573
		<b>2,348,677</b>	<b>2,466,043</b>

#### 資本管理

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

訓練局管理其資本架構，根據經濟環境之變更及有關資產之風險特質作出調整。要維持或調整資本架構，訓練局需依據工業訓練（製衣業）條例作調整及管理其資金及財產。訓練局並不受任何外來之資本要求影響。截至2013年12月31日及2012年12月31日止年度，目標、政策或程序並無變更。

### 19. 財務報表的審批

訓練局各委員已於2014年4月22日審批本財務報表及認可刊發。

### 18. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

#### Liquidity risk (continued)

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

		於要求時或少於1年 On demand or less than one year	
		2013 港元 HK\$	2012 港元 HK\$
應付帳款	Accounts payable	110,310	290,470
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals	2,238,367	2,175,573
		<b>2,348,677</b>	<b>2,466,043</b>

#### Capital management

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

The Authority manages its capital structure and makes adjustments to it, in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Authority may adjust and manage all the funds and property of the Authority in accordance with the Industrial Training (Clothing Industry) Ordinance. The Authority is not subject to any externally imposed capital requirements. No changes were made in the objectives, policies or processes during the years ended 31 December 2013 and 31 December 2012.

### 19. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 22 April 2014.





製衣業訓練局  
CLOTHING INDUSTRY TRAINING AUTHORITY

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