

A large circular graphic with a rainbow gradient background. The text 'SKILLS BUILDING' is written in large, bold, white capital letters. Below it, the word 'for' is in a smaller, lowercase white font, and 'NEW TALENT' is in white capital letters, matching the size of 'SKILLS BUILDING'.

SKILLS BUILDING

for
NEW TALENT

職業訓練局年報

VOCATIONAL TRAINING COUNCIL
ANNUAL REPORT 2019/2020

SKILLS BUILDING

for
NEW TALENT

技 能 成 就 專 才

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**OUR
VISION AND
MISSION**

願景及使命

CORPORATE INFORMATION

機構簡介

Vocational Training Council

The Vocational Training Council (VTC), established in 1982, stands at the forefront of vocational and professional education and training (VPET) in Hong Kong. As a statutory body, we exist within the city's education system to ensure the skills of the Hong Kong workforce remain relevant and future-ready. Our mandate to provide VPET is vital to meeting industry needs, and fulfilling the aspirations of about 200,000 young people and in-service workers who attend programmes every year across our 13 member institutions.

Members of the VTC Group

Technological and Higher Education Institute of Hong Kong (THEi)
 Institute of Professional Education And Knowledge (PEAK)
 School for Higher and Professional Education (SHAPE)
 Hong Kong Institute of Vocational Education (IVE)
 Hong Kong Design Institute (HKDI)
 Hotel and Tourism Institute (HTI)
 Chinese Culinary Institute (CCI)
 International Culinary Institute (ICI)
 Maritime Services Training Institute (MSTI)
 Youth College
 Pro-Act by VTC
 Integrated Vocational Development Centre (IVDC)
 Shine Skills Centre



職業訓練局

職業訓練局 (VTC) 於 1982 年成立，在職業專才教育發展道路上一路走在前沿。VTC 作為香港法定機構，在本港教育體系中肩負重任，致力培育與時並進的人才。我們秉承一貫宗旨，提供切合行業發展需要的職業專才教育，透過轄下 13 個機構成員，每年為約 20 萬名年輕人及在職人士開啟機會之門。

VTC 機構成員

香港高等教育科技學院 (THEi)
 高峰進修學院 (PEAK)
 才晉高等教育學院 (SHAPE)
 香港專業教育學院 (IVE)
 香港知專設計學院 (HKDI)
 酒店及旅遊學院 (HTI)
 中華廚藝學院 (CCI)
 國際廚藝學院 (ICI)
 海事訓練學院 (MSTI)
 青年學院
 卓越培訓發展中心
 匯縱專業發展中心 (IVDC)
 展亮技能發展中心



Vision

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

願景

成為亞太區卓越的職業專才教育機構

Mission

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

使命

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

Core Values

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

價值信念

- 公正誠信
- 服務至上
- 追求卓越
- 企業精神
- 伙伴合作

CORPORATE GOVERNANCE

機構管治

The VTC is committed to a high standard of corporate governance and has always recognised good governance as being crucial to its effective operation. Our corporate structure is well-defined and authority is delegated within clearly defined parameters, ensuring efficiency in achieving our mission.

The VTC's governance and management operate at three levels:

- (a) The Council, together with its committees and boards, is the highest authority and responsible for corporate policy, strategies and management at a macro level;
- (b) The Executive Director, supported by the Caucus and various committees, is responsible for the execution of the Council's policy and day-to-day management of the VTC;

- (c) The Vocational Education and Training (VET) Academic Board and Higher Education Advisory Committee (HEAC), together with various committees and boards under their purview, provide advice on academic matters and oversee their management.

The Council is composed of 22 members, including senior Government officials and non-governmental representatives from the industrial, commercial, service, labour and educational sectors. The appointment of all members is determined by the Chief Executive of the HKSAR with the exception of the Executive Director, who sits on the Council as an ex-officio member.

VTC 致力維持高水平的機構管治，以達至有效運作。VTC 的管理架構分明，各級人員在其權責範圍內各司其職。

VTC 的管理和委員會架構分三層運作：

- (a) 理事會及轄下各委員會是機構的最高決策層，負責在宏觀管理層面制訂機構政策、策略及管理模式；
- (b) 執行幹事在高層議會和多個委員會輔助下，負責推行機構政策及日常管理；
- (c) 專業教育培訓學務委員會、高等教育顧問委員會和各屬會，負責學務諮詢與管理。

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



The Council is assisted by 25 Training Boards whose membership consists of stakeholders in nearly all major economic sectors in Hong Kong. The Training Boards are established to advise the VTC on manpower demand of the industries they represent, and to recommend initiatives to meet the assessed manpower demand. They also play an important advisory role in setting out directions, strategic development and quality assurance mechanisms for VTC programmes.

The VTC's day-to-day management comes under the purview of the Executive Director, who reports to the Council via its Chairman. The Executive Director is supported by

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

The VET Academic Board, chaired by the Executive Director, formulates major academic management policies. The HEAC comprises representatives from commerce, industry and government bureaux. Its function is to provide professional and industry inputs to the development and quality assurance of THEi programmes as well as the collaborative Degree programmes.

理事會之下設有 25 個訓練委員會，成員由本港主要行業的持份者擔任。訓練委員會就其代表行業的人力需求提供意見，並提出相應舉措以應對人力所需。此外，在 VTC 課程發展方面，訓練委員會亦擔當重要的顧問角色，對制訂發展方向及策略以至質素保證，皆發揮推動作用。

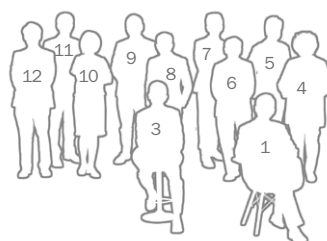
執行幹事負責管理 VTC 的日常運作，通過主席向理事會匯報工作。高層議會協助執行幹事督導和管理 VTC 提供的服務；執行幹事亦擔任質素管理策導委員會和策略計劃執行督導委員會主席。

專業教育培訓學務委員會由執行幹事擔任主席，負責制訂主要的學務管理政策。至於高等教育顧問委員會，其成員來自工商業界和政府部門，參與推動 THEi 的課程及其他合辦學位課程的發展，並促進質素保證。



THE COUNCIL

職業訓練局理事會



- 1 Mr Tony TAI Chark-tong
(Chairman)
- 2 Prof Eric YIM Chi-ming
(Deputy Chairman)
- 3 Dr Daniel YIP Chung-yin
(Deputy Chairman)
- 4 Dr Carrie YAU
- 5 Mr Kennedy LIU Tat-yin

- 戴澤棠先生
(主席)
- 嚴志明教授
(副主席)
- 葉中賢博士
(副主席)
- 尤曾家麗博士
- 廖達賢先生

- 6 Prof Philip CHAN Ching-ho
- 7 Mr Ronald LAM Siu-por
- 8 Mr Carlson CHAN Ka-shun
- 9 Mr Dominic PANG Yat-ting
- 10 Ms Quince CHONG Wai-yan
- 11 Dr Wingco LO Kam-wing

- 陳正豪教授
- 林紹波先生
- 陳嘉信先生
- 彭一庭先生
- 莊偉茵女士
- 盧金榮博士

- 12 Mr Harold WONG Tsu-hing
- 13 Mr Paul CHONG Kin-lit
- 14 Dr Jacob KAM Chak-pui
- 15 Mr Victor CHAN Kok-wai
- 16 Ms Candy TAM Lai-chuen
- 17 Mr Gary YEUNG Man-yui

- 王祖興先生
- 莊堅烈先生
- 金澤培博士
- 陳覺威先生
- 譚麗轉女士
- 楊文銳先生

- 18 Ms Salina YAN Mei-mei
- 19 Mr Clarence LEUNG Wang-ching
- 20 Ms LOW Khah-gek
- 21 Mr Esmond LEE Chung-sin

- 甄美薇女士
- 梁宏正先生
- 盧巧玉女士
- 李忠善先生





CHAIRMAN'S FOREWORD



主席序言

The emergence of a 'new normal' requires new thinking, new skills, and high levels of professional expertise to keep our society moving forward.

在「新常態」下，我們需要新思維、新技能以及高水平的專業知識來推動社會進步。

CHAIRMAN'S FOREWORD

主席序言



In the face of a global health crisis unparalleled in decades, we are navigating the most challenging year for Hong Kong and the world. The COVID-19 pandemic has affected modes of education and accelerated the adoption of digital technology in teaching and learning. Technological application in various industries has also been on the rise. The emergence of a 'new normal' requires new thinking, new skills, and high levels of professional expertise to keep our society moving forward. This makes it more important than ever to advance the VTC's core mission of cultivating talent and a versatile workforce.

It is my pleasure to present this Annual Report which manifests VTC's perseverance in pursuing new breakthroughs in VPET, helping Hong Kong embrace challenges and opportunities in the new era ahead of us.

面對數十年來全球最嚴峻的疫情，香港以至全世界都經歷了極具挑戰的一年。2019 冠狀病毒疫情改變了教學模式，加快了教學與數碼科技的融合，各行各業對科技的應用大增。在「新常態」下，我們需要新思維、新技能以及高水平的專業知識來推動社會進步，VTC 培育多元專才的核心使命顯得更形重要。

我很高興透過本年報與大家分享 VTC 在推動職業專才教育的新發展，助香港迎接新時代的挑戰和機遇。

Supporting Hong Kong's Development through VPET

The 'hands-on' and 'minds-on' approach of VPET, emphasising applied knowledge and transferable skills, is gaining increased currency worldwide. It will be pivotal to grooming a future-ready workforce with the knowledge and competencies highly sought after amid the fast-changing environment in industries.

The HKSAR Government has reiterated the importance of VPET in sustaining the city's social and economic development. A review report issued in January 2020 by the Task Force on Promotion of Vocational and Professional Education and Training made 18 recommendations, including enhancing VPET promotion in secondary education, enhancing promotion in higher education, developing vocational progression pathways and strengthening future promotion.

In line with these directions, we are in good progress of formulating our Fourth 8-Year Strategic Plan, mapping out key initiatives in further developing a comprehensive VPET system and advancing applied education in Hong Kong, as well as driving digital transformation to enhance teaching and learning experiences and keeping our organisational agility going forward.

Putting Applied Education into Action

To meet the diverse skills demand of industry, we continue to offer wider VPET choices to our students, while strengthening the applied elements in our programmes and giving greater emphasis to work-based learning and industry partnerships.

The VTC Earn & Learn Scheme, a dual-track pathway launched in 2014 with Government and industry support, continues to help students gain practical work experience while advancing their education. With some 300 employers from different industries now participating, the Scheme has benefited over 5,700 trainees so far.

To enhance its training effectiveness, the Pilot Incentive Scheme to Employers was launched this year with Government support, encouraging participating companies to provide workplace learning and assessment for trainees. This Scheme, enabling the successful integration of classroom and workplace learning, covered over 20 VTC programmes in 2019/20.

We also continue to reshape our students' learning experience, putting more focus on project-based learning and work-integrated learning. This multi-disciplinary approach encourages industry collaboration and allows students to explore real-world challenges, taking their learning beyond conventional confines.

職業專才教育 推動發展

職業專才教育著重應用知識與通用技能，其「實踐」與「思考」並重的教學方針，在全球愈趨盛行。隨著行業環境迅速轉變，培育知識與技能兼備的未來專才至關重要。

香港特區政府重視職業專才教育在推動社會及經濟持續發展的角色，推廣職業專才教育專責小組在 2020 年 1 月公布的檢討報告中提出 18 項建議，包括在中學推廣職專教育、在高等教育推廣職專教育、建立職業進階路徑，以及進一步推廣職專教育。

配合未來發展，我們亦制訂第四套八年策略計劃，以進一步完善職業專才教育體系，推動應用教育在香港的發展，並透過推行數碼化發展以提升教學體驗及機構的實力，為未來作好準備。

應用教育 付諸實踐

為配合各行各業對不同技能的需求，我們繼續為學生提供多元的職業專才教育課程，著重課程中的應用元素，加強職場學習及與業界的合作。

在政府和業界的支持下，於 2014 年推出的 VTC Earn & Learn 職學計劃以雙軌學習模式，繼續為學生提供在職培訓及升學機會。計劃推行至今已約 300 名來自不同行業的僱主參與，5,700 多名學員受惠。

為提高培訓成效，今年 VTC 在政府的支持下推出職場學習及評核先導計劃，鼓勵參與計劃的公司為學員提供職場學習及評核，以進一步結合課堂學習和在職培訓，於 2019/20 年度已涵蓋 20 多個 VTC 課程。

我們亦繼續加強專題研習及工作綜合學習的教學模式，透過跨學科的學習體驗鼓勵與業界協作，讓學生透過解決難題，實踐所學，提升水平。



Spearheading Innovation

Digital transformation in industries and society has created a constant demand for talent skilled in the latest technologies. Moving in tandem with these rapid changes, we embrace innovation and technology as a strategic priority.

Notably, we have stepped up efforts to enrich our curriculum as well as teaching and learning in the areas of interdisciplinary knowledge, STEM proficiency and smart city development, so that we can empower our students with transferable skills that will be constantly valued in a rapidly changing world.

We have also equipped VTC campuses with advanced facilities such as the CyberSecurity Centre and the Innovation and Technology Co-creation Centre, to enhance students' learning experience and their acquisition of smart skills. Fruitful student projects include a drone-based search and rescue support system using big data and artificial intelligence technologies to help improve efficiency during emergencies.

Another milestone development has been our new Technological and Higher Education Institute of Hong Kong (THEi) campus in Chai Wan, offering an innovative and sustainable learning environment for 21st century professional training.

引領創新 啟發專才

隨著行業和社會愈趨數碼化，對掌握新科技的人才需求不斷因應環境轉變，我們積極培育學生的創新科技知識與技能。

我們通過豐富課程內容，加強跨學科、STEM 和智慧城市發展等教學元素，提升學生的通用技能，應付多變的環境。

我們亦提升校園的教學設施，如開設網絡安全中心及企業共創中心，以豐富學生的學習體驗，助他們掌握智慧技能。學生的研究項目碩果纍纍，當中包括利用大數據和人工智能技術研發的無人機搜救系統，有助提高搜救效率。

另一發展里程碑是位於柴灣的香港高等教育科技學院 (THEi) 校舍，為培育 21 世紀專才提供創新和可持續發展的學習環境。

We have also collaborated with industry partners such as CLP Power, IBM, JP Morgan, Microsoft, MTR and Siemens to bring industry perspectives into our teaching and learning, while providing project and practical opportunities for VTC students.

Vote of Thanks

Looking ahead at times of changes, I trust that by maintaining our core values of dedication and professionalism, we can turn challenges into opportunities. By increasing industry collaboration and co-creation, we hope to nurture a new breed of talent who can put their skills to good use and make contributions to our community.

I would like to convey my heartfelt gratitude to our Council Members, senior management and the VTC family for their unfailing efforts and devotion, which have enabled us to continue making advancements in this special year. I have to thank our Training Board members for their valuable insights into the manpower needs of industries, making our programmes relevant to the world of work.

Sincere thanks also go to my predecessor Dr Roy CHUNG, a visionary leader who has left a strong legacy for the VTC to continue its transformative journey. Under his leadership, we have enhanced the VTC's infrastructure for teaching and learning, and strengthened ties with industry and partners in different parts of the world, providing further opportunities to inspire our students with a world vision.

Last but not least, I want to thank the Government, industry collaborators and our partner institutions for their unstinting contributions to elevating VPET to greater prominence.

Building on these solid foundations, I am confident that we are on the right road to continuing our mission, pursuing every opportunity to nurture skilled talent for the future.

我們續與業界伙伴緊密合作，包括中華電力、國際商業機器公司、摩根大通、微軟、港鐵和西門子等，為教學增添行業觸覺，同時為學生提供專題研習和實踐機會。

銘謝同行 共創未來

展望未來，我深信只要我們堅守信念，秉承專業精神，定能化挑戰為機遇。透過加強與業界聯繫，共創協作，將能培養新一代人才，運用所學貢獻社會。

我衷心感謝理事會成員、管理層和 VTC 全體員工一直以來的努力和付出，使我們在這充滿挑戰的一年仍能結下豐碩成果。我亦感謝訓練委員會成員就行業人力需求提供寶貴意見，令我們的課程得以緊貼職場所需。

在此，我謹向前任主席鍾志平博士表達謝意，鍾博士是極具遠見的領袖，他為 VTC 打下紮實根基，令我們能靈活應對時代步伐，持續發展。在鍾博士的帶領下，VTC 完善了多項教學設施，亦加強了與業界和世界各地合作夥伴的聯繫，為學生帶來更多拓闊國際視野的機會。

最後，我要感謝政府、業界伙伴和合作機構的支持，使我們可以提供更優質的職業專才教育。

憑藉堅實的基礎，我深信我們定能繼續實踐使命，為未來培育更多專業人才。

Tony TAI Chark-tong
Chairman

主席
戴澤棠



EXECUTIVE DIRECTOR'S REVIEW

執行幹事工作回顧

At the VTC, we will continue to develop and grow in step with changes, ensuring that Hong Kong's young generation are offered the right VPET pathways to succeed in this brave new world.

VTC 將緊貼社會轉變，持續發展，為香港年輕一代提供優質適切的職業專才教育，迎向未來。

EXECUTIVE DIRECTOR'S REVIEW

執行幹事工作回顧



During the year under review as we faced the unprecedented challenges posed by COVID-19, we took the opportunity to re-examine Hong Kong's needs going forward and strengthen our efforts to provide a comprehensive range of high-quality VPET programmes.

回顧年內，2019 冠狀病毒疫情為我們帶來前所未有的挑戰，我們亦抓緊時機重新審視香港未來的人才需求，以提供更優質的職業專才教育課程，回應社會所需。

Gearing Up for New Professions

The digital transformation is having a wide-ranging impact on the global market environment. To thrive in today's rapidly-changing world, our young people need to possess up-to-date technological skills as well as an innovative spirit.

At the VTC, we are committed to nurturing highly adaptable and future-ready graduates by providing VPET programmes relevant to this dynamic market, as well as diversified progression pathways. We also strive to offer the local workforce lifelong learning opportunities, so that they can acquire new skills to meet the latest industry demands.

During the past year, we introduced a number of new programmes in areas of Aircraft Engineering, Computer and Electronic Engineering and interdisciplinary studies to meet the emerging needs of different industries. These programmes have been formulated to help equip young people with relevant applied knowledge and skills so that they can handle the complex issues presented by our changing world.

We are also striving to enhance our progression pathways, which enable learners to pursue higher qualifications and continuing education. In addition to our well-established top-up Degree programmes offered in partnership with overseas universities, we will launch a new top-up Degree programme with the University of Westminster in London, the United Kingdom in the new academic year.

Showcasing Skills Excellence

In line with the Government's efforts to widen awareness of VPET among young people, we actively promote its potential and value in the community, emphasising the power of skills in changing lives and contributing to the community. We encourage students to participate in international contests such as the WorldSkills Competition and the World Solar Challenge to learn from international peers and study their best practices. At WorldSkills Kazan 2019, the Hong Kong Team received a record-high number of Medallions of Excellence, spanning 11 trades. Meanwhile in the World Solar Challenge 2019 held in Australia, our new generation solar-powered car SOPHIE 6s built by a team of VTC Engineering teachers and students took third place in the highly demanding Cruiser Class category. This is a welcome endorsement of our efforts to promote STEM education, and our students' calibre in driving innovation.

課程配合新興工種

數碼轉型對全球市場環境造成廣泛影響，面對瞬息萬變的新世界，年輕人必需具備科技新知技能和創新精神。

VTC 提供緊貼市場需要的職業專才教育課程及多元升學路徑，致力培育應變力強的明日專才，亦為在職人士提供終身學習的機會，讓他們掌握新技能，以滿足各行各業的需求。

年內，我們就飛機工程、電腦及電子工程，以及跨學科範疇推出新課程，以配合行業的新人才需求。課程助學生掌握應用知識和技能，應付複雜多變的職場環境。

我們亦為學生擴闊升學路徑，以考取更高學歷及持續進修。VTC 一直與海外大學伙伴緊密合作，協辦學士學位銜接課程。在新學年，我們亦將與英國倫敦西敏大學合作推出新學士學位銜接課程。

展示卓越技能

配合政府加強年輕人認識職業專才教育的方向，VTC 積極推廣職業專才教育的優勢和價值，讓公眾了解技能可改變生命，貢獻社會。我們鼓勵學生參加世界技能大賽和世界太陽能車挑戰賽等國際賽事，與來自世界各地的年輕人交流學習。在 2019 年喀山世界技能大賽中，香港隊在 11 個項目中奪得優異獎章，獎牌數目為歷年之冠。此外，在 2019 年澳洲世界太陽能車挑戰賽中，VTC 工程學科師生自行研製的新一代太陽能電動車 SOPHIE 6s，在難度和挑戰性極高的「房車賽」賽事中獲得季軍，足見我們推動 STEM 教育的成效，以及學生的創新能力。



We also encourage our students to apply design thinking skills to solving real-world problems with creativity and a caring heart. The creativity shown in our student project on designing a multi-function walking stick for the elderly was named 'Best of the Best' for 2019 in the Design Concept category of the world-renowned Red Dot Award.

Forging Strong Partnerships

Our network of alliances and collaborations with local and international partners continued to grow during the year, enabling us to expand learning opportunities for VTC students and staff while adding value for our industry stakeholders.

During the year, we renewed or forged new agreements with overseas institutions and partners from Australia, Finland, France, Germany, India, Japan, Norway, Singapore, South Korea, Sweden, Switzerland, Thailand, Turkey, the Netherlands, the United Kingdom and the United States, thereby enriching students' learning experiences and global perspectives.

Long-time partnerships such as these also achieve synergistic outcomes, as in our VTC-ITE International Student Seminar which gathered around 600 young minds from Hong Kong, Shenzhen, Singapore and the United Kingdom to explore the use of technology for building a smart community on a cross-boundary platform.

我們亦鼓勵學生運用設計思維，以創意和關愛精神來解決社會問題，以當中一個為長者設計多功能拐杖的項目為例，就在 2019 年於世界知名的「紅點設計大獎」設計概念項目中，獲得紅點最佳設計獎。

加強伙伴協作

我們續與本地和國際伙伴結盟，擴闊合作網絡，為 VTC 學生和員工提供更多學習機會，同時為業界創造價值。

年內，我們與來自澳洲、芬蘭、法國、德國、印度、日本、挪威、新加坡、南韓、瑞典、瑞士、泰國、土耳其、荷蘭、英國和美國的海外機構和合作伙伴簽訂合作協議，以豐富同學的學習機會，拓闊環球視野。

伙伴協作為我們帶來協同效益，如 VTC-ITE 國際學生研討會便為約 600 位香港、深圳、新加坡和英國的年輕人，提供跨地域平台，共同探討如何利用科技建設智慧社會。

Enabling Skills to Change Lives

VPET plays a pivotal role in accelerating growth and development of society. Over the years, we have taken pride in producing numerous graduates who have gone on to achieve excellence in their fields and contribute to the sustainable development and betterment of Hong Kong.

Skills can and do change lives. I am especially heartened to see that many of our VTC graduates and students have contributed to society in different ways during the COVID-19 pandemic by applying their professional skills to innovative solutions to social challenges. For example, graduates of the Engineering Discipline provided automation consultancy and services for face mask production companies in Hong Kong; students of the same discipline developed the 'U-trap Refill Automator' application for the elderly to reduce the risk of virus spread at home. In addition, our alumnus of the IT Discipline has developed a smart robot for food delivery in restaurants using artificial intelligence, Internet-of-Things and cloud technologies.

Embracing a Bright Future

While the road ahead is full of uncertainties, one thing we can be sure of is that technological advancements will continue to reshape industries and generate a constant demand for new skill sets. At the VTC, we will continue to develop and grow in step with changes, ensuring that Hong Kong's young generation are offered the right VPET pathways to succeed in this brave new world.

I would like to convey my sincere thanks to our Council Members for their staunch support, as well as our patrons, partners and alumni for their continued contributions to our work. My deepest appreciation also goes to my VTC colleagues for their unwavering commitment to excellence in such a challenging year. At the VTC, we stand firm on continuing our mission of transforming lives and contributing to the betterment of Hong Kong.

Dr Carrie YAU, GBS, JP
Executive Director

技能改變生命

職業專才教育在促進社會發展擔當著舉足輕重的角色。歷年來，我們培育了無數優秀的畢業生，他們在各自的專業領域表現卓越，並為香港的可持續發展作出貢獻。

技能足以改變生命、改善生活。在 2019 冠狀病毒疫情期間，許多 VTC 畢業生和學生均能運用專業技能，提供應對社會挑戰的創新解決方案，回饋社會。例如工程學科畢業生，為香港口罩生產商提供自動化技術的諮詢和服務，同一學科學生亦為長者研發「U 型隔氣管自動補水器」，以減低病毒在家中傳播的風險。另外，資訊科技學科的校友運用人工智能、物聯網和雲端技術，研發可在餐廳送餐的智能機械人。

邁步向前 擁抱未來

儘管未來充滿不確定因素，但我們深信科技的進步定必繼續重塑各個行業，市場對新技能的需求亦會與日俱增。VTC 將緊貼社會轉變，持續發展，為香港年輕一代提供優質適切的職業專才教育，迎向未來。

我衷心感謝理事會成員的支持，同時向各贊助人、合作伙伴及校友致以謝意，感謝他們對我們的工作貢獻良多。我亦多謝 VTC 全體員工的不懈努力，讓我們能共同跨越充滿挑戰的一年。

VTC 將繼續履行使命，改變生命，為香港共創更美好的明天。

執行幹事
尤曾家麗博士，GBS, JP



CALENDAR OF MAJOR EVENTS

大事剪影

CALENDAR OF MAJOR EVENTS

大事剪影

2019

Apr
4月

HKSAR Chief Executive Mrs Carrie LAM and honourable guests witnessed the opening of THEi Chai Wan campus which marked a new chapter in the development of VPET. The new campus, equipped with purpose-built and advanced facilities, provides a dynamic and sustainable learning environment for students to unlock their full potentials.

THEi 柴灣校舍開幕，行政長官林鄭月娥與一眾嘉賓出席典禮，一同見證職專教育發展的新里程。新校舍配備專業設施，為學生提供多元和可持續發展的學習環境，讓同學盡展所長。



THEi organised its first International Conference on Applied Education, Technology and Innovation with the participation of about 180 overseas and local practitioners to explore significant shifts in education in response to digital transformation.

THEi 舉辦首屆應用教育、科技與創新國際研討會，約 180 名海外及本地業界人士聚首一堂，探討數碼變革為教育帶來的轉變。



May
5月

To promote STEM education, the VTC hosted the STEM Education Day cum Award Presentation Ceremony for VTC STEM Challenge Cup. On the occasion, the School Partnership Scheme was launched with a network of local secondary schools, fostering closer partnerships with the school sector to nurture innovative and professional talent.

VTC 舉辦 STEM 專才教育日暨 VTC STEM 挑戰盃頒獎典禮，以推廣 STEM 教育，並啟動學校伙伴計劃，加強與本地中學的合作，培育創科專才。



Jun
6月

An 11-day annual design show titled 'Emerging Design Talents 2019: EVOLVE' was staged at HKDI and IVE (Lee Wai Lee), showcasing some 450 creative works of their design students and graduates.

HKDI 及 IVE (李惠利) 舉行為期 11 日的年度設計展「Emerging Design Talents 2019: EVOLVE」，展出約 450 件設計學生和畢業生的創意作品。



The VTC-ITE International Student Seminar 2019, themed 'A Smarter Generation for 2020+', brought together some 600 students from Hong Kong, Shenzhen, Singapore and the United Kingdom to explore solutions to global challenges.

VTC-ITE 國際學生研討會 2019 以「A Smarter Generation for 2020+」為主題，匯聚約 600 名來自香港、深圳、新加坡及英國的學生，就世界議題探討解決方案。

The VTC partnered with Microsoft to roll out the Employability Pilot Program and cultivate digital talent for tomorrow.

VTC 伙拍微軟開展科技專才培訓先導計劃，培育未來數碼人才。



The VTC joined hands with the Hong Kong Federation of Youth Groups to organise a Symposium and Workshop tailored for HKDSE graduates, offering a wealth of professional development and career advice to over 400 secondary school students and their parents.

VTC 與香港青年協會合辦「職·創未來」文憑試放榜講座暨工作坊，向超過 400 名中學生及家長提供專業發展及輔導建議。

Jul
7月

A Launch and Pledging Ceremony for IVE Engineering Solar Car SOPHIE 6s to race in the World Solar Challenge was held in conjunction with an exhibition to promote innovation and STEM. It featured a mini solar car workshop, an autonomous car exhibition, a STEM robot demonstration and a display of SOPHIE 6s.

IVE 工程學科太陽能電動車 SOPHIE 6s 就出戰世界太陽能車挑戰賽，舉行發布及誓師大會，同場展出 SOPHIE 6s，以及舉辦迷你太陽能車工作坊、自動駕駛車展覽及 STEM 機械人示範活動，以推廣創新和 STEM 教育。



Secretary for Education, Mr Kevin YEUNG, and Consul General of the Russian Federation in Hong Kong and Macao, Mr Alexander V KOZLOV, officiated at a Flag Presentation Ceremony for the Hong Kong Delegation to compete in WorldSkills Kazan 2019, wishing the 24-strong Hong Kong Team every success.

教育局局長楊潤雄和俄羅斯駐港澳總領事 Alexander V KOZLOV 擔任 2019 喀山世界技能大賽授旗禮的主禮嘉賓，祝願香港代表隊 24 位選手旗開得勝。



Aug
8月

The VTC signed a Memorandum of Understanding with Turku University of Applied Sciences, Finland to strengthen partnerships and exchange knowledge and best practices in VPET development.

VTC 與芬蘭圖爾庫應用科學大學簽署合作備忘錄，加強彼此合作，促進知識交流和分享職專教育的發展經驗。



Sep
9月

To mark its 10th Anniversary, the VTC Chorus presented 'Salute to Broadway' under the baton of Artistic Director and Conductor Dr Henry SHEK. The concert was played to a full house.

VTC 合唱團為慶祝成立十周年，舉行「百老匯音樂劇經典」音樂會，由藝術總監兼指揮石信之博士帶領，演出贏得全場掌聲。



Oct
10月

At Worlddidac Asia 2019 in Thailand, VTC Executive Director Dr Carrie YAU shared insights into how technology was transforming VPET with participants from around the world.

VTC 執行幹事尤曾家麗博士於泰國出席 2019 亞洲教育技術裝備展覽會，與來自世界各地的參加者分享科技如何推進職專教育的發展。



Some 240 industry representatives attended an Insurance Summit jointly organised by the VTC Insurance Training Board and the Institute of Professional Education And Knowledge to discuss challenges and opportunities faced by the insurance industry in the digital world.

VTC 保險業訓練委員會聯同高峰進修學院舉辦保險業高峰論壇，約 240 名業界代表出席，探討保險業在數碼時代所面對的挑戰和機遇。



Nov
11月

The VTC Automobile Training Board staged a Prize Presentation Ceremony for its 2019 Best Apprentice Competition to recognise the outstanding performance of apprentices in vehicle maintenance and boost practitioners' skills across the industry.

VTC 汽車業訓練委員會舉行 2019 最佳汽車學徒比賽頒獎典禮，表揚表現出色的汽車維修業學徒，鼓勵提升業界的技術水平。



2020

Jan
1月



Some 600 participants attended the first-ever Hong Kong International Urban Forestry Conference co-organised by the Development Bureau and THEi. The two-day conference provided a platform for renowned international experts, decision-makers, academics and industry professionals to exchange insights into urban greening.

THEi 與發展局合辦首屆香港國際城市林務研討會，為海外知名專家、決策者、學者及業界專才提供平台，分享對城市綠化的見解和心得。一連兩日的活動，共有約 600 人參與。



OUR DEVELOPMENT

ADVANCING
VOCATIONAL AND
PROFESSIONAL
EDUCATION AND
TRAINING

創 建 未 來

EXTENDING NEW FRONTIERS

創建未來



With digitalisation now in full flow, new industries and professions are taking wing. The VTC has attached great importance to modernising its offerings in timely response to technological transformation on different fronts. By providing young people and career aspirants with emerging skills, literacy and competencies, it is paving the way for them to flourish in the smart new world.

數碼化發展帶動新興行業與專業工種，VTC 積極回應科技轉型帶來的人才所需，持續推動課程發展，助年輕人和有志人士掌握新技能與知識，鞏固實力，在智慧新世界發揮所長。

EMBRACING THE NEW WORLD AHEAD 迎接新時代

The VTC continued to develop innovative programmes to empower students with the transferable skills needed to thrive in the future.

Extending VPET for Learners

New programmes pitched at different levels have been brought forward to cater to the surging needs of developing industries. These include Higher Diploma programmes in Animation and Visual Effects, Illustration, Computer and Electronic Engineering, Fitness and Exercise Nutrition, Management for Security and Disciplined Services, as well as a Diploma programme in International Culinary Arts.

Degree programmes in Chinese Medicinal Pharmacy and Aircraft Engineering have also been put in place to nurture work-ready professionals in these industries.

New modules and programme contents incorporating on-trend technologies such as Artificial Intelligence, Cloud Applications and Big Data Analytics have also been made available to help equip students with versatile skills and prepare them to cope with the wave of digitalisation that is sweeping all industries.



VTC 繼續為課程引入創新元素，助學生掌握通用技能，為未來作好準備。

積極拓展職專教育

我們因應行業發展及需求而開辦新課程，包括動畫及視覺特效、插畫設計、電腦及電子工程、體適能及運動營養學、保安及紀律服務管理等範疇的高級文憑課程，以及國際廚藝文憑課程。

新開辦的中藥藥劑學和飛機工程學士學位課程，亦為行業栽培實幹專才。

我們亦新增及豐富課程單元和內容，加入人工智能、雲端應用和大數據分析等新興科技元素，助學生掌握多元技能，迎接數碼化趨勢。



Dual-track Education in Full Swing

With the support of the Government and industry, the VTC spearheaded the Earn & Learn Scheme in 2014 to provide a dual-track pathway to young people and produce work-ready employees for industries with keen labour demand.

The Scheme has covered a range of industries such as Electrical and Mechanical Engineering, Automotive and Healthcare Services, benefiting over 5,700 trainees and being well received by over 300 employers. We have also offered Earn and Learn Degree Programmes covering different trade areas.

Building on this progress, the Government has regularised the Scheme from the 2019/20 academic year. To facilitate skills exchange and diversify trainees' exposure, the Government also announced in its 2019 Policy Address that it would subsidise study and exchange programmes for students under the Scheme from 2020/21.

Another Government-backed initiative, the Pilot Incentive Scheme to Employers, was rolled out during the year to further enhance the effectiveness of the VTC Earn & Learn Scheme. By engaging employers in assessing the trainees' workplace competencies and performance, this Scheme enables trainees to hone their knowledge and professional skills more effectively, thereby meeting the growing needs and opportunities of these industries.

Apprenticeship and Traineeship Schemes

The VTC also administers Apprenticeship and Traineeship Schemes that offer school leavers a range of valuable opportunities to receive systematic workplace training, and thus equipping themselves with the competencies and skills needed for their professional development.

During the year, over 1,700 participants joined Apprenticeship Schemes covering more than 70 trades. Over 830 trainees have joined the Traineeship Scheme for beauty care and hairdressing industries since its launch.

加強職學雙軌教育優勢

VTC 在政府和業界的支持下於 2014 年推出 Earn & Learn 職學計劃，透過雙軌學習模式為人力需求殷切的行業培育實幹人才。

職學計劃涵蓋多個行業，包括機電業、汽車業和醫療保健產業等。計劃推出至今已有超過 300 名僱主參與，惠及 5,700 多名學員。我們亦開辦職學計劃學士課程，涵蓋不同專業領域。

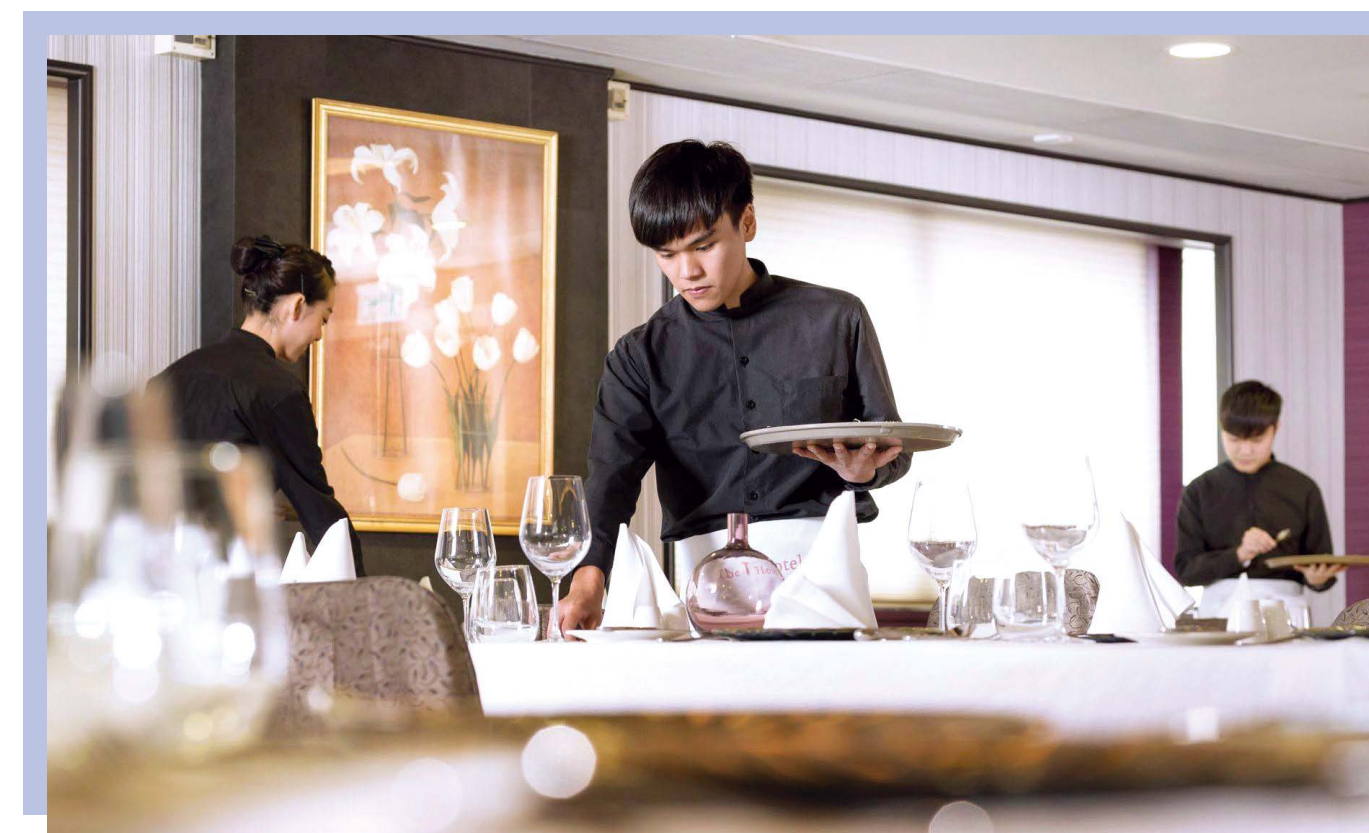
配合計劃的發展，政府由 2019/20 學年起將職學計劃恆常化，並於《2019 年施政報告》公布，由 2020/21 年起資助學員參與交流、觀摩學習，開拓視野。

年內，我們在政府支持下，推出「職場學習及評核先導計劃」，進一步提升職學計劃的成效。參與僱主會為學員的表現及能力作評核，從而更有效地提升學員的知識和專業技能，以迎接行業的新機遇。

學徒及見習員訓練計劃

VTC 亦管理學徒及見習員訓練計劃，讓離校生有機會接受有系統的職場培訓，以掌握專業發展所需的能力與技能。

年內，超過 1,700 人參加學徒訓練計劃，涵蓋逾 70 個工種。此外，美容及美髮業見習員訓練計劃自推出至今，已取錄超過 830 名見習員。



Workplace Learning and Assessment

To impart professional and industry-relevant knowledge to students and equip them with authentic work experiences required in the ever-changing labour market, workplace learning and assessment was incorporated into a range of programmes covering the Hospitality, Engineering and Applied Science disciplines. The participation of a wide spectrum of industry partners including Government departments, public utilities, large corporations and SMEs helped ensure better learning outcomes, creating a win-win situation for both trainees and employers.

職場學習及評核

我們將職場學習及評核引入酒店及旅遊、工程和應用科學學科的課程，助學生掌握行業知識，汲取實戰經驗，適應不斷變化的市場環境。參與機構包括政府部門、公共事業機構、大企業和中小企，讓僱主與學員，互惠共贏。

CULTIVATING SKILLS IN THE NEXT GENERATION 培育技能新世代



At the VTC, we have set sights on multi-pronged extension of the VPET frontiers so that we can equip future professionals with multi-disciplinary knowledge as well as specialist skills and competencies.

Driving STEM Education

Acknowledging the importance of STEM to the industries of the future, the VTC actively promotes STEM education in collaboration with industries through an array of activities including workshops, summer camps and competitions. For instance, the first VTC Challenge Cup was organised to kindle interest in STEM among secondary school students.

A STEM School Partnership Scheme was also introduced in tandem with the STEM Industry Partner Collaboration Scheme to enhance students' understanding of career prospects in STEM fields and encourage them to pursue STEM studies.

VTC 致力拓展職專教育，以造就兼備跨學科知識和專業技能的未來專才。

推動 STEM 教育

STEM 對各行各業發展甚為重要，VTC 積極與業界合作推廣 STEM 教育，除舉辦工作坊、夏令營和比賽等活動，亦首辦「VTC STEM 挑戰盃」，藉此激發中學生探索 STEM 相關知識的興趣。

除了 STEM 業界伙伴計劃，我們也推出 STEM 學校伙伴計劃，加深學生對 STEM 行業前景的認識，鼓勵他們修讀 STEM 課程。

Enhancing Education through New Facilities and Technologies

The use of technology in education enables students to become active learners and innovators. At the VTC, we actively embrace new technologies in teaching and learning, utilising technologies such as Virtual and Augmented Reality, Artificial Intelligence, Cloud Applications and mobile applications to allow more effective and interactive learning.

During the year, the VTC brought in various purpose-built facilities, such as the Innovation and Technology Co-creation Centre to drive innovation and entrepreneurship, and the Tourism and Aviation Training Centre for training industry professionals. Also established at IVE (Tuen Mun) campus was 'S-Shop@TMIT', a smart shop adopting technologies in areas of Cybersecurity, Mobile Application and Payment. This provides an unmanned shop experience while supporting the teaching and learning of new technologies.

More infrastructure will come on stream to support work-simulated training such as the IoT (Internet-of-Things) Innovation and Technology Centre, the CyberSecurity Centre and the Aviation and Maritime Education Centre.

新設施新科技 提升教學成效

以科技輔助教學，能推動學生積極學習，勇於創新。VTC 在教學上積極運用新科技，亦善用虛擬和擴增實境、人工智能、雲端應用和流動應用程式等技術，以促進互動學習，提升教學成效。

年內，VTC 引入多項專門設施，包括促進創新和企業家精神的企業共創中心，以及培訓行業專才的旅遊及航空訓練中心。此外，香港專業教育學院（屯門）設立 S-Shop@TMIT 智慧商店，融合網絡安全、流動應用程式及移動支付等科技，提供無人商店的購物體驗之餘，亦支援新科技教學。

更多院校設施將會投入服務，提供模擬職場環境的培訓，包括 IoT 創新科技中心、網絡安全中心，以及航空及航海教育中心。

STRENGTHENING THE PRESENCE OF VPET 加強推廣職專教育

The VTC proactively advocates VPET to the secondary school sector, raising students' appreciation of VPET and its value for their future career progression.

VPET in Secondary School Sector

During the year, diversified community outreach programmes including Applied Learning (ApL) courses in various areas of study, taster programmes and career planning activities were carried out to widen students' understanding of the multiple VPET options available, as well as the career prospects of different trades.

In 2019/20, over 1,800 Secondary Five students were enrolled in ApL courses offered by the VTC. Talks and sharing sessions using both physical and virtual formats were arranged for secondary school students to plan for their further studies and careers. Webinars for teachers, parents and students were also hosted and live-broadcast to help students better understand the multiple VPET study pathways provided by the VTC.

VTC 積極向中學推廣職專教育，加深中學生認識職專教育的價值，助他們籌劃未來事業發展。

中學推廣活動

年內，我們推出多元化的外展活動，包括不同專業範疇的應用學習課程、體驗班、生涯規劃活動等，助中學生認識職專教育的多元課程，以及不同行業的事業前景。

2019/20 年度，超過 1,800 名中五學生修讀 VTC 開辦的應用學習課程。我們亦為中學生安排實體和網上講座與分享會，助他們籌劃升學及事業前路。另亦為師生和家長舉辦網上直播研討會，協助中學生深入了解 VTC 職專教育的多元升學路。



Caring for the Youth with Special Needs

The VTC firmly believes in the potential of every individual and strives to provide equal access to VPET for all students.

Last year, about 320 non-engaged young people took part in Vocational Development Programmes. Some 20 dedicated VPET programmes were also provided for around 700 non-Chinese speaking students to cater for their different training needs.

Over 2,000 students with special educational needs were enrolled in our various pre-employment programmes. The Shine Skills Centres continued to offer training to students with special educational needs. A social enterprise was also established in 2019 for graduates and students of Shine Skills Centres to further their catering skills by running a café. The new café at IVE (Morrison Hill) provides a training venue for them to hone work skills and learn to serve the community.

In collaboration with the Social Welfare Department, about 440 residents of the Tuen Mun Children and Juvenile Home were provided with tailor-made VPET programmes.

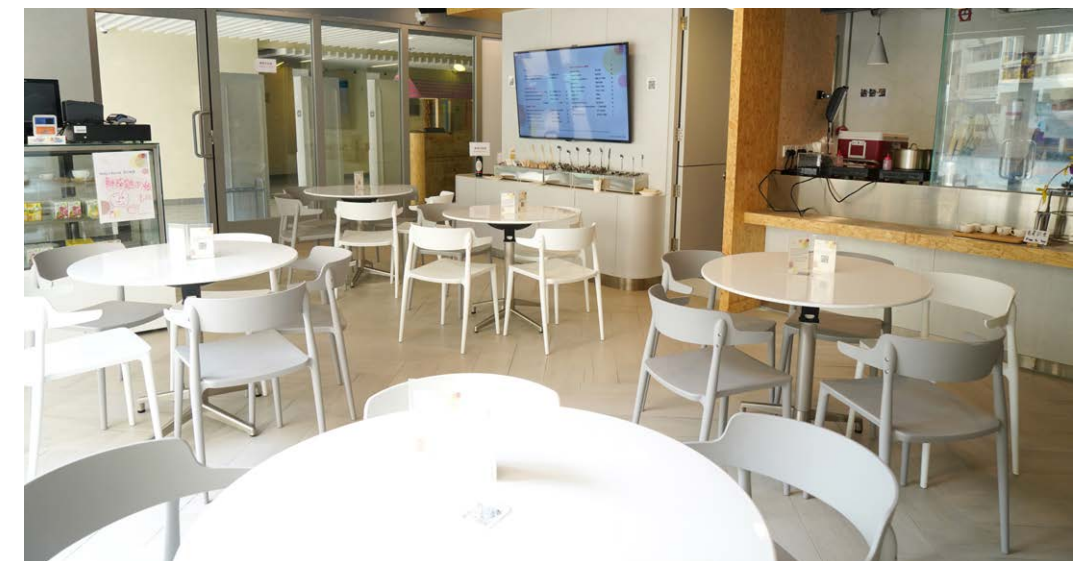
關顧特殊學習需要

每個人也各具潛能，VTC 重視為學生提供平等的職專教育機會。

去年，約 320 名待學待業青年參加職業發展計劃。我們亦為約 700 名非華語學生提供約 20 項職專教育課程，照顧不同需要。

年內，逾 2,000 名有特殊教育需要的學生修讀 VTC 多項職前課程。我們繼續透過展亮技能發展中心為有特殊學習需要的學生提供訓練。此外，我們於 2019 年在香港專業教育學院（摩理臣山）開設社企餐廳 Shine Café，為展亮技能發展中心的畢業生與學生提供實訓場地，讓他們實踐所學，服務社群。

我們亦與社會福利署合作，為屯門兒童及青少年院約 440 名學員提供職專教育課程。





Supporting Development of the Qualifications Framework

In support of the Qualifications Framework (QF), the VTC has contributed to the drawing up of 32 sets of Specification of Competency Standards (SCS) and five SCS-based training packages covering 17 industries embarking on QF.

In addition, the VTC acts as the Recognition of Prior Learning assessment agency under the QF for ten industries, namely Printing & Publishing, Watch & Clock, Hairdressing, Property Management, Automotive, Jewellery, Catering (Chinese Cuisine), Beauty, Retail, and Electrical & Mechanical Services.

Elevating Quality Assurance

To ensure that our students can gain recognised vocational qualifications, the VTC continues to benchmark its offerings against the Hong Kong QF.

In 2019/20, five VTC Degree programmes and 14 non-local Degree programmes operated by the VTC were accredited or re-accredited by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications.

We also conducted international quality assurance (QA) benchmarking and learnt good practices from successful counterparts overseas. Referencing international examples, we forged ahead with improving QA and keeping our VPET provisions in step with the evolving needs of different trades and students.

支持資歷架構發展

VTC 支持資歷架構發展，為 17 個設立資歷架構的行業制訂 32 套能力標準說明，以及五套根據能力標準說明而設計的教材套。

我們亦為資歷架構的「過往資歷認可」機制擔任評估機構，為印刷及出版、鐘錶、美髮、物業管理、汽車、珠寶、中式飲食、美容、零售和機電共十個行業的從業員，提供能力評估服務。

持續提升質素

我們參照資歷架構編訂課程，讓學生取得認可資歷。

2019/20 年度，VTC 開辦的五項學位課程及 14 項非本地學位課程，已通過香港學術及職業資歷評審局的評審或覆審。

我們亦參考國際的質素保證基準，以及海外院校的成功範例，借鑑國際經驗，優化質素保證制度，確保所提供的職專教育課程能切合不同行業發展和學生所需。

SPARKING INNOVATION 激發新智慧

To thrive in a knowledge-based economy and gain a competitive edge, students will need creative and enterprising thinking. The VTC promotes innovation and co-creation with industry as part of students' learning processes.

Promoting Applied Research

Last year, THEi garnered research grant awards totalling HK\$16.6 million from various external funding schemes to execute research projects such as reviewing treatment of plastic waste and discarded electric vehicle batteries for energy storage applications, and to organise educational activities including a knowledge exchange programme for promoting technologies and urban sustainability through enhancing the horticulture industry.

要在知識型經濟脫穎而出，取得競爭優勢，學生必須具備創造力與企業家思維。VTC 伙拍業界推廣創新與共創文化，豐富同學的學習體驗。

應用研究發展

去年，香港高等教育科技學院獲港幣 1,660 萬元資助，進行不同研發項目，包括檢討塑膠廢料和棄置電動車電池的處理程序，研發儲能應用方案，以及舉辦教育活動及促進知識交流計劃，推廣園藝業的科技應用和城市可持續發展。



UPLIFTING MANPOWER FOR INDUSTRY 支援行業發展 提升技能

The VTC endeavours to empower workforces with updated and future-proof professional training. At the same time, we co-operate closely with industry in providing upskilling opportunities and continuous professional development in the working community.

Underpinning Industry Development

The VTC continues to provide in-service training, e-learning and consultancy projects for government, public, professional and corporate institutions. A range of in-service training programmes is also provided through PEAK, ranging from award-bearing and Continuing Professional Development programmes, to short courses in an array of disciplines. New programmes have also been offered with trade-specific technological know-how such as 5G, FinTech and virtual banking, geared to the needs of different industries in today's increasingly digitalised landscape.

The Integrated Vocational Development Centre (IVDC) has also offered a wide variety of retraining and skills development programmes to people with diverse backgrounds.

Promoting Lifelong Learning

With support from the Government, the Vplus Subsidy Scheme offers tuition fee subsidies to lifelong learners taking professional part-time VTC programmes in creative industries as well as different engineering sectors. Under this Scheme, more than 1,600 beneficiaries have enjoyed tuition fee subsidies since September 2019. The VTC also administers Reindustrialisation and Technology Training Programme (RTTP), a funding scheme under the Innovation and Technology Fund that subsidises local companies to train their staff in advanced technologies related to Industry 4.0.

The VTC has also encouraged lifelong learning among VTC students and graduates to sustain their skills development. A lifelong learning mobile application and web channel have been set up to facilitate planning and application for different courses.

VTC 為在職人士提供與時並進的專業培訓，亦與業界緊密合作，鼓勵從業員持續進修，提升技能。

支援各行各業

VTC 繼續為政府、公營機構、專業團體和企業提供在職培訓、網上學習和顧問服務，亦透過高峰進修學院開辦一系列在職培訓課程，包括學歷頒授課程、持續專業發展課程，以及不同學科的短期課程。我們亦提供融入與行業相關科技知識的新課程，如 5G、金融科技和虛擬銀行等範疇，緊貼行業的數碼化發展。

匯縱專業發展中心亦提供再培訓及技能訓練，課程範圍廣泛，切合不同人士需要。

鼓勵終身學習

在政府支持下，VTC 推出「Vplus 專才進修資助」計劃，供在職人士申請學費資助，以修讀創意行業和不同工程範疇的 VTC 兼讀制課程。由 2019 年 9 月至今，已有逾 1,600 人受惠。此外，VTC 亦作為創新及科技基金下「再工業化及科技培訓計劃」的秘書處，透過計劃資助本地公司安排員工接受有關工業 4.0 的高端科技培訓。

為鼓勵 VTC 學生和畢業生終身學習，持續發展技能，我們亦開設終身學習流動應用程式和網上平台，方便制訂進修計劃及報讀各類課程。



Skills Recognition for Professionals

The 'One Examination, Multiple Certification' (OEMC) system for Beauty Care and Hairdressing was developed and implemented through multipartite collaboration. Under this system, candidates passing the assessment can achieve recognition from Hong Kong, the National Occupational Qualification system of the Mainland and the International Professional Standards Network (ipsn). Starting from 1 January 2019, candidates passing the OEMC in Beauty Care have been awarded a separate Occupational Skills Certificate issued by the Labour Affairs Bureau of Macao.

Since 2015, the vocational assessment in Arboriculture offered by the VTC has met the requirement for workers undertaking tree pruning works involving the use of chainsaws for Government contracts. About 260 candidates have taken the assessment since launch.

Keeping VPET Relevant to Changing Industry Contexts

To ensure that VTC's programmes reflect the latest manpower demands and training needs of different industries, the Training Boards associated with the 24 designated industry sectors conduct full-scale manpower surveys in four-year cycles. In 2019/20, manpower surveys for six economic sectors were released, along with update reports on 11 industries. These evaluations and manpower updates provide valuable inputs in the process of strategic manpower planning, employee skills development, and educational policy-making.

The online VTC Occupation Dictionary carries information on some 500 local occupations, providing reference for students and working adults to chart their progression pathways. This online platform was honoured with the Award of Excellence (Best School Websites) in the 25th Communicator Awards organised by the Academy of Interactive and Visual Arts in recognition of its user-friendly interfaces.

技能認證 確立專業水平

我們與多方團體合作推行美容美髮業「一試多證」的評估制度。考生成功通過考核，可同時取得香港、中國國家職業資格和國際專業標準聯盟 (ipsn) 認證。由 2019 年 1 月 1 日起，成功通過美容業考核的考生，可獲澳門勞工事務局頒發職業技能證明書。

由 2015 年起，VTC 舉辦的「樹藝專業能力評估」，符合從事政府工程合約操作電油鏈鋸進行樹木修剪工所需之資歷要求。自舉辦以來，已有約 260 名考生接受評估。

職專教育 緊貼行業發展

為確保課程切合不同行業的人力和培訓需求，VTC 轄下的訓練委員會每四年一次為 24 個所屬行業進行全面的人力調查。2019/20 年度，我們發表了六個行業的人力調查和 11 個行業的人力更新報告，當中提供的評估分析和人力更新資料，對人力策劃、僱員技能培訓和教育決策甚具參考價值。

我們亦編訂了網上「職業資料庫」，涵蓋約 500 種本地職業，助學生及在職人士規劃前路。網頁介面簡單易用，獲國際視覺藝術研究院頒發第 25 屆傳播獎「最佳學校網站」類別優異獎。



OUR
COLLABORATORS

THRIVING TRUSTED
PARTNERSHIPS

伙 伴 合 作

FORGING VALUABLE ALLIANCES

締結同盟



The VTC has built strong links with its industry and partner institutions. The network of partners opens up further opportunities for our students to widen their exposure.

In the year under review, the VTC established closer ties with partners at the local, regional and global levels, with a total of 68 agreements and Memoranda of Understanding (MoUs) instituted or extended, laying the foundation for multi-pronged and cross-border co-operation.

VTC 與業界及伙伴機構緊密聯繫，憑藉強大的網絡，為學生提供增廣知識、擴闊眼界的機會。

年內，我們與本地、區內及海外協作伙伴建立更緊密關係，新簽或續簽 68 份協議及合作備忘錄，為 VTC 與伙伴機構在不同領域的合作奠下根基。

COLLABORATION WITH LOCAL INDUSTRY

與本地業界 協作同行

At the local level, the VTC continues to extend its relationships and ties with industry partners, adding further dimensions to its capabilities in nurturing high-calibre talent for the sustainable development of different industries.

During the year, the VTC's strategic partnership agreements with Hong Kong Aero Engine Services Limited and Smart City Academy helped cultivate aviation maintenance professionals and smart city talent respectively. Collaborations were concluded with Microsoft, JP Morgan, Cathay Pacific Airways, CITIC Telecom International CPC Limited, and Computer and Technologies Holdings Limited, with the aim of nurturing quality manpower with multi-disciplinary and digital skills.

VTC 繼續與本地業界保持密切聯繫，以增強實力，為各行各業的持續發展培育優秀人才。

年內，VTC 分別與香港航空發動機維修服務有限公司和智慧城市學院簽訂合作協議，攜手培育飛機維修和智慧城市發展的專才。我們亦與微軟、摩根大通、國泰航空公司、中信國際電訊（資訊技術）有限公司、科聯系統集團有限公司開展合作，為行業培育具備跨學科知識和數碼技能的專才。



Donations and Scholarships

Generous philanthropy from partnering organisations plays a valuable role in helping the VTC provide holistic development programmes for its students. During the year under review, Chevalier Group set up a Scholarship Scheme to groom local engineering and construction talent. In addition, the Wu Jieh Yee Charitable Foundation injected new funding into the Wu Jieh Yee Bursary Scheme to support needy Higher Diploma students, and donated state-of-the-art laboratory equipment to THEi.

Donations from the Tin Ka Ping Foundation were received for promoting appreciation for traditional craftsmanship and global citizenship among students.

Scholarships continued to be provided by HSBC, Hong Kong International Theme Parks, the Chinese General Chamber of Commerce, Rotary District 3450 and others, further encouraging our students to pursue personal growth and professional development.

A donation from The Hong Kong Jockey Club Charities Trust was also received to upgrade facilities at the Vehicle Emissions Testing and Research Centre, and to launch the Jockey Club Blue Sky Education Programme.

獎助學金 培育良才

憑藉伙伴機構的慷慨捐助及支持，VTC 更能豐富學生的全人發展體驗。年內，我們獲其士集團捐款成立獎學金，培育工程及建造業界的專才。伍絮宜慈善基金亦為其助學金計劃注入新款項，支援有需要的高級文憑課程學生，基金並捐贈先進實驗室器材予香港高等教育科技學院，支援教學。

此外，我們亦獲田家炳基金會捐贈，提升學生對工藝的興趣和世界公民意識。

我們繼續獲得上海滙豐銀行有限公司、香港國際主題樂園有限公司、香港中華總商會、國際扶輪 3450 地區和其他機構伙伴捐贈獎助學金，鼓勵學生奮發向上、勤學立德。

香港賽馬會慈善信託基金亦為我們提供捐款，以提升重型車輛排放測試及研究中心的設備，並推行「賽馬會藍天教育計劃」。

Honorary Fellowships

Honorary Fellowships are VTC's highest accolades, bestowed on distinguished individuals for their contributions to the development of VPET or Hong Kong society, and the values and commitments they share with the VTC. In 2019/20, the six Honorary Fellows included:

- Prof Karen CHAN Ka-yin, JP
Executive Director,
German Pool O2O Limited
Founder & Cheongsam Designer,
The Sparkle Collection
- Mr David KWOK Sek-chi
Deputy Chairman, Managing Director
and Chief Executive,
Shanghai Commercial Bank Limited
- Mr Jackson LEUNG Siu-yin
Chief Executive Officer, C & C Joint
Printing Co., (HK) Limited
- Sr Dr Peter NG Yau-yee
Chairman and Founder,
Beria Consultants Limited
- Prof Cliff SUN Kai-lit, BBS, JP
Chairman, Kinox Enterprises Limited
- Mr Johnny YEUNG Chi-hung, MH
Chairman and Chief Executive Officer,
Fujikon Industrial Holdings Limited

榮譽院士

榮譽院士是 VTC 所頒授的最高榮譽，授予對職業專才教育或香港社會發展貢獻良多，且與 VTC 工作理念相連的社會翹楚。2019/20 年度，六位榮譽院士包括：

- 陳嘉賢教授，JP
德國寶電商貿易有限公司執行董事
The Sparkle Collection 創辦人暨
長衫設計師
- 郭錫志先生
上海商業銀行副董事長、
常務董事兼行政總裁
- 梁兆賢先生
中華商務聯合印刷（香港）有限公司
董事總經理
- 伍又宜博士測量師
貝鐳華顧問有限公司董事長及創辦人
- 孫啟烈教授，BBS, JP
建樂士企業有限公司主席
- 楊志雄先生，MH
富士高實業控股有限公司主席及
行政總裁





MAINLAND AND REGIONAL CONNECTIONS

接通神州 聯繫亞太

Our collaborative links on the Mainland and in the region continued to grow, opening up more avenues for VTC students and staff to benefit from intellectual, professional and cultural exchanges.

Invigorating Co-operation

The VTC continues to forge close relationships with enterprises, institutions and government bodies on the Mainland as well as Asia-Pacific countries including Australia, Japan, Singapore, South Korea and Thailand. These connections provide students with opportunities to engage in internships and knowledge exchange activities. A number of collaborative partnerships were also established in 2019/20, including MoUs signed on industry attachment and training programmes with China Aircraft Services Limited and Guangzhou Civil Aviation College.

Meanwhile, ongoing collaborations were augmented to reap collective benefits for students of both the VTC and partnering institutions. Riding on the success of an existing MoU between the National Institute of Technology (NIT) of Japan and the VTC, extensions of the MoU with NIT Kumamoto College and NIT Oyama College were signed to establish further co-operation on STEM development and applied research.

我們持續深化與內地和區內的聯繫，為學生和教職員開啟更多觀摩學習的機會，促進專業領域和文化的交流。

加強合作

VTC 繼續與內地及亞太地區國家，如澳洲、日本、新加坡、南韓及泰國的企業、院校和政府機構建立緊密合作關係，為學生提供實習和交流知識的機會。2019/20 年度，我們與多間機構及院校締結合作關係，包括與中國飛機服務有限公司和廣州民航職業技術學院簽訂合作備忘錄，為學生提供實習和培訓。

我們亦加強與伙伴院校的合作，以惠及雙方學生。隨著 VTC 與日本國立高等專門學校簽訂的合作備忘錄進展順利，我們續與熊本高等專門學校和小山高等專門學校簽訂協議，進一步協作推動 STEM 的發展和應用研究。

Prompting Knowledge Exchange

To keep the VTC updated on best practices and latest trends in VPET and further our educational missions, we play an active role in educational conferences and forums across the Mainland and the region. These included the Worlddidac Asia and BIBB International Roadshow in Thailand, the Applied Learning Conference in Singapore, the International Symposium on Advance in Technology Education in Japan and the Asian Education Forum in Chengdu during the year.

We also facilitated professional knowledge exchange by organising joint initiatives with our various partners. For instance, THEi has established an exchange platform for Chinese Medicine pharmaceutical professionals in the Guangdong-Hong Kong-Macao Greater Bay Area to enhance professional knowledge and skills, and foster sharing of expertise. The first Greater Bay Area Speech Contest was staged last year to boost public speaking skills among students of the VTC, Shenzhen Polytechnic and Zhongshan Polytechnic. The biennial VTC-ITE International Student Seminar co-hosted by the VTC and the Institute of Technical Education of Singapore attracted over 600 students from Hong Kong, Shenzhen, Singapore and the United Kingdom to delve into global mega-trends in technology and their impact on individuals and society.

推動知識交流

VTC 積極參與內地及區內的大型教育會議及論壇，從中汲取成功經驗及掌握職業專才教育的最新發展趨勢。年內，我們參與多個大型活動，包括在泰國舉行的亞洲教育技術裝備展覽會及德國聯邦職業教育和訓練學院路演、新加坡舉行的應用學習會議、日本舉行的國際促進科技教育研討會，以及成都舉行的亞洲教育論壇。

我們亦與伙伴合辦各種活動，促進專業知識交流。例如 THEi 成立的粵港澳大灣區中藥藥劑專業人員交流平台，有助提升中藥從業員的知識和技能，鼓勵知識共享。去年舉辦的首屆「演」出大灣區演講比賽，給予 VTC、深圳職業技術學院和中山職業技術學院的學生磨練公開演說技巧的機會。我們亦與新加坡工藝教育局合辦兩年一度的 VTC-ITE 國際學生研討會，為 600 多名來自香港、深圳、新加坡和英國的學生提供平台，探討全球科技發展大勢，以及科技對個人以至社會所帶來的影響。



The VTC also offers training to in-service personnel on the Mainland. During the year, we partnered with the Education Department of Hainan Province to launch the first professional exchange programme for 25 principals from primary and secondary schools in Hainan. Teacher training programmes were delivered to 120 principals and management seniors from vocational institutes in Guangxi Province through the platform of the Guangxi-Hong Kong Vocational Education Development Alliance, a strategic initiative between the VTC and Education Department of Guangxi Zhuang Autonomous Region.

During the year, we received Mainland delegations from government bodies, academic institutions and agencies in Guangdong, Guangxi, Hangzhou, Macau, Ningbo and Sichuan to exchange professional expertise and explore collaborations in VPET development.

VTC 亦為內地在地人員提供培訓。年內，我們伙拍海南省教育廳，首度為 25 名海南省中小學校長舉辦交流計劃；並與廣西壯族自治區教育廳合作設立桂港現代職業教育發展中心，為廣西省多間職業技術院校合共 120 名校長和高管人員，提供教師培訓課程。

年內，我們亦接待來自廣東、廣西、杭州、澳門、寧波、四川多個省市的代表團到訪，包括政府、學術機構等人員，就職業專才教育的發展交流專業意見，探討合作機會。

GLOBAL NETWORK 環球網絡

The VTC spares no effort in strengthening its international outreach. Study tours, familiarisation visits, shared programmes and projects with multi-national partners enable VTC students and staff to broaden their world view and gain the international capabilities to prosper in today's global landscape of increased economic and cultural interfaces.

During the year, the VTC forged new ties or strengthened existing bonds with international partners from Finland, France, Germany, India, Norway, Sweden, Switzerland, the Netherlands, Turkey, the United Kingdom and the United States. New MoUs were signed to put in place collaborations and exchanges with renowned academic institutions such as Turku University of Applied Sciences in Finland; University of the Arts London and Manchester Metropolitan University in the United Kingdom; and Southern California Institute of Architecture and the University of Arizona in the United States.

Driving Home World Insights and Knowledge

Meanwhile, we continue orchestrating joint events with our overseas partners to benefit our students, staff and society through the exchange of valuable insights and knowledge. An example was the seminar series Arboriculture and Sustainable Urban Forest Management organised by THEi, which gathered local and overseas experts to share their green knowledge and expertise.

Under the International Visiting Fellows/Scholars Scheme and the Visiting Fellows/Creators-in-Residence Scheme, professionals and experts were invited from Austria, Denmark, France, Germany, the United Kingdom and the United States to meet VTC students and staff, and give professional advice on skills development in the fields of design and culinary arts. Master talks were hosted to share world-class insights across the community, including industry partners, practitioners, staff and students, elevating the reputation of VPET among the public.

VTC 致力拓展國際網絡，並透過舉辦學習交流、參觀考察及與多國伙伴機構合辦課程和專題項目，擴闊師生的視野，提升知識和技能，迎接環球經貿、文化融合而帶來的發展機遇。

年內，VTC 與來自芬蘭、法國、德國、印度、挪威、瑞典、瑞士、荷蘭、土耳其、英國和美國的國際伙伴加強合作聯繫。我們與多家知名學府新簽合作備忘錄，推動雙方開展合作和交流項目，包括芬蘭圖爾庫應用科學大學、英國倫敦藝術大學和曼徹斯特城市大學、美國南加州建築學院和亞里桑那大學等。

環球視野 觀摩學習

去年，我們續與海外伙伴合辦不同活動，為 VTC 學生、員工，以至社會各界引入啟發性思維。其中，THEi 主辦的「樹木栽培與可持續城市森林管理」研討會系列，匯聚多位本地及海外專家，分享有關綠化城市的專業識見。

我們亦推行國際訪問學者資助計劃，以及訪問學人/駐校創作家計劃，邀請來自奧地利、丹麥、法國、德國、英國和美國的專家來訪，與 VTC 師生分享設計和廚藝領域技能發展的真知灼見。我們舉辦的大師班講座，讓社會各界包括行業合作伙伴、從業員、教職員和學生，了解世界級專家的精闢見解，並藉此推廣職業專才教育。





OUR
PEOPLE

STRENGTHENING
HUMAN CAPITAL

扶 育 人 才

BUILDING HUMAN CAPITAL

培育人才



With dedication to excellence in nurturing talent, the VTC encourages its students, staff and alumni to continue equipping themselves so as to make their mark in this age of transformation.

VTC 致力培育人才，鼓勵學生、員工及校友自我增值，積極裝備自己，以在瞬息萬變的時代發揮所長。

INSPIRING MINDS FOR THE NEW ERA 啟發新思新人才

At the VTC, we attach great emphasis to whole person development, enabling students to realise their full potential. We encourage students to participate in local, regional and global competitions, which provide them with opportunities to hone their skills and gain international exposure. Students also take part in various cross-disciplinary projects and extracurricular activities to polish their skills and competencies in such areas as digital literacy, multi-disciplinary innovation, design thinking and entrepreneurship, so as to meet the challenges of a rapidly-changing world.

Among innovation-sparking events during the year was HKDI inspire* Design Thinking 2019, which featured lectures and workshops

by global experts and gave our students insights into the application of design thinking to tackling world issues. A series of training workshops, mentorship programmes and business network support was also launched to help instil the spirit of entrepreneurship into students. The THEi X SCMP Innovation and Entrepreneurship Challenge 2019 allowed students to receive business training and make presentations to seasoned corporate leaders, helping them acquire an innovative spirit and inspiring them to participate in start-ups.

Our students also took part in a wide range of activities to enhance their soft skills, ranging from the 'IVElite Student Peer Mentoring Scheme' and 'Wofoo Leaders' Network' to the challenge-based physical training programme 'Road to Marathon' and the communication coaching initiative 'Speak for Success Programme'. These interactive learning experiences helped strengthen our students' capabilities for success in the 21st century.



VTC 重視全人發展，助同學盡展潛能。我們鼓勵學生透過參加本地、區域及國際賽事以磨練技能、開拓環球視野。學生亦藉著參與跨學科研習和課外活動，提升數碼技能，發展多元創新及設計思維，培育企業家精神，迎接社會日新月異的挑戰。

年內，VTC 舉辦多項活動，啟迪學生的創新思維。當中包括 HKDI inspire* Design Thinking 2019 活動，邀得國際專家主持講座及工作坊，啟發學生運用設計思維，應對世界各種挑戰。此外，我們亦籌劃多個培訓工作坊及學長計劃，並與工商界攜手，栽培學生的企業家精神。THEi 與南華早報合辦「THEi X SCMP 創業挑戰賽 2019」，讓學生藉著比賽，向資深企業領袖闡述創業構思，學習營商技巧，從而鼓勵他們勇於求新，開拓初創事業。

學生亦參與各式各樣課外活動，提升軟技能，包括「IVElite 學長啟導計劃」、「和富領袖網絡」、挑戰自我的長跑運動「Road to Marathon」及訓練演說技巧的「說出成功路計劃」。這些互動學習體驗均有助增強學生 21 世紀所需的能力。

Expanding Learning Exposure

Industry attachments, a featured element of our Degree and Higher Diploma curricula, allow our students to try their hands at real-world professional practices, and gain the right work experience to enhance their future employability.

In 2019/20, VTC students took part in work placements in different local organisations including major businesses, SMEs, NGOs and government bodies. Some of our students took up industry attachments in Mainland cities and overseas countries such as France, Japan and Singapore to learn about work practices and collaborative team work.

VTC students also benefit from cross-boundary learning opportunities. In 2019/20, over 4,000 students participated in a variety of outbound activities ranging from academic and cultural exchange programmes to competitions, exhibitions and joint projects. Their footprints stretched across the Mainland and Belt & Road countries to nations such as Belgium, France, Japan, Norway, South Korea, Switzerland, the Netherlands and the United Kingdom. Our students also benefited from sharing of knowledge with global peers through collaborative projects and online platforms.

This cross-regional exposure helps students enhance their professional knowledge and broaden their vision. During the year, 20 IVE Engineering students participated in an exchange tour to Croatia for exploring the latest Internet-of-Things know-how for smart city development. Some 100 students from the Tourism and MICE stream joined a study tour to Hangzhou to learn about good practices in attractions management.

多元學習 擴闊經驗

工作實習是 VTC 學位及高級文憑課程的重要元素，學生可在真實環境中實踐專業知識，汲取工作經驗，提升就業競爭力。

2019/20 年度，VTC 學生在本地不同機構實習，包括大型企業、中小企業、非牟利及政府機構。部分學生前往內地城市和海外國家如法國、日本及新加坡等地實習，汲取工作經驗，提升團隊協作技巧。

VTC 為學生提供跨境學習機會。2019/20 年度，我們為逾 4,000 名學生安排不同形式的境外交流活動，包括學術及文化交流計劃、比賽、展覽及專題協作項目。學生足跡遍布內地、一帶一路國家，及比利時、法國、日本、挪威、南韓、瑞士、荷蘭及英國等地。學生亦透過專題學習及網上平台，與世界各地年輕人分享知識，獲益良多。

學生透過參與各項跨地域活動，提升專業知識，擴闊視野。年內，20 名 IVE 工程學科學生前往克羅地亞進行交流，了解當地如何以最新的物聯網技術，推動智慧城市的發展；另約 100 名修讀旅遊及會議展覽課程的學生參加杭州交流團，學習景點管理，增進專業知識。

Promoting Multi-cultural Diversity on Campus

We make constant efforts to give our learning environment a culturally diverse and inclusive ambience. During the year, the VTC welcomed exchange students from the Mainland, Australia, Germany, Hungary, Indonesia, Italy, Malaysia, Morocco, Sweden and the United States.

Additionally, a series of cultural activities was launched with the support of various Consulates-General to encourage cultural

understanding between local and visiting students, and promote global citizenship. A new cohort of International Student Ambassadors of the year was entrusted with a view to cultivating cultural diversity and integration on campus.

多元文化 共融校園

VTC 致力營造文化多元共融的學習環境，年內，我們的交流生來自內地、澳洲、德國、匈牙利、印尼、意大利、馬來西亞、摩洛哥、瑞典及美國等地。

此外，在多國總領事館的支持下，我們舉辦了一系列文化活動，加強與來訪學生之間的文化交流，推廣全球公民意識。我們亦繼續委任新一屆國際學生大使，協助建構文化多元共融的校園。



Student Statistics 學生統計資料

Number of students of the VTC member institutions in 2019/20:
2019/20 年度 VTC 機構成員學生人數：

Member Institutions 機構成員	Types of Programmes 課程種類	
	Pre-employment 職前	In-service Training 在職培訓
Technological and Higher Education Institute of Hong Kong 香港高等教育科技學院	2,940	330
Hong Kong Institute of Vocational Education, Hong Kong Design Institute, School of Business and Information Systems 香港專業教育學院、香港知專設計學院及 工商資訊學院	28,280	45,970
Youth College 青年學院	7,630	4,220
Pro-Act Training and Development Centres 卓越培訓發展中心		4,920
Chinese Culinary Institute 中華廚藝學院	160	160
Hotel and Tourism Institute 酒店及旅遊學院	410	1,210
International Culinary Institute 國際廚藝學院	1,510	150
Maritime Services Training Institute 海事訓練學院	160	2,060
Institute of Professional Education And Knowledge 高峰進修學院	-	69,790
School for Higher and Professional Education 才晉高等教育學院	1,950	2,330
Integrated Vocational Development Centre 匯縱專業發展中心	2,020	2,620
Shine Skills Centres 展亮技能發展中心	680	90
Total 總數	45,740	133,850

Student Achievements and Awards 學生成就與獎項



World Solar Challenge 2019

The IVE Engineering Solar Car team formed by IVE Engineering teachers and students participated in the World Solar Challenge 2019 in Australia, a biennial race that brings together solar cars of tertiary educational institutions and enterprises across the globe to showcase technical excellence. With its new edition of solar-powered car, SOPHIE 6s, the team successfully traversed 3,000 km across the desert and wilderness in Australia, and clinched third place in the highly demanding and challenging Cruiser Class.

世界太陽能車挑戰賽 2019

由 IVE 工程學科師生組成的 IVE 工程太陽能車隊，遠赴澳洲出戰世界太陽能車挑戰賽 2019。這兩年一度的賽事，匯聚全球大專院校及企業研發的太陽能車，一同展現卓越性能。IVE 車隊以新型號 SOPHIE 6s 出賽，成功橫越澳洲 3,000 公里沙漠和荒野，於難度和挑戰性俱高的「房車賽」賽事中獲得季軍。

WorldSkills Kazan 2019

In August 2019, a Hong Kong team including VTC students and graduates took part in the 45th WorldSkills Competition held in Kazan, Russia, and brought home a record-high number of Medallions for Excellence in 11 trades.

2019 喀山世界技能大賽

2019年8月，香港代表隊包括VTC學生及畢業生，前往俄羅斯喀山參加第45屆世界技能大賽，並在11個項目中奪得優異獎章，獎牌數目為歷年之冠。



- Medallion for Excellence (Web Technologies)
CHEUNG Kuen-yuet
Graduate of Higher Diploma in Software Engineering, IVE
- Medallion for Excellence (Cooking)
LEE Hon-fai
Graduate of Diploma in European Cuisine, ICI
- Medallion for Excellence (Electrical Installations)
CHAN Yu-tai
Graduate of Craft Certificate in Electrical Engineering, Youth College
- Medallion for Excellence (Graphic Design Technology)
MAN Hoi-tung
Graduate of Higher Diploma in Visual Communication, HKDI
- Medallion for Excellence (Hairdressing)
WONG Pun-shing
Graduate of Diploma of Vocational Education (Hairdressing), Youth College
- Medallion for Excellence (Jewellery)
CHAN Wing-long
Graduate of Diploma of Vocational Education (Jewellery Arts and Design), Youth College
- Medallion for Excellence (Mechatronics)
AU YEUNG Ka-ming, YEUNG Ka-ho
Graduates of Higher Diploma in Mechanical Engineering, IVE
- Medallion for Excellence (Mobile Robotics)
LAW Siu-leung, Ricky LEE Wai-kit
Graduates of Higher Diploma in Electrical Engineering, IVE
- Medallion for Excellence (Pâtisserie and Confectionery)
CHAN Yin-wah
Graduate of Diploma in Bakery, Pastry and Confectionery, ICI
- Medallion for Excellence (Refrigeration and Air Conditioning)
KWOK Chun-ming
Graduate of Diploma of Vocational Education (Building Service Engineering), Youth College
- Medallion for Excellence (Visual Merchandising)
LUI Kei-kwan
Graduate of Higher Diploma in Exhibition Design, HKDI
- Sustainable Practice Award 1st Winner (Car Painting)
LI Kam-hung
Graduate of Diploma of Vocational Education (Automotive Technology), Youth College
- 優異獎章（網站全端科技）
張權悅
IVE 軟件工程高級文憑畢業生
- 優異獎章（西式烹調）
李漢輝
ICI 歐陸廚藝文憑畢業生
- 優異獎章（電氣安裝）
陳宇泰
青年學院電機工程技工證書畢業生
- 優異獎章（平面設計科技）
文海桐
HKDI 視覺傳意高級文憑畢業生
- 優異獎章（美髮）
王彬城
青年學院職專文憑（髮型設計）畢業生
- 優異獎章（珠寶製作）
陳詠朗
青年學院職專文憑（珠寶設計與工藝）畢業生
- 優異獎章（機電一體化）
歐陽家明、楊家豪
IVE 機械工程學高級文憑畢業生
- 優異獎章（機械人）
羅兆良、李偉傑
IVE 電機工程高級文憑畢業生
- 優異獎章（西點製作）
陳彥樺
ICI 西式包餅及糖藝文憑畢業生
- 優異獎章（空調製冷）
郭振銘
青年學院職專文憑（屋宇裝備工程）畢業生
- 優異獎章（櫥窗設計）
呂紀均
HKDI 展覽設計高級文憑畢業生
- 可持續性實踐獎項 - 第一名（汽車噴漆）
李錦鴻
青年學院職專文憑（汽車科技）畢業生



Applied Science

The Ninth Healthy Cooking Competition

- Champion
CHAN Bak-ki, HO Kwan-ching
Department of Applied Science, IVE (Kwai Chung)
- First Runner-up
CHEUK Wai, LAW Tsui-yin
Department of Applied Science, IVE (Kwai Chung)
- Prize in Innovation, Technology, Nutrition
Manny TSE, WONG Cho-wan, MA Jo-yi, YAU Wing-suet,
CHAN Tsz-yau, CHAN Ka-hei
Department of Applied Science, IVE (Kwai Chung)

Business

ACCA-CFA Institute Business Competition 2019/20

- Merit Award
HO Hung-cheong, LIU Wing-yu, LI Caiying, WONG Kei-ting
Department of Business, IVE (Sha Tin)
- Judges' Commendation Award
LAW Tak-lung, NG Ka-keung, CHAN Tsz-yin,
CHENG Cheung-ho
Department of Business, IVE (Tuen Mun)

Childcare, Elderly and Community Services

Samsung Solve for Tomorrow 2019

- Merit Award
SZE Ka-man, NG Shing-yuet, LIN Mingqi, LI Pui-ying,
SO Mo-hin, SHEK Hiu-hau, CHEUNG Sin-pui, LEUNG Hoi-yu,
LEUNG Wai-in, CHAN Kwan-yi
Department of Childcare, Elderly and
Community Services, IVE (Sha Tin)

應用科學

第九屆健康飲食設計烹飪比賽

- 冠軍
陳柏錡、何筠靜
IVE (葵涌) 應用科學系
- 亞軍
卓瑋、羅翠謙
IVE (葵涌) 應用科學系
- 創新意念獎、科技應用獎、營養健康獎
謝汶懿、黃助允、馬祖頤、邱穎雪、
陳子柔、陳家晞
IVE (葵涌) 應用科學系

商業

特許公認會計師公會、特許金融分析師協會 「商業策劃大比拼 2019/20」

- 優異獎
何鴻昌、廖咏宇、李彩盈、黃紀婷
IVE (沙田) 商業系
- 評判嘉許狀
羅德隆、吳家強、陳梓賢、鄭翔昊
IVE (屯門) 商業系

幼兒、長者及社會服務

Samsung Solve for Tomorrow 2019

- 優異獎
史嘉雯、吳丞悅、林明琪、李沛瀝、
蘇武軒、石曉巧、張善榕、梁凱愉、
梁慧妍、陳君怡
IVE (沙田) 幼兒、長者及社會服務系

Culinary

2019 Asian Culinary Exchange

- Supreme Gold Award - Appetizer
LIU Po-tsun
Diploma in Chinese Cuisine, CCI
- Gold Award - Dessert
LIU Sze
Diploma in Chinese Cuisine, CCI
- Silver Award - Hot Dish
LIN Junjie, SO Lok-yuen
Diploma in Chinese Cuisine, CCI

Gourmet Master Chefs 2019 - Grand Finale

(Student Category)

- Overall Winner, Gold Award and Best Aesthetics Award
Kevin CHAN Ka-wang
Diploma in Chinese Cuisine, CCI
- Bronze Prize
Jacky LIU Chun-ki
Department of Hospitality Management, THEi

The 25th IKA Culinary Olympics

- Silver Award (Junior National Team Category)
Emily CHAN Hiu-kwan (Youth Member of Hong Kong
Culinary National Team)
Department of Hospitality Management, THEi

廚藝

2019 亞洲名廚精英賽

- 至尊金獎—前菜
廖寶淦
CCI 中華廚藝文憑
- 金獎—甜品
廖詩
CCI 中華廚藝文憑
- 銀獎—熱葷
林俊杰、蘇樂炫
CCI 中華廚藝文憑

環球廚神·國際挑戰賽 2019 —總決賽 (學生組)

- 全場總冠軍、榮譽金獎、最佳賣相獎
陳家宏
CCI 中華廚藝文憑
- 銅獎
廖俊祺
THEi 酒店及餐飲管理學系

第 25 屆世界奧林匹克烹飪比賽

- 銀牌 (青年烹飪國家隊組別)
陳曉筠 (香港青年廚師隊成員)
THEi 酒店及餐飲管理學系



Design

Red Dot Award: Design Concept 2019

- The Red Dot: Best of the Best Award
Jordan LAU Tsz-chun
Department of Architecture, Interior and Product Design, HKDI

Hong Kong Smart Design Awards 2019 (Conceptual Group - Student Division)

- Gold Award
Marco HEUNG Tsz-hang
Department of Design, THEi
- Silver Award
Tiffany CHEUNG Sui-wa
Department of Architecture, Interior and Product Design, HKDI
- Bronze Award
LEUNG Ching
Department of Design, THEi

Kam Fan Awards 2019

- Bronze Award and Best Craft of Copy
Cherry LEUNG, YU Kin-yin, YIP Sheung-lok,
WONG Yu-hin
Department of Design, THEi



設計

2019 紅點設計概念大獎

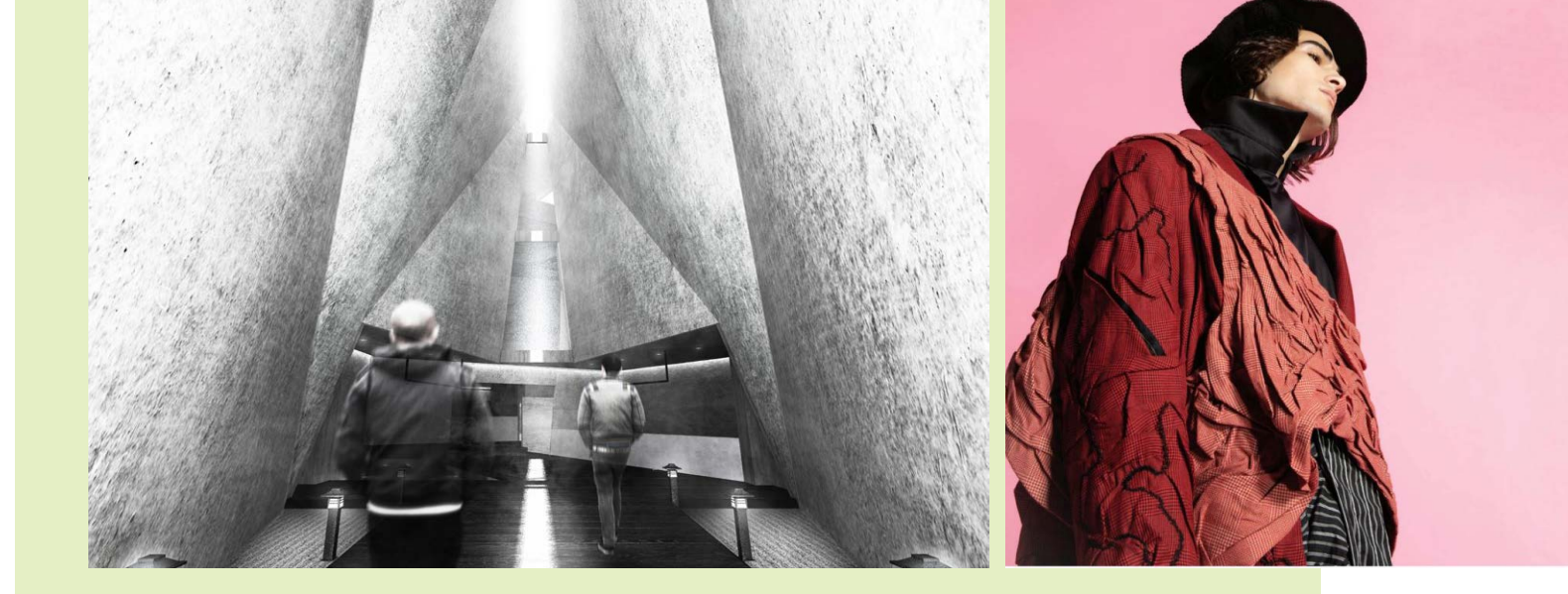
- 紅點最佳設計獎
劉子晉
HKDI 建築、室內及產品設計學系

香港智營設計大賞 2019 (概念組別 - 學生組)

- 金獎
鄉梓衡
THEi 設計學系
- 銀獎
張萃華
HKDI 建築、室內及產品設計學系
- 銅獎
梁靜
THEi 設計學系

2019 金帆廣告大獎

- 銅獎及最佳文案大獎
梁卓詠、余建賢、葉常樂、王宇軒
THEi 設計學系



The International Federation of Interior Architects/ Designers Global Awards Program

- Silver Award (Student Category)
CHU Ka-wing
Department of Architecture, Interior and Product Design, HKDI

GHM Greater Bay Area Institute of Urban Architecture (Hong Kong) BIM+Historical Renovation Competition 2019

- Champion
Iris LEE, Beryl LAM, Miki CHOY, TIN Yeuk-fei
Department of Environment, THEi

Hong Kong Young Fashion Designers' Contest 2019

- Second Runner-up and New Talent Award
Enzo CHAN
Department of Fashion and Image Design, HKDI

DFA Hong Kong Young Design Talent Award 2019

- HKDI Young Design Talent Award
Joseph SO Chun-kit
Department of Fashion and Image Design, HKDI
- CreateSmart Young Design Talent Special Award
Shahrukh KHAN
Department of Fashion and Image Design, HKDI
Andrew LAU Hiu-lok
Department of Design, THEi

國際室內建築師暨設計師團體聯盟 「全球大獎計劃」

- 銀獎 (學生組)
朱家穎
HKDI 建築、室內及產品設計學系

粵港澳大灣區城市建築學會 (香港) BIM 建築設計比賽 2019

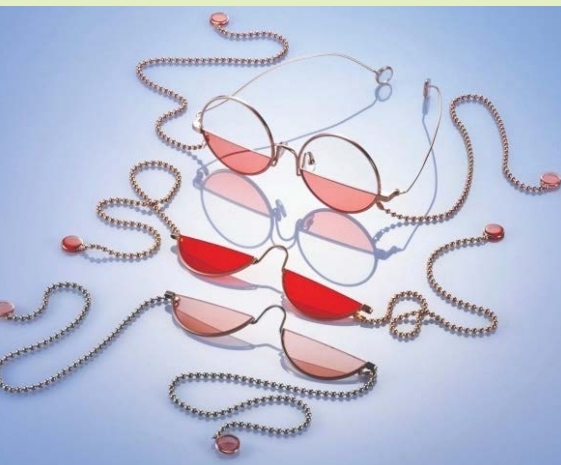
- 冠軍
李紫晴、林樂怡、蔡美淇、田若霏
THEi 環境學系

2019 香港青年時裝設計家創作表演賽

- 季軍及新晉人才獎
陳子華
HKDI 時裝及形象設計學系

DFA 香港青年設計才俊獎 2019

- 香港知專設計學院青年設計才俊獎
蘇進傑
HKDI 時裝及形象設計學系
- 創意智優青年設計才俊特別獎
李宗諾
HKDI 時裝及形象設計學系
劉曉樂
THEi 設計學系



Knitwear Symphony 2019 and the 9th Hong Kong Young Knitwear Designers' Contest

- First Runner-up and Merino Wool Award
Tina TSOI Sze-ting
Department of Design, THEi
- Shima Seiki Award
Ryan WONG Hin-kok
Department of Fashion and Image Design, HKDI

Future Cut – Fashion Design Competition Asia Award

- Gold Award and Online Popularity Award
Anson YU Tsun-kit
Department of Design, THEi

The 21st Hong Kong Eyewear Design Competition (Student Group)

- Champion
LI Yuen-ying
Department of Architecture, Interior and Product Design, HKDI
- First Runner-up
YUNG Tsz-shan
Department of Architecture, Interior and Product Design, HKDI
- Second Runner-up
LUNG Cheong
Department of Architecture, Interior and Product Design, HKDI

毛織時裝匯演 2019 暨第九屆香港青年毛織設計師大賽

- 亞軍及最佳羊毛運用大獎
蔡詩婷
THEi 設計學系
- Shima Seiki Award
黃衍覺
HKDI 時裝及形象設計學系

裁出天地亞洲時裝設計大賽

- 金獎及網上最具人氣大獎
余浚滌
THEi 設計學系

第 21 屆香港眼鏡設計比賽 (學生組)

- 金獎
李婉瑩
HKDI 建築、室內及產品設計學系
- 亞軍
容芷珊
HKDI 建築、室內及產品設計學系
- 季軍
龍鏘
HKDI 建築、室內及產品設計學系

The 11th International Footwear Design Competition

- First Runner-up (Ladies' Leisure Category)
Irene SIU Chin-wan
Department of Design, THEi
- Second Runner-up (Sport Shoes Category)
Stephanie CHOW
Department of Design, THEi

JMA International Jewelry Design Competition 2019 (Local Student Group)

- Champion
LI Yingyu
Department of Architecture, Interior and Product Design, HKDI

The 36th Hong Kong Watch & Clock Design Competition (Student Group)

- Champion
WONG Sze-wa
Department of Architecture, Interior and Product Design, HKDI
- First Runner-up
CHEUNG Sau-ki
Department of Architecture, Interior and Product Design, HKDI
- Second Runner-up
Hattie CHAN
Department of Design, THEi

Premier Print Awards 2019

- Best of Category (Benny) in Innovative Print – Others Category and Award of Recognition in Post-secondary Student Category
WONG Man-yi, MA Yee-man, KWONG Tsz-ho, CHIK Wai-ling, CHAN Wing-tung, LAI Kwai-chi, CHIN Ka-yi, LEUNG Cheuk-yin, CHAN Chi-hei, YIM Hon-lam, SHAM Tsun-ho, LO Tsz-wai, KWOK Sin-wai, WAN Ho-yin, TSUI Kam-fai, NG Yat-hei, WONG Ho-lung
Department of Communication Design and Department of Digital Media, HKDI

第 11 屆國際鞋款設計比賽

- 亞軍 (女裝休閒)
蕭芊允
THEi 設計學系
- 季軍 (運動鞋)
周家嘉
THEi 設計學系

JMA 國際珠寶設計比賽 2019 (本地學生組)

- 冠軍
李迎榆
HKDI 建築、室內及產品設計學系

第 36 屆香港鐘表設計比賽 (學生組)

- 冠軍
黃詩驊
HKDI 建築、室內及產品設計學系
- 亞軍
張秀淇
HKDI 建築、室內及產品設計學系
- 季軍
陳奕蓓
THEi 設計學系

美國印製大獎 2019

- 創意印製最佳類別 (班尼獎) – 其他類別及專上學生組嘉許獎
黃敏兒、馬綺敏、鄺子浩、戚慧玲、陳穎彤、黎桂芝、錢家儀、梁焯然、陳梓稀、嚴瀚林、岑浚豪、盧梓煒、郭善維、溫浩賢、徐鑫輝、吳溢希、黃浩麟
HKDI 傳意設計學系及數碼媒體學系



Engineering

Urban Renewal Authority Innovative Design Competition 2020

- Gold Award, Smartest Design Award and Best Model/Digital Presentation Award
CHOW Wai-keung, TSANG Chung-chung, CHAN Leung-kwan
Department of Construction, IVE (Tsing Yi)

International Seminar on Technology for Sustainability 2019

- Best Innovation Award
Dicky TSUI
Department of Engineering, IVE (Haking Wong)
- Best Presentation Award
Kevin TSANG
Department of Engineering, IVE (Haking Wong)
- Popular Award
Isaac WONG
Department of Engineering, IVE (Haking Wong)

Information Technology

'Smart Life in Greater Bay Area' Innotech Project Proposal Competition

- Merit Award
KUK Yuk-man, CHAN Ka-chun, LAM Yu-him
Department of Information Technology, IVE (Tuen Mun)
- Merit Award
NGAI Ka-tung, LI Tsz-yan
Bachelor of Science (Honours) in Computing, SHAPE

AWS DeepRacer League Hong Kong

- Champion
CHONG Kwai-hung
Department of Information Technology, IVE (Lee Wai Lee)
- First Runner-up
CHEUNG Kam-hung
Department of Information Technology, IVE (Lee Wai Lee)

工程

市區重建局創意工程及建築設計比賽 2020

- 金獎、最佳智能設計獎、最佳展品或數碼展品暨簡報設計獎
周偉強、曾琮淞、陳亮均
IVE (青衣) 建造工程系

國際可持續發展科技論壇 2019

- 最具創意獎
徐德熙
IVE (黃克競) 工程系
- 最佳演繹獎
曾智威
IVE (黃克競) 工程系
- 最受歡迎獎
黃俊賢
IVE (黃克競) 工程系

資訊科技

「大灣區智能生活」創科提案比賽

- 優異獎
管旭民、陳家雋、林宇軒
IVE (屯門) 資訊科技系
- 優異獎
魏嘉彤、李紫恩
SHAPE 電腦運算 (榮譽) 理學士

AWS 自動駕駛賽車聯盟香港站

- 冠軍
莊桂鴻
IVE (李惠利) 資訊科技系
- 亞軍
張金洪
IVE (李惠利) 資訊科技系

AWS Artificial Intelligence Hackathon

- Third Place
KWAN Chun-long, NG Sin-ching
Department of Information Technology, IVE (Lee Wai Lee)

iOS App Dev and Challenge 2019

- First Prize
LI Yiu-long, CHUNG Wai-shing, CHIU Wai-kin
Department of Information Technology, IVE (Sha Tin)
- Best UI Interface App Award
Sandra LAU Chi-ching, Hidy WONG Hoi-ki, SIU Tik-ki
Department of Digital Media, HKDI

Pan-Pearl River Delta Region University IT Project Competition 2019

- Gold Award
LEE Wai-shun, CHAN Tsz-hei, KAN Sin-hong, WONG Siu-ki
Department of Information Technology, IVE (Tsing Yi)

Guangdong - Hong Kong - Macao Greater Bay Area IT System Development Competition 2019

- Gold Award
FONG Ming-to, LAI Ka-chuen, TAM Tse-fung, WU Yat-kwan
Department of Information Technology, IVE (Chai Wan)
- Bronze Award and Most Creative Award
CHEUNG Kam-hung, NG Sin-ching
Department of Information Technology, IVE (Lee Wai Lee)
- Outstanding Project (Hong Kong Region)
Trevor LAM Cheuk-fung, MAN Chin-pang, TANG Chun-wo, HSU Wan-chi, LAW Sze-wai, Levin LUN Li-yun
Department of Information Technology, IVE (Sha Tin)

AWS 人工智能編程馬拉松

- 第三名
關俊朗、伍善正
IVE (李惠利) 資訊科技系

iOS 應用程式開發挑戰賽 2019

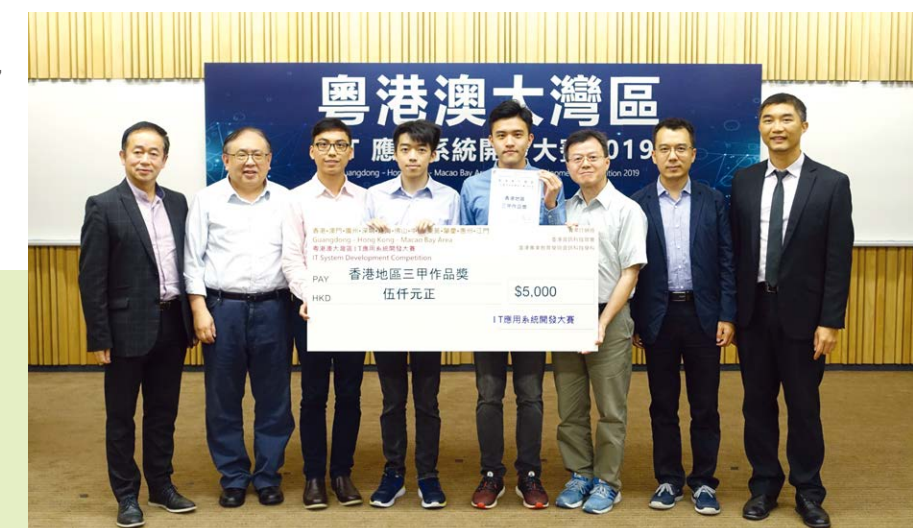
- 冠軍
李耀朗、鍾煒誠、邱煒鍵
IVE (沙田) 資訊科技系
- 最佳 UI 介面應用程式
劉子晴、黃凱琪、蕭迪琦
HKDI 數碼媒體學系

2019 泛珠三角 + 大學生計算機作品賽

- 金獎
李瑋舜、陳梓禧、簡羨康、黃紹岐
IVE (青衣) 資訊科技系

2019 粵港澳大灣區 IT 應用系統開發大賽

- 一等獎
方明道、黎家全、譚梓豐、胡溢鈞
IVE (柴灣) 資訊科技系
- 銅獎及最佳創意獎
張金洪、伍善正
IVE (李惠利) 資訊科技系
- 香港地區優秀作品
林卓楓、文展鵬、鄧震和、徐蘊慈、羅詩慧、倫禮云
IVE (沙田) 資訊科技系



Dr Ng Tat-lun Memorial Outstanding Students Award Scheme

Applied Science

- FUNG Sze-man
Higher Diploma in Rehabilitation Services, IVE

Childcare, Elderly and Community Services

- Phyllis TSE Yuen-lam
Higher Diploma in Child Care and Education, IVE

Design

- LI Yu-sum
Higher Diploma in Architectural Design, HKDI
- CHAN Lok-yiu
Higher Diploma in Interior Design, HKDI

Engineering

- CHEUNG Pei-zhi
Higher Diploma in Building Services Engineering, IVE
- LEUNG Hiu-kwan
Higher Diploma in Electrical Engineering, IVE

Hospitality

- NG Ho-ching
Higher Diploma in Culinary Arts, ICI

Information Technology

- WONG Ka-hing
Higher Diploma in Game Software Development, IVE

Foundation Studies

- NGAN Pak-kin
Diploma of Vocational Education (Electronic and Computer Engineering), Youth College

伍達倫博士紀念傑出學生獎勵計劃

應用科學

- 馮斯敏
IVE 復康服務高級文憑

幼兒、長者及社會服務

- 謝琬琳
IVE 幼兒教育高級文憑

設計

- 李宇森
HKDI 建築設計高級文憑
- 陳樂瑤
HKDI 室內設計高級文憑

工程

- 張沛知
IVE 屋宇裝備工程學高級文憑
- 梁曉鈞
IVE 電機工程高級文憑

酒店及旅遊

- 吳皓晴
ICI 廚藝高級文憑

資訊科技

- 王嘉興
IVE 遊戲軟件開發高級文憑

基礎課程

- 顏百堅
青年學院職專文憑（電子及電腦工程）



INVIGORATING BONDS WITH ALUMNI 凝聚校友 惠澤後輩

The unwavering support of our alumni community has contributed significantly to providing learning support for VTC students and enabling the VTC's sustainable advancement.

Over the past year, our 20 Alumni Associations and 1,700 alumni advocates have devoted time, expertise and resources to nurturing our younger generation through professional mentoring and the provision of work placements. Leaders of Alumni Associations and Alumni Advisors teamed up to offer valuable connections for interdisciplinary collaborations, supporting the VTC's multi-faceted development.

VTC 校友鼎力支持我們的工作，為學生提供學習支援，推動進步。

過去一年，20 個校友會和 1,700 名校友大使熱心參與師友計劃，與學弟妹分享專業知識與經驗，並為他們提供工作實習機會，提攜年輕一代。校友會領袖和校友顧問亦攜手促進跨學科合作，支持 VTC 在多方面發展。

FURTHERING THE CULTURE OF COMMITMENT

重視人才 勵精圖進

Our motivated and proficient personnel have played an important part in the sustainable development of the VTC. As at 31 March 2020, we had a full-time workforce of 5,700, made up of 3,560 teaching and administrative staff, and 2,140 technical and supporting staff, who work shoulder to shoulder to pursue professional excellence.

The VTC has undertaken to proactively expand the knowledge and capabilities of its staff through a variety of development activities including study tours, familiarisation visits, industry attachments, conferences, exhibitions, training workshops and seminars in the professional areas of teaching, management and operations, as well as in emerging mega-trends such as Artificial Intelligence and smart technologies.

Through local and international exposure, our staff have been able to gain professional insights and update themselves on industrial developments, as well as best practices in VPET adopted by our counterparts. In this way, we can enhance our teaching quality, forge further collaborations and establish co-creation activities.

VTC 團隊專業實幹，是機構持續發展的動力。截至 2020 年 3 月 31 日，VTC 共有 5,700 名全職員工，當中包括 3,560 名教學及行政人員，2,140 名技術及輔助人員，一同並肩求進。

我們積極舉辦各類型的發展活動，提升員工的知識和能力，包括交流團、實地考察、工作實習、專題會議、展覽、培訓工作坊及研討會等，涵蓋教學、管理與營運等專業範疇，以至人工智能和智慧科技等新興趨勢。

透過本地及國際活動，員工能汲取專業灼見，緊貼業界最新發展，了解同業推行職業專才教育的典範，從而提升我們的教學質素，拓展合作平台，共創新猷。

Outstanding Staff Achievements

During the past year, 15 staff members received Long Service Awards for their 35 years of dedicated service to the VTC. Another 62, 153 and 60 staff members were celebrated for having completed 30, 25 and 20 years of service respectively.

Staff Excellence Awards

The Staff Excellence Awards recognise employees for their exceptional contributions to the VTC through dedication, competencies, ingenuity and conscientious performance. The recipients for 2019 were:

- Ms Joanne LAU Yee-kwan
Senior Lecturer, Department of Fashion and Image Design, HKDI and IVE (Lee Wai Lee)
- Mr HO Ho-tak
Fashion Archivist, HKDI Knowledge Centres, HKDI and IVE (Lee Wai Lee)
- Ms CHAN Sau-ling
Fashion Archive Assistant, HKDI Knowledge Centres, HKDI and IVE (Lee Wai Lee)
- Ms Benny HO Sui-yee
Executive Assistant II, Computing and Mathematics Section, Youth College (Kwai Chung)

員工出色表現

去年，我們頒發長期服務獎予 15 位在 VTC 服務 35 年的敬業員工；另有 62 位、153 位及 60 位員工分別服務 30 年、25 年及 20 年，同獲表揚。

傑出員工獎

VTC 設立傑出員工獎，嘉許對機構別有貢獻的同事。他們對工作充滿熱誠，表現出眾，亦具備巧思創意，勤勉盡責。2019 年獲獎員工如下：

- 劉綺瑋女士
HKDI 及 IVE (李惠利)
時裝及形象設計學系高級講師
- 何浩德先生
HKDI 及 IVE (李惠利)
知識資源中心時裝資料館主任
- 陳秀鈴女士
HKDI 及 IVE (李惠利)
知識資源中心時裝資料館助理
- 何瑞儀女士
青年學院 (葵涌)
電子計算及數學組二級行政助理



Teaching Excellence Award

The Teaching Excellence Award recognises teachers' commitment to quality teaching practices. The recipients for 2019 were:

- Dr Arthur CHAN Ah-pun
Teaching Fellow I, Faculty of Design and Environment, THEi (Chai Wan)
- Ms Celine LAM Hiu-jong
Lecturer, Student Development Office, IVE (Chai Wan)
- Ms Crystal LEE Wai-ching
Lecturer, Language Centre, IVE (Tsing Yi)
- Mr Cyrus WONG Chun-yin
Lecturer, Department of Information Technology, HKDI and IVE (Lee Wai Lee)
- Mr David LEE Siu-chung
Lecturer, Department of Design Foundation Studies, HKDI and IVE (Lee Wai Lee)
- Ms Phoebe HUI Fong-wah
Lecturer, Department of Design Foundation Studies, HKDI and IVE (Lee Wai Lee)
- Mr Ben PANG Kwok-fung
Teaching Associate, Language Centre, Youth College (Yeo Chei Man)
- Ms SHUM Kit-ye
Lecturer, Language Centre, Youth College (Yeo Chei Man)
- Ms Cathy LEUNG Wai-yin
Acting Lecturer, Language Centre, Youth College (Yeo Chei Man)
- Ms Karen NG Chun-yau
Teaching Associate, Language Centre, Youth College (Yeo Chei Man)
- Mr Raphael CHUNG Cheuk-hei
Teaching Associate, Language Centre, Youth College (Yeo Chei Man)

傑出教學獎

我們亦設立傑出教學獎，表揚教師於教學的優秀表現。2019年獎項得主如下：

- 陳亞彬博士
THEi (柴灣)
環境及設計學院一級特任導師
- 林曉莊女士
IVE (柴灣)
學生發展處講師
- 李慧貞女士
IVE (青衣)
語文中心講師
- 黃俊彥先生
HKDI 及 IVE (李惠利)
資訊科技系講師
- 李紹忠先生
HKDI 及 IVE (李惠利)
基礎設計學系講師
- 許方華女士
HKDI 及 IVE (李惠利)
基礎設計學系講師
- 彭國峯先生
青年學院 (邱子文)
語文中心教學助理
- 岑潔儀女士
青年學院 (邱子文)
語文中心講師
- 梁煒妍女士
青年學院 (邱子文)
語文中心署理講師
- 吳圳柔女士
青年學院 (邱子文)
語文中心教學助理
- 鍾卓希先生
青年學院 (邱子文)
語文中心教學助理



FULFILLING CORPORATE SOCIAL RESPONSIBILITY 履行企業社會責任

At the VTC, we attach great importance to corporate citizenship, and strive to fulfil our social responsibility through a wide range of community services that contribute to communal well-being.

During the year under review, the VTC received the Social Welfare Department's Merit Award for Highest Service Hours after completing over 136,000 hours of volunteer service, contributed by over 7,000 students.

We were also commended as a '15 Years Plus Caring Organisation' by the Hong Kong Council of Social Service for our dedication to caring for the community, our employees and the environment.

Contributing to Social Good

At the VTC, we aim to keep our practices environmentally-friendly with sustainable measures. Last year, we conducted a pilot scheme for green building assessment and formulation of a carbon footprint reduction plan was underway.

Landscape Architecture students and staff joined the Environmental Protection Department in co-creating a conceptual design for a solar farm and recreational landscape in Tseung Kwan O to ramp up Hong Kong's renewable energy production and education.

VTC students and staff have also made meaningful use of their professional expertise to promote inter-generational harmony.

An 18-month scheme titled 'Promoting 3D Food Printing in the Community' commenced last year to heighten concern for the elderly among secondary school students and industries. Through a series of workshops and activities, students and industries were encouraged to design appealing and nutritious food with 3D printing technology, with a particular view to helping those elderly people who had difficulty in chewing or swallowing whole foods.

VTC 重視企業公民精神，積極參與各種社區服務，貢獻社群。

年內，VTC 獲社會福利署頒發「最高服務時數優異獎」，超過 7,000 名學生參與逾 13 萬 6,000 小時的義工服務。

香港社會服務聯會亦嘉許 VTC 為「15 年 Plus 同心展關懷」機構，表揚我們對社區、僱員及環境的關顧。

貢獻專長 造福社群

我們亦倡導綠色文化，實踐可持續的環保措施。去年，VTC 試行綠色建築評估，亦正制訂減少碳足跡計劃。

同時，園境建築課程的學生及員工聯同環境保護署，合力為將軍澳太陽能發電場和賞覽設施製作概念設計，以協助提高本港再生能源的產量，及加強相關推廣教育。

VTC 學生和員工亦發揮所長，積極促進跨代共融。

去年，我們推出了為期 18 個月的「營印未來」健康推廣計劃，透過推廣 3D 立體食品打印技術與應用，鼓勵中學生及業界關注長者需要。學生及業界透過連串工作坊及活動，利用立體打印技術，設計賣相吸引又富有營養的食品，供有咀嚼或吞嚥困難的長者享用。



FINANCE

財 務 概 況

OVERVIEW OF OPERATING RESULTS

營運成果概述

Consolidated Financial Statements

The Council has prepared Consolidated Financial Statements for the year 2019-20 presenting the operating results and financial position of the Council and its subsidiaries (the Group) for the year. Total income of HK\$5,373.2M (2018-19: HK\$5,363.2M) and total expenditure of HK\$5,131.0M (2018-19: HK\$5,045.5M) were reported.

Operating Results

Out of the total income of HK\$5,373.2M, HK\$3,441.5M was government subventions, HK\$1,610.1M was tuition fees and training charges, HK\$321.6M was interest income, donation and other income. As compared with 2018-19, the increase in income was mainly attributed to the increase in Government subventions largely for pay adjustments and increase in interest income and donation.

Total expenditure of HK\$5,131.0M incurred in the year included staff expenses of HK\$3,677.0M and other operating expenses of HK\$1,454.0M. The increase in expenditure was mainly due to increase in staff expenses resulted from pay adjustments and improvement to VTC buildings and facilities in supporting teaching and learning.

The Group as a whole achieved savings of HK\$242.2M, reported as surplus for the year 2019-20, of which HK\$143.0M was transferred to the Council's Reserves for implementation of new initiatives and other developments.

綜合財務報表

局方已擬備職業訓練局及其附屬公司（統稱本機構）2019-20 年度綜合財務報表，表述年內的營運成果和財務狀況。本機構錄得總收入為港幣 53 億 7,320 萬元（2018-19 年度為港幣 53 億 6,320 萬元），總開支則為港幣 51 億 3,100 萬元（2018-19 年度為港幣 50 億 4,550 萬元）。

營運成果

總收入港幣 53 億 7,320 萬元中，政府補助金佔港幣 34 億 4,150 萬元、學費及課程費用佔港幣 16 億 1,010 萬元、銀行利息、捐款及其他收入佔港幣 3 億 2,160 萬元。與 2018-19 年度比較，增長主要來自政府增加用作補助員工薪酬調整的補助金額，以及利息收入和捐款增加。

本年度的總支出為港幣 51 億 3,100 萬元，包括員工開支港幣 36 億 7,700 萬元及其他營運開支港幣 14 億 5,400 萬元。與上年度比較，增加主要來自因薪酬調整而增加的員工開支，以及支援教學工作而改善 VTC 樓宇設施的開支。

2019-20 年度，本機構整體節省港幣 2 億 4,220 萬元，並匯報為本年度盈餘。當中港幣 1 億 4,300 萬元已預留給局方作為推行新項目及其他發展項目之用。

Building Programmes and Capital Items

For the year 2019-20, a total of HK\$243.2M was incurred on building programmes and capital items. Expenditure for the year included renovation and minor works for the campuses, residual payments for the constructions works of International Culinary Institute (ICI) in Pokfulam and Technological and Higher Education Institute of Hong Kong (THEi) campus in Chai Wan as well as other improvement projects.

Financial Statements

The Consolidated Statement of Comprehensive Income for the year ended 31 March 2020 and the Consolidated Balance Sheet as at 31 March 2020 are set out in the following pages.

建築工程及建設項目

2019-20 年度建築工程及建設項目合共耗資港幣 2 億 4,320 萬元。本年度的建築支出包括校舍翻新和小型工程、支付國際廚藝學院（ICI）薄扶林校舍、香港高等教育科技學院（THEi）柴灣校舍興建工程的餘款以及其他改善工程。

財務報表

截至 2020 年 3 月 31 日止年度綜合全面收益報表及 2020 年 3 月 31 日綜合資產負債表見下頁。

**CONSOLIDATED STATEMENT OF COMPREHENSIVE
INCOME FOR THE YEAR ENDED 31 MARCH 2020**
截至 2020 年 3 月 31 日止年度的綜合全面收益表

		2020 HK\$'000	2019 HK\$'000 (Note) (附註)
INCOME	收入		
Government Subventions	政府補助金	3,441,452	3,347,587
Tuition Fees and Training Charges	學費及課程費用	1,610,144	1,725,942
Interest Income	利息收入	123,613	103,631
Donations	捐款	59,488	27,054
Other Income	其他收入	138,531	158,948
Total Income	收入總額	5,373,228	5,363,162
EXPENDITURE	支出		
Staff Expenses	員工開支		
Full-time Staff Expenses	全職員工開支	3,215,047	3,103,610
Part-time Staff Expenses	兼職員工開支	103,780	120,237
Temporary Staff Expenses	臨時員工開支	327,716	320,474
Other Staff Expenses	其他員工開支	30,422	24,857
		3,676,965	3,569,178
Other Operating Expenses	其他營運開支		
Consumables, Equipment and Library Books	消耗性物品、設備及圖書	368,414	353,791
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支	646,477	642,934
Hire of Services and Professional Fees	專業服務費用	63,001	59,708
Student/Trainee Grants and Activities	學生/學員補助及活動	199,545	211,229
Training Boards/General Committees' Expenses	訓練委員會/一般委員會開支	44,495	39,301
Staff Development and Visits	員工培訓及公幹	13,936	18,527
Interest Expenses	利息開支	23,964	25,868
Other Expenses	其他開支	94,250	124,972
		1,454,082	1,476,330
Total Expenditure	支出總額	5,131,047	5,045,508
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	本年度盈餘及全面收益總額	242,181	317,654
TRANSFER TO:	轉撥至：		
Reserves	儲備金	143,041	196,579
Specific and Other Funds	特定用途及其他資金	99,140	121,075
		242,181	317,654

Note: The Group has initially applied HKFRS 16 as from 1 April 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated.

附註：本機構自 2019 年 4 月 1 日起首次應用《香港財務報告準則》第 16 號，並採用經修訂之追溯法。根據此方法，比對資料不予重列。

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

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

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2020
2020 年 3 月 31 日的綜合資產負債表

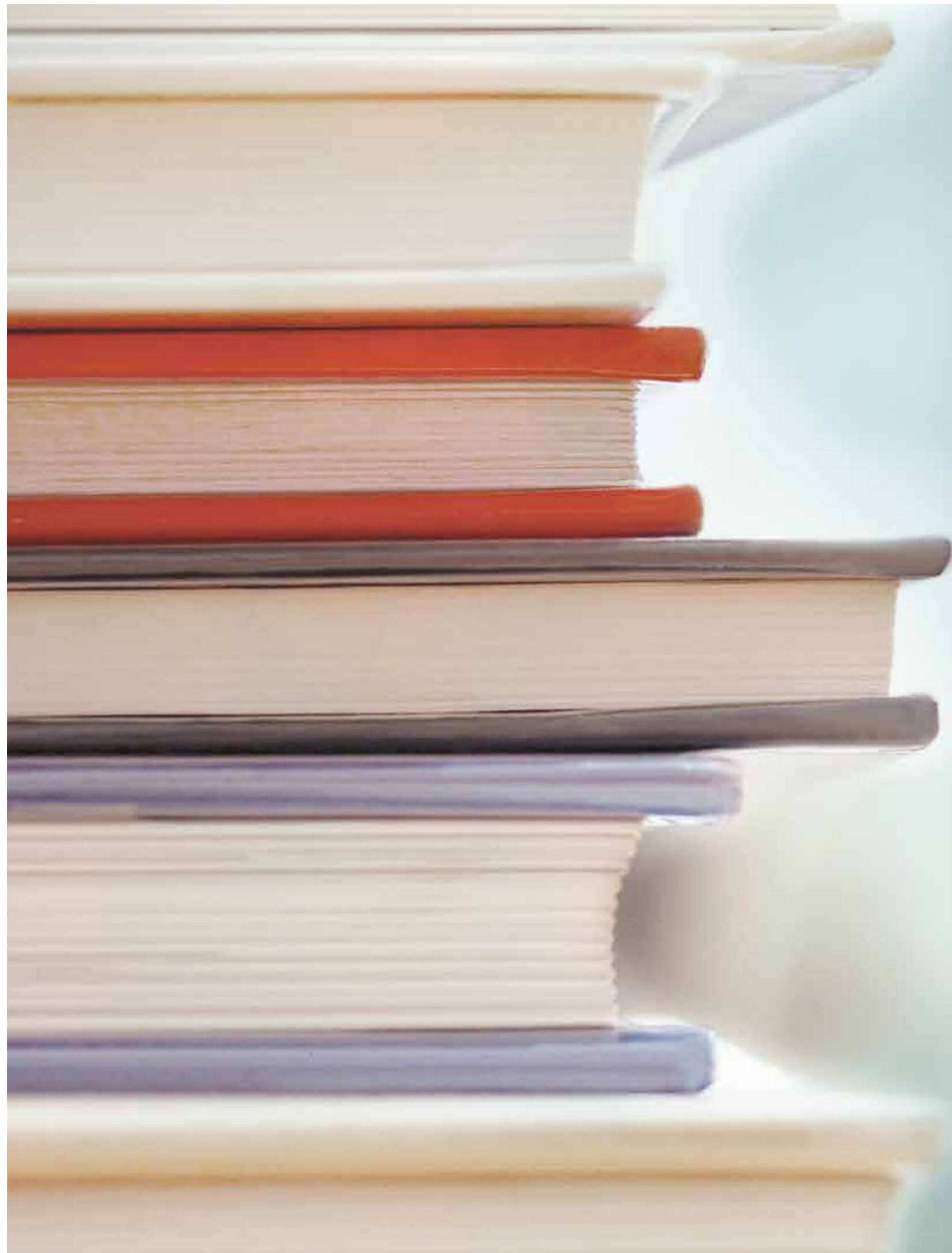
		2020 HK\$'000	2019 HK\$'000 (Note) (附註)
NON-CURRENT ASSETS	非流動資產		
Property, Plant and Equipment	物業、機器及設備	4,336,645	4,211,206
Loans to Staff	員工貸款	2,064	952
Deposits	按金	7,474	7,234
		4,346,183	4,219,392
CURRENT ASSETS	流動資產		
Loans to Staff	員工貸款	979	465
Accounts Receivable, Prepayments and Other Receivables	應收賬項、預付款項及其他應收 賬項	262,395	172,352
Bank Deposits	銀行存款	1,175,875	4,085,800
Cash and Cash Equivalents	現金及現金等價物	4,316,851	1,422,044
		5,756,100	5,680,661
CURRENT LIABILITIES	流動負債		
Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及其他應付賬項	1,205,866	1,289,380
Provision for Employee Benefits	僱員福利撥備	433,219	402,346
Loans Payable within One Year	一年內應償還的貸款	48,473	44,652
Deferred Income	遞延收益	422,456	308,694
		2,110,014	2,045,072
NET CURRENT ASSETS	流動資產淨值	3,646,086	3,635,589
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債	7,992,269	7,854,981
NON-CURRENT LIABILITIES	非流動負債		
Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及其他應付賬項	5,591	-
Provision for Employee Benefits	僱員福利撥備	5,766	11,163
Loans Payable after One Year	一年後應償還的貸款	387,687	433,035
Deferred Income	遞延收益	1,785,092	1,844,831
		2,184,136	2,289,029
NET ASSETS	資產淨值	5,808,133	5,565,952
Represented by:	上述款項分屬：		
Reserves	儲備金	372,675	354,553
Specific and Other Funds	特定用途及其他資金	5,435,458	5,211,399
TOTAL FUNDS	資金總額	5,808,133	5,565,952

Approved and authorised for issue
by the Vocational Training Council
on 10 August 2020
於 2020 年 8 月 10 日
由職業訓練局理事會批核及授權發表

Mr Tony TAI Chark-tong
Chairman
Vocational Training Council
職業訓練局主席
戴澤榮先生

Note: The Group has initially applied HKFRS 16 as from 1 April 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated.

附註：本機構自 2019 年 4 月 1 日起首次應用《香港財務報告準則》第 16 號，並採用經修訂之追溯法。根據此方法，比對資料不予重列。



APPENDICES

附 錄

THE COUNCIL 職業訓練局理事會

As at 31 March 2020
截至 2020 年 3 月 31 日

Chairman

Mr Tony TAI Chark-tong

Deputy Chairmen

Prof Eric YIM Chi-ming, JP
Dr Daniel YIP Chung-yin

Members

Prof Philip CHAN Ching-ho, BBS
Mr Victor CHAN Kok-wai
Mr Paul CHONG Kin-lit, BBS, MH
Ms Quince CHONG Wai-yan, JP
Dr Jacob KAM Chak-pui
Mr Ronald LAM Siu-por
Mr LEUNG Kai-lik, MH (up to 25.10.2019)
Mr Clarence LEUNG Wang-ching, JP
Mr Kennedy LIU Tat-yin
Dr Wingco LO Kam-wing, JP
Ms LOW Khah-gek
Mr Dominic PANG Yat-ting
Ms Candy TAM Lai-chuen, MH
Mr Harold WONG Tsu-hing
Mr Gary YEUNG Man-yui, MH
Deputy Secretary for Education (or his representative)
Mr Esmond LEE Chung-sin, JP
Commissioner for Labour (or his representative)
Mr Carlson CHAN Ka-shun, JP
Director-General of Trade and Industry (or her representative)
Ms Salina YAN Mei-mei, JP
Executive Director, Vocational Training Council
Dr Carrie YAU, GBS, JP

主席

戴澤棠先生

副主席

嚴志明教授, JP
葉中賢博士

委員

陳正豪教授, BBS
陳覺威先生
莊堅烈先生, BBS, MH
莊偉茵女士, JP
金澤培博士
林紹波先生
梁啟力先生, MH (至 25.10.2019)
梁宏正先生, JP
廖達賢先生
盧金榮博士, JP
盧巧玉女士
彭一庭先生
譚麗轉女士, MH
王祖興先生
楊文銳先生, MH
教育局副秘書長 (或其代表)
李忠善先生, JP
勞工處處長 (或其代表)
陳嘉信先生, JP
工業貿易署署長 (或其代表)
甄美薇女士, JP
職業訓練局執行幹事
尤曾家麗博士, GBS, JP

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

AN OVERVIEW OF COMMITTEES AND TRAINING BOARDS (as at 31 March 2020)
委員會及訓練委員會概覽 (截至 2020 年 3 月 31 日)



COUNCIL AND ITS COMMITTEES

職業訓練局理事會及屬下委員會

STANDING COMMITTEE

常務委員會

Chairman

Mr Tony TAI Chark-tong

Members

Prof Eric YIM Chi-ming, JP
Dr Daniel YIP Chung-yin
Mr Paul CHONG Kin-lit, BBS, MH
Dr Jacob KAM Chak-pui
Mr LEUNG Kai-lik, MH (up to 25.10.2019)
Mr Clarence LEUNG Wang-ching, JP
Mr Kennedy LIU Tat-yin
Ir Alkin KWONG Ching-wai, JP
Ir Conrad WONG Tin-cheung, BBS, JP
Deputy Secretary for Education (or his representative)
Mr Esmond LEE Chung-sin, JP
Executive Director, Vocational Training Council
Dr Carrie YAU, GBS, JP

Elected Staff Member

Ms Joyce YUEN Tsz-yin

主席

戴澤棠先生

委員

嚴志明教授, JP
葉中賢博士
莊堅烈先生, BBS, MH
金澤培博士
梁啟力先生, MH (至 25.10.2019)
梁宏正先生, JP
廖達賢先生
鄺正煒工程師, JP
黃天祥工程師, BBS, JP
教育局副秘書長 (或其代表)
李忠善先生, JP
職業訓練局執行幹事
尤曾家麗博士, GBS, JP

員工委員

阮子然女士

COUNCIL AND ITS COMMITTEES

職業訓練局理事會及屬下委員會

ADMINISTRATION COMMITTEE

行政委員會

Chairman

Mr Kennedy LIU Tat-yin

Members

Ms Quince CHONG Wai-yan, JP
Mr LEUNG Kai-lik, MH (up to 25.10.2019)
Dr Wingco LO Kam-wing, JP
Ms Candy TAM Lai-chuen, MH
Deputy Secretary for Education (or his representative)
Mr Esmond LEE Chung-sin, JP
Executive Director, Vocational Training Council
Dr Carrie YAU, GBS, JP

Elected Staff Member

Mr Kent CHEUNG Wai-kin

主席

廖達賢先生

委員

莊偉茵女士, JP
梁啟力先生, MH (至 25.10.2019)
盧金榮博士, JP
譚麗轉女士, MH
教育局副秘書長 (或其代表)
李忠善先生, JP
職業訓練局執行幹事
尤曾家麗博士, GBS, JP

員工委員

張偉堅先生

COUNCIL AND ITS COMMITTEES

職業訓練局理事會及屬下委員會

AUDIT COMMITTEE

審核委員會

Chairman

Prof Eric YIM Chi-ming, JP

Members

Mr Victor CHAN Kok-wai
Mr Kennedy LIU Tat-yin
Mr Dominic PANG Yat-ting
Dr Stella KWAN Mun-yee

ESTATES COMMITTEE

產業管理委員會

Chairman

Mr Paul CHONG Kin-lit, BBS, MH

Members

Prof Eric YIM Chi-ming, JP
Prof Philip CHAN Ching-ho, BBS
Mr Victor CHAN Kok-wai
Dr Jacob KAM Chak-pui
Mr Dominic PANG Yat-ting
Director of Architectural Services (or her representative)
Mrs Sylvia LAM YU Ka-wai, JP
Executive Director, Vocational Training Council
Dr Carrie YAU, GBS, JP

Elected Staff Member

Ir Augustus LEE Yuen-fai

主席

嚴志明教授, JP

委員

陳覺威先生
廖達賢先生
彭一庭先生
關敏怡博士

主席

莊堅烈先生, BBS, MH

委員

嚴志明教授, JP
陳正豪教授, BBS
陳覺威先生
金澤培博士
彭一庭先生
建築署署長 (或其代表)
林余家慧女士, JP
職業訓練局執行幹事
尤曾家麗博士, GBS, JP

員工委員

李遠輝工程師

COUNCIL AND ITS COMMITTEES

職業訓練局理事會及屬下委員會

FINANCE COMMITTEE

財務委員會

Chairman

Prof Eric YIM Chi-ming, JP

Members

Dr Daniel YIP Chung-yin
Mr Paul CHONG Kin-lit, BBS, MH
Mr Clarence LEUNG Wang-ching, JP
Dr Wingco LO Kam-wing, JP
Mr Harold WONG Tsu-hing
Deputy Secretary for Education (or his representative)
Mr Esmond LEE Chung-sin, JP
Executive Director, Vocational Training Council
Dr Carrie YAU, GBS, JP

Elected Staff Member

Ms Yvonne LEUNG Suk-ping

主席

嚴志明教授, JP

委員

葉中賢博士
莊堅烈先生, BBS, MH
梁宏正先生, JP
盧金榮博士, JP
王祖興先生
教育局副秘書長 (或其代表)
李忠善先生, JP
職業訓練局執行幹事
尤曾家麗博士, GBS, JP

員工委員

梁淑冰女士

TRAINING BOARDS

訓練委員會

Accountancy Training Board

會計業訓練委員會

Chairman

Mr Roy LO Wa-kei

Members

Mr Morison CHAN Chi-kong
Mr Joe CHAU Kwok-ming
Ms Rosanna CHOI Yi-tak
Ms Faith Corazon DEL ROSARIO
Mr George HO Kwok-wah, MH
Dr Angus HO Shu-keung
Dr Shirley KAN FU Mee-yuk
Ms Lois LAM Lee-kwan
Dr Paul MAN Ho-yin
Mr TONG Tsz-kwan
Dr Danny WAN Tak-fai
Ms Alice WONG Nga-lai
Mr Chris WONG Wai-lun
Ms Fanny WONG
Ms Karmen YEUNG Ka-yin
Mr Derrick YIP Siu-ming
Mr YU Kwong-man
Director of Accounting Services (or his / her representative)
Commissioner for Labour (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

盧華基先生

委員

陳志光先生
巢國明先生
蔡懿德女士
羅雅媛女士
何國華先生, MH
何樹強博士
簡符美玉博士
林莉君女士
文浩然博士
唐旨均先生
尹德輝博士
黃雅麗女士
王偉倫先生
王湄女士
楊嘉燕女士
葉少明先生
余廣文先生
庫務署署長 (或其代表)
勞工處處長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Apprenticeship Training Board

學徒訓練委員會

Chairman

Mr Edmond LAI Wing-kok

Members

Dr CHEUNG Wai-leung
Mr Daniel FUNG Man-kit
Mr HO Chun-yan
Ir Dr KWAN Chung-ming
Mr David LEUNG Yiu-fai
Mr Micky LEUNG
Mr Thomas LEUNG
Mr LUN Kee-wah
Mr MA Ka-chun
Mr NG Kwong-king
Ms Polly PANG Ka-yi
Ms Wenda WONG Wing-chi
Secretary for Education (or his / her representative)
Director of Electrical and Mechanical Services
(or his / her representative)
Commissioner for Labour (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

黎永覺先生

委員

張偉良博士
馮文傑先生
何俊恩先生
關仲明博士、工程師
梁耀輝先生
梁敘明先生
梁湘東先生
倫祺華先生
馬家駿先生
吳廣勁先生
彭嘉怡女士
王詠芝女士
教育局局長 (或其代表)
機電工程署署長 (或其代表)

勞工處處長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Automobile Training Board

汽車業訓練委員會

Chairman

Mr Wilson LAM Kit

Members

Mr Mark CHAN Siu-fai
Mr Kim CHANG
Mr CHOI Kong-wei (up to 21 June 2019)
Mr LAM Hing-cheong
Mr LAM Wai-kong
Mr Johnson LAU Chi-wah
Mr Steven LEE
Mr MOU Yun-nin
Ms Polly PANG Ka-yi
Mr Raymond WONG
Mr WONG Yiu-kwong
Mr Caris YUAN Kin-yu
Director of Electrical and Mechanical Services
(or his / her representative)
Director of Environmental Protection (or his / her representative)
Commissioner for Transport (or his / her representative)
Commissioner for Labour (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

林杰先生

委員

陳兆輝先生
曾金雄先生
蔡江懷先生 (至 2019 年 6 月 21 日止)
林慶昌先生
林偉江先生
劉志華先生
李永智先生
繆潤年先生
彭嘉怡女士
黃文偉先生
王耀光先生
袁健餘先生
機電工程署署長 (或其代表)
環境保護署署長 (或其代表)
運輸署署長 (或其代表)
勞工處處長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Banking and Finance Training Board

銀行及金融業訓練委員會

Chairman

Mr CHAN Sai-ming

Members

Ms Lisa CHENG Pik-ling
Mr Steve CHIU Siu-po
Mr Vincent CHOW
Prof FONG Wai-ming
Mr Brian FUNG Wei-lung
Mr Johnny LAU Ho-yin
Mr LEE Huat-oon (up to 31 December 2019)
Ms Jennifer SHUM Wan-ling
Ms Doris TONG Shuet-kiu
Dr Chris TSE Yue-hong
Dr Gordon TSUI Luen-on, JP
Ms Carolyn YIM Mei-ling
Chief Executive of the Hong Kong Exchanges and Clearing Limited
(or his / her representative)
Chief Executive of the Hong Kong Monetary Authority
(or his / her representative)
Chairman of the Securities and Futures Commission
(or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

陳細明先生

委員

鄭碧玲女士
趙小寶先生
周穎中先生
方偉明教授
馮煒能先生
劉浩然先生
Mr LEE Huat-oon (至 2019 年 12 月 31 日止)
沈韻玲女士
唐雪橋女士
謝汝康博士
徐聯安博士, JP
嚴美玲女士
香港交易及結算所有限公司
行政總裁 (或其代表)
香港金融管理局總裁 (或其代表)
證券及期貨事務監察委員會
主席 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Beauty Care and Hairdressing Training Board

美容及美髮業訓練委員會

Chairlady

Ms Juliana YANG Hui-chun

Members

Ms Jessica CHAN Yuen-ying
Ms CHAN Yuk-ching
Mr CHAU Wai-shing
Ms CHEUNG Soo-kan
Mr Orpheus CHOY
Ms Candy FUNG Lai-chu
Ms GUAN Ying-yin
Mr Joseph HO Shiu-chung
Mr Charlie HUI Hon-fai
Ms Cecilia KUK Ling-chun
Mr Jeff LAM Shue-yan
Dr April LAU Yuk-tong
Ms Fanny LEE Chun-fong
Ms LEUNG Pui-man
Ms Louisa LI
Ms LO Nga-lai
Ms Shelly LUK Wai-fong
Mr Alan PANG
Mr Thomas WONG Kwok-wah
Commissioner for Labour (or his / her representative)
Chief Executive of Consumer Council (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

楊慧君女士

委員

陳沅盈女士
陳玉清女士
周偉成先生
張素勤女士
蔡明峰先生
馮麗珠女士
關穎茵女士
何紹忠先生
許漢輝先生
鞠玲真女士
林樹欣先生
劉玉棠博士
李春芳女士
梁佩雯女士
李冰儀女士
勞雅麗女士
陸惠芳女士
彭鷹揚先生
王國華先生
勞工處處長 (或其代表)
消費者委員會總幹事 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Building, Civil Engineering and Built Environment Training Board

建築、土木工程及建設環境訓練委員會

Chairman

Mr Eddie LAM Kin-wing

Members

Mr Stanley CHEN Chi-keung
Ir Wilson CHEUNG Yiu-sun
Ir CHU Yin-lin
Mr FUNG Chi-hing
Ms Linda HO Wai-ping
Ir Danny HUNG Cheung-shew
Mr MARK Chin-yiu
Mr SHUM Hau-tak
Ms SO Ching
Cr TANG Chi-wang
Mr Alfred TANG Yu-chi
Ir Prof Leslie George THAM
Mr Edwin TUNG Wang-kei
Ir Dr Simon WONG Ho-fai
Sr Paul WONG Kwok-leung
Mr YUEN Hung-wai
Ir YUNG Chun-tang
Secretary for Development (or his / her representative)
Director of Buildings (or his / her representative)
Director of Housing (or his / her representative)
Commissioner for Labour (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

林健榮先生

委員

陳志強先生
張耀新工程師
朱延年工程師
馮志興先生
何惠萍女士
孔祥兆工程師
麥前耀先生
岑厚德先生
蘇晴女士
鄧智宏營造師
湯毓祺先生
譚國煥教授、工程師
董宏基先生
黃浩輝博士、工程師
黃國良測量師
袁雄偉先生
翁振騰工程師
發展局局長 (或其代表)
屋宇署署長 (或其代表)
房屋署署長 (或其代表)
勞工處處長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Chinese Culinary Institute Training Board

中華廚藝學院訓練委員會

Chairlady

Ms Monica LEE-MÜLLER

Members

Mr AU Kwok-keung
Ms CHAN Ching-leung
Mr CHAN Chun-kit
Ms Lily CHAN Kar-wah
Ms CHOI Mei-mei
Mr LAM Fung-yuen
Mr Wilson LEE Po-lam
Mr LEUNG Chun-wah
Mr Michael LI Hon-shing, SBS, BBS, JP, KSJ
Ms LUO Yi
Mr Jimmy TSANG
Mr TSE Hoi-fat
Ms Shirley TSE
Mr WONG Wing-keung
Mr Wilson WU Wai-tsuen
Mr YAU Kam-wing
Secretary for Labour and Welfare (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

梅李玉霞女士

委員

歐國強先生
陳正良女士
陳振傑先生
陳嘉華女士
蔡媚媚女士
林達源先生
李寶臨先生
梁振華先生
李漢城先生, SBS, BBS, JP, KSJ
羅翌女士
曾維先生
謝海發先生
謝英顏女士
黃永強先生
伍威全先生
邱金榮先生
勞工及福利局局長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Electrical and Mechanical Services Training Board

機電工程業訓練委員會

Chairman

Mr Paul CHONG Kin-lit, BBS, MH

Members

Ir Frankie CHAN Wai-ping
Mr Thomas CHAN Wing-chi (up to 30 April 2019)
Mr Billy CHAN Wing-hung
Ir CHENG Wai-lung
Ir CHUNG Chi-ming
Ir Dr Sam HUI Chun-man (up to 31 August 2019)
Mr KO Tung-ping
Ir Dr KWAN Chung-ming
Mr LAI Kam-to
Ir David LAU Lee-nin
Mr LAU Wing-sing
Mr LEE Kim-hung
Ir Eddie LEUNG Wing-pui
Mr Ricky LIU Siu-wa (up to 30 September 2019)
Mr MOW Tai-hing
Ir Dr Peter TSE Wai-tat
Ir WAI Yip-kin
Ir WU Chi-fai
Director of Electrical and Mechanical Services
(or his / her representative)
Commissioner for Labour (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

莊堅烈先生, BBS, MH

委員

陳偉平工程師
陳永智先生 (至 2019 年 4 月 30 日止)
陳永雄先生
鄭偉能工程師
鍾志明工程師
許俊民博士、工程師 (至 2019 年 8 月 31 日止)
高東平先生
關仲明博士、工程師
黎錦圖先生
劉利年工程師
劉永星先生
李劍雄先生
梁永沛工程師
廖少華先生 (至 2019 年 9 月 30 日止)
繆泰興先生
謝偉達博士、工程師
韋業堅工程師
胡志輝工程師
機電工程署署長 (或其代表)

勞工處處長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Electronics and Telecommunications Training Board

電子及電訊業訓練委員會

Chairman

Mr Christopher TSE Hung-keung

Vice-Chairman

Ir Dr LAM Hiu-fung, MH

Members

Dr Stephen CHAN Wing-chi
Mr CHEUNG Chi-kin
Mr Victor CHOI Kim-shing
Mr Sam HUI Kin-sang
Mr Myron KWAN Man-lung
Dr LAM Sai-keung
Mr Henry LAU
Ms Evelyn LEE Yuk-kuen
Dr Lawrence POON Chi-kin
Mr Si Dik-kwong
Mr TAM Chi-chung
Dr WONG Chun
Ir WONG Kwun-wa (up to 9 June 2019)
Ir Dr YIU Hing-leung
Prof Patrick YUE
Director of Electrical and Mechanical Services
(or his / her representative)
Director-General of Trade and Industry (or his / her representative)
Director-General of Communications (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

謝鴻強先生

副主席

林曉鋒博士、工程師，MH

委員

陳永志博士
張子堅先生
蔡劍誠先生
許健生先生
關文龍先生
林世強博士
劉善啟先生
李玉娟女士
潘志健博士
史迪光先生
譚志聰先生
黃震博士
黃冠華工程師 (至 2019 年 6 月 9 日止)
姚慶良博士、工程師
俞捷教授
機電工程署署長 (或其代表)
工業貿易署署長 (或其代表)
通訊事務總監 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Fashion and Textile Training Board

時裝及紡織業訓練委員會

Chairman

Mr Benjamin LAU Man-tung

Members

Dr AU Sau-chuen
Mr Nick CHAN Ying-kit
Mr Sam CHEN Tong-sang
Ms CHEUNG Kwai-ying
Ms Anne CHEUNG Suen-fei
Mr Danny CHEUNG Sun-kit
Ms Joanne CHOW Hoi-yu
Mr Dennis FONG Chi-wang
Ms Mandy FUNG Yuen-han
Dr KAN Chi-wai
Mr Stanford KUO Dah-chih
Mr Matthew LAI Kin-hon
Mr Michael LEUNG
Ms Alida LIN Nan-sze
Ms Jacqueline NG Wai-kwan
Mr Ray SHIU King-wah
Mr Ricky WONG Ting-kau
Mr Kenny YANG Si-kit (up to 19 August 2019)
Mr Clement YOUNG Sheung-ching
Director-General of Trade and Industry (or his / her representative)
Commissioner for Labour (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

劉文東先生

委員

歐秀全博士
陳英傑先生
陳通生先生
張桂英女士
張璇菲女士
張新傑先生
周凱瑜女士
方智宏先生
馮婉嫻女士
簡志偉博士
郭大熾先生
黎健漢先生
梁禮賢先生
林蘭詩女士
吳慧君女士
蕭勁樺先生
王庭交先生
楊詩傑先生 (至 2019 年 8 月 19 日止)
楊尚正先生
工業貿易署署長 (或其代表)
勞工處處長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Hotel, Catering and Tourism Training Board

酒店、飲食及旅遊業訓練委員會

Chairman

Mr David UDELL

Members

Ms Sarah CHAN Yui-yan
Ms Anita CHENG Wai-ching
Mr Marco CHEUNG Chi-fai
Mr Nelson CHOW Kwok-ming
Dr Patricia LEAHY, BBS
Mr Damien LEE Tang-hoi (up to 2 October 2019)
Mr Wilson LEE Po-lam
Dr Paul LEUNG Kin-hang
Mr Wallace LI Chin-hung
Mr Michael LI Hon-shing, SBS, BBS, JP, KSJ
Mr Wyn LI (up to 10 December 2019)
Ms Florence NG (up to 11 December 2019)
Mr Marco PELLIZZER (up to 31 December 2019)

Mr Lenny WONG
Mr Wilson WU Wai-tsuen
Ms Brenda YAU
Mr YAU Tik-wai
Mr YIU Pak-leung, MH
Commissioner for Labour (or his / her representative)
Commissioner for Tourism (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

Mr David UDELL

委員

陳蕊昕女士
鄭瑋青女士
張志輝先生
周國明先生
李翠莎博士, BBS
李登海先生 (至 2019 年 10 月 2 日止)
李寶臨先生
梁建恒博士
李展鴻先生
李漢城先生, SBS, BBS, JP, KSJ
李永仁先生 (至 2019 年 12 月 10 日止)
伍慧娜女士 (至 2019 年 12 月 11 日止)
Mr Marco PELLIZZER
(至 2019 年 12 月 31 日止)
黃金湖先生
伍威全先生
游淑德女士
游迪威先生
姚柏良先生, MH
勞工處處長 (或其代表)
旅遊事務專員 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Import/Export/Wholesale Trades Training Board

出入口及批發業訓練委員會

Chairman

Mr Brian SUN

Vice-Chairman

Mr William WONG Lung-sheung

Members

Mr Raymond CHAN Lap-tak
Dr Eddie CHENG Wai-lun
Mr CHEUNG Hung-kwan
Ms Helena CHIU Yuen-ling
Ms Florence FUNG Ka-pik
Mr Michael LAU Ting-chi
Mr Eddie LEE
Mr Vincent MA Wai-hung
Mr Eric NG
Ms SHUM Tsz-yiu
Ms Susan SIU Kit-ling
Mr Kriston SUN Yung-heng
Mr Thomas WONG Cheung-chi
Director-General of Trade and Industry (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

孫騰章先生

副主席

黃龍想先生

委員

陳立德先生
鄭偉倫博士
張洪鈞先生
趙婉玲女士
馮家碧女士
劉定志先生
李柏齡先生
馬偉雄先生
伍智聰先生
岑芷瑤女士
蕭潔玲女士
孫榮亨先生
王家志先生
工業貿易署署長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Innovation and Technology Training Board

創新及科技訓練委員會

Chairman

Mr Tony TAI Chark-tong

Members

Mr Rocky CHENG Chung-ngam
Dr Lawrence CHEUNG Chi-chong
Mr Argon HO Wai-kiwok
Dr Alex KAI Sze-fai
Dr KWONG Kwok-wah
Mr Robert LAI
Mr Herman LAM Heung-yeung
Ir Dr Ritz LAU Ming-ho
Mr LEE King-chung
Mr Patrick S LEE
Mr LEUNG Yip-hung
Mr LIM Long-hei
Mr Felix LIO Weng-tong
Prof Helen MENG Mei-ling
Ms Gracie NG
Mr Rex SHAM Pui-sum
Mr Stephen TANG Siu-kun
Dr WONG Chung-kiu, MH
Dr YAU Bun
Mr Johnny YEUNG Chi-hung, MH
Government Chief Information Officer (or his / her representative)
Commissioner for Innovation and Technology
(or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

戴澤棠先生

委員

鄭松岩先生
張梓昌博士
何偉國先生
紀思輝博士
鄺國華博士
黎啟東先生
林向陽先生
劉銘豪博士、工程師
李競松先生
李世賢先生
梁業雄先生
林朗熙先生
廖永通先生
蒙美玲教授
吳子慧女士
岑栢琛先生
鄧紹坤先生
黃仲翹博士, MH
邱斌博士
楊志雄先生, MH
政府資訊科技總監 (或其代表)
創新科技署署長 (或其代表)

職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Insurance Training Board

保險業訓練委員會

Chairman

Mr Allan YU Kin-nam

Members

Mr CHAN Yu-man
Mr Herman CHEUNG Chi-fai
Ms Winky CHEUNG Ying-kwan
Mr Tony CHOY Kwong-hung
Mr Jackie CHUN Yuk-chi
Mr Alpha HO Ki-fung
Mr Eric HUI Kam-kwai
Mr Sidney KU Shun-kit
Ms Susanna LAM Shuk-wah
Dr Tony LEE
Prof LI Jing-yuan
Mr Henry TSANG Kai-hung
Mr Dennis WONG Kay-chau
Mr Alex YIP Kam-keung
Commissioner for Labour (or his / her representative)
Chief Executive Officer of the Insurance Authority
(or his / her representative)
Managing Director of the Mandatory Provident Fund Schemes
Authority (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

余健南先生

委員

陳宇文先生
張志輝先生
張應群女士
蔡廣鴻先生
秦鈺池先生
何其豐先生
許金桂先生
辜信傑先生
林淑華女士
李俊明博士
李靜遠教授
曾繼鴻先生
黃其就先生
葉錦強先生
勞工處處長 (或其代表)
保險業監管局行政總監 (或其代表)

強制性公積金計劃管理局執行董事 (或其代表)

職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Jewellery, Watch and Clock Training Board

珠寶及鐘錶業訓練委員會

Chairman

Dr Dennis NG Wang-pun, BBS, MH

Members

Mr CHAN Wing-yun
Mr CHING Wing-sing
Mr KOO Tong-fat
Mr Enders LAM Wai-hung
Dr Adam LAU
Dr Kevin LAU Kin-wah, JP
Mr LAW Chi-kwong
Mr Samuel LEE Wing-on
Mr William LI Wai-choi
Mr LO Chung-fai
Mr Kevin NG King-hon
Dr Norman SIU
Mr WONG Kam-lung
Mr Victor YIU Wai-yin
Director-General of Trade and Industry (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

吳宏斌博士, BBS, MH

委員

陳榮欣先生
程永成先生
古堂發先生
林偉雄先生
劉家健博士
劉健華博士, JP
羅志光先生
李永安先生
李偉材先生
盧仲輝先生
吳景瀚先生
邵為忠博士
黃錦龍先生
姚蔚然先生
工業貿易署署長 (或其代表)
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Management and Supervisory Training Board

管理及督導訓練委員會

Chairlady

Ms Christina CHAN Shuk-han

Members

Dr Eleanor CHEUNG Tsz-king
Mr Philip CHIU Chi-kie
Mr Jonathan FONG Tim-fai
Mr Terrence HUI Man-chun
Mr Barry IP Wah-shun
Dr Joyce IUN Sio-kun
Mr Peter LAM Kwok-leung, JP
Dr LAM Tak-ming
Mr LEE Chi-keung
Ms Eva LEUNG Yuk-ling
Mr Benedict SIN Nga-yan
Dr Danny WAN Tak-fai
Ms Virginia WILSON
Dr Ellis WONG Wai-hung
Representative of the Civil Service Training and Development
Institute, Civil Service Bureau
Executive Director of the Vocational Training Council
(or her representative)

主席

陳淑嫻女士

委員

張紫荊博士
趙志基先生
方添輝先生
許文俊先生
葉華信先生
阮少娟博士
林國良先生, JP
林德明博士
李志強先生
梁玉玲女士
冼雅恩先生
尹德輝博士
Ms Virginia WILSON
黃偉鴻博士
公務員事務局公務員培訓處代表
職業訓練局執行幹事 (或其代表)

TRAINING BOARDS

訓練委員會

Manufacturing Technology Training Board 製造科技業訓練委員會

Chairman

Mr Stanley CHEUNG Tat-choi

Members

Mr Alfred AU Kit-ho
Mr CHEUNG Chi-fai
Mr Felix CHOI Chun-kit
Mr John CHOW Hon-kong
Dr CHUNG Sai-wing
Mr Vincent KONG Hon-po
Mr Frankie LAI Chun-yu
Mr Edmond LAI Shiao-bun
Mr LEE Yuen-fat
Mr Andy NG Ka-ho
Mr NG Ping-hong
Mr Warren SUN Yung-liang
Mr Calvin TAN Che-keung
Dr TAO Hong
Dr TSUI Chi-pong
Director-General of Trade and Industry (or his / her representative)
Commissioner for Labour (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

主席

張達材先生

委員

歐傑豪先生
張志輝先生
蔡俊杰先生
周漢光先生
鍾細榮博士
江漢波先生
黎進裕先生
黎少斌先生
李遠發先生
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(or her representative)

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Mr Tony NG Yuk-tung
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Sr SUNG Shu-hung
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Dr YU Chin-pang
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Chief Executive Officer of the Property Management Services
Authority (or his / her representative)
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Ms Alice WONG Nga-lai
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(or her representative)

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副主席

鄒惠儀女士

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蔡佩珊女士
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職業訓練局執行幹事 (或其代表)

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保安服務業訓練委員會

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Members

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Ms Carman CHIK Lai-fan
Mr IP Kin-man
Mr KUNG Ngan-hung
Dr KWONG Tsz-man
Mr LAM Cheuk-wah
Mr LAU Tat-keung
Mr Bruce LEE Yu-yim
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Mr Ben TING Hung-kay
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Commissioner for Labour (or his / her representative)
Commissioner of Police (or his / her representative)
Executive Director of the Vocational Training Council
(or her representative)

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勞工處處長 (或其代表)
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訓練委員會

Transport and Logistics Training Board

運輸及物流業訓練委員會

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Members

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Mr Simon CHAN Pui-yuk
Ms Lily CHENG Yuen-chi
Dr Lewis CHEUNG Ting-on
Mr Eddie CHO Chi-cheong
Ms Jessie CHUNG Wai-yin
Mr Jacky HO Lung-wei
Ms Donna KONG Sau-han
Ms Jodi KWOK Chui-man (up to 9 August 2019)
Dr LAM Kim-fung
Mr Frosti LAU Yi-sau
Mr Joseph LAU Yui-yip
Ms Hilary LAW Hiu-kwan
Mr Jason LEE Kwok-on
Mr Alan LEUNG Wai-keung (up to 31 December 2019)
Dr Isaac NG Ka-chui
Ir Lu WONG Ho-leung
Mr Clarence WONG Siu-wah
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Executive Director of the Vocational Training Council
(or her representative)

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陳培毓先生
鄭婉芝女士
張定安博士
曹志昌先生
鍾惠賢女士
何龍偉先生
江秀嫻女士
郭翠雯女士 (至 2019 年 8 月 9 日止)
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劉爾修先生
劉銳業先生
羅曉君女士
李國安先生
梁偉強先生 (至 2019 年 12 月 31 日止)
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黃兆華先生
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TRAINING BOARDS

訓練委員會

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殘疾人士職業訓練委員會

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Members

Mr CHAN Siu-kan

Mr CHEUNG Kin-fai, MH

Mr FONG Cheung-fat, JP

Mr Eddie HAI Yip-kuen

Ir Dr David HO Chi-shing, JP

Ms Connie LAM Tsui-wa

Mr Kevin SHEA King-fung

Ms Agatha TANG Ka-yee

Mr Chester TSANG Wing-cheong

Mr Steven TSOI Wing-ming

Ms Elaine WU Siu-ling (up to 31 August 2019)

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Secretary for Labour and Welfare (or his / her representative)

Director of Social Welfare (or his / her representative)

Commissioner for Labour (or his / her representative)

Executive Director of the Vocational Training Council

(or her representative)

主席

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委員

陳紹勤先生

張健輝先生, MH

方長發先生, JP

許業權先生

何志盛博士、工程師, JP

林翠華女士

余瓊峰先生

鄧家怡女士

曾永昌先生

蔡永銘先生

胡小玲女士 (至 2019 年 8 月 31 日止)

教育局局長 (或其代表)

勞工及福利局局長 (或其代表)

社會福利署署長 (或其代表)

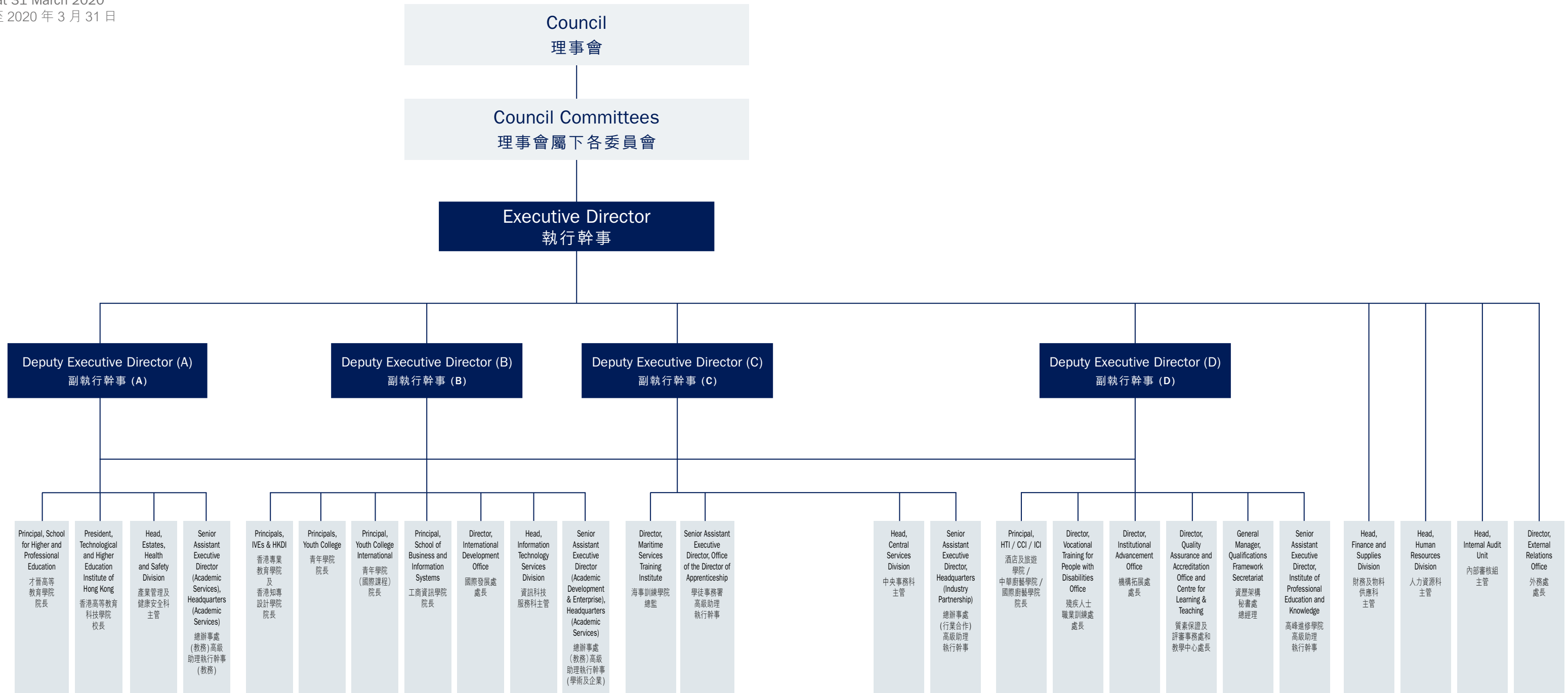
勞工處處長 (或其代表)

職業訓練局執行幹事 (或其代表)

MANAGEMENT STRUCTURE OF THE VOCATIONAL TRAINING COUNCIL

職業訓練局管理架構

As at 31 March 2020
截至 2020 年 3 月 31 日



Legend:
CCI: Chinese Culinary Institute 中華廚藝學院
HKDI: Hong Kong Design Institute 香港知專設計學院
HTI: Hotel and Tourism Institute 酒店及旅遊學院
ICI: International Culinary Institute 國際廚藝學院
IVE: Hong Kong Institute of Vocational Education 香港專業教育學院

Notes:
1) Pro-Act Training and Development Centres and Vocational Development Programme Office are under the purview of the Youth College.
2) Integrated Vocational Development Centres are under the purview of the Headquarters (Industry Partnership).
3) Shine Skills Centres are under the purview of Vocational Training for People with Disabilities Office.


註：
1) 卓越培訓發展中心及職業發展計劃辦事處由青年學院管轄。
2) 匯縱專業發展中心由總辦事處（行業合作）管轄。
3) 展亮技能發展中心由殘疾人士職業訓練處管轄。

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

Address 地址 VTC Tower, 27 Wood Road
Wan Chai, Hong Kong
香港灣仔活道27號職業訓練局大樓

Tel 電話 (852) 2836 1000
Fax 傳真 (852) 2838 0667
Website 網址 <http://www.vtc.edu.hk>

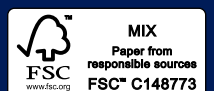


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A large circular graphic with a rainbow gradient background is centered on the page. Inside the circle, the text 'SKILLS BUILDING' is written in large, bold, white capital letters. Below it, the word 'for' is written in a smaller, lowercase white font, and 'NEW TALENT' is written in white capital letters at the bottom of the circle.

**SKILLS
BUILDING**
for
NEW TALENT

技 能 成 就 專 才

職 業 訓 練 局 財 務 報 告

VOCATIONAL TRAINING COUNCIL
FINANCIAL REPORT 2019/2020

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OVERVIEW OF OPERATING RESULTS

營運成果概述

Consolidated Financial Statements

Following the Hong Kong Financial Reporting Standards in Hong Kong, the Vocational Training Council (the Council) has prepared Consolidated Financial Statements for the year 2019-20 presenting the operating results and financial position of the Council and its subsidiaries (the Group) of the year. A total income of HK\$5,373.2M (2018-19: HK\$5,363.2M) and total expenditure of HK\$5,131.0M (2018-19: HK\$5,045.5M) were reported.

Operating Results

As compared with 2018-19, the increase in the Group's income was mainly attributed to the increase in Government subventions largely for pay adjustments and increase in interest income and donation.

The increase in expenditure was mainly due to increase in staff expenses resulted from pay adjustments and improvement to VTC buildings and facilities in supporting teaching and learning.

The operating results of the major activities in 2019-20 are set out in the paragraphs below.

綜合財務報表

局方按《香港財務報告準則》編制2019-20年度綜合財務報表，表述年內職業訓練局（簡稱職訓局）及其附屬公司（統稱本機構）的營運成果和財務狀況。本年度本機構錄得總收入為港幣53億7,320萬元（2018-19年度：港幣53億6,320萬元），總開支則為港幣51億3,100萬元（2018-19年度：港幣50億4,550萬元）。

營運成果

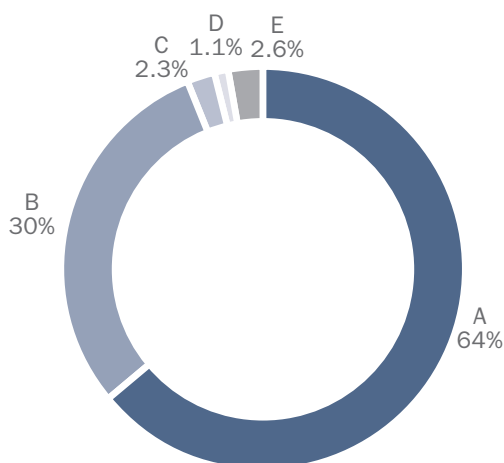
與2018-19年度相比，本機構的收入增長主要來自政府增加用作補助員工薪酬調整的補助金額，以及利息收入和捐款增加。

本年度局方的總開支增多主要來自因薪酬調整而增加的員工開支，以及支援教學工作而改善VTC樓宇設施的開支。

下列各段列出2019-20年度主要工作的營運成果。

Consolidated Income (2019-2020)

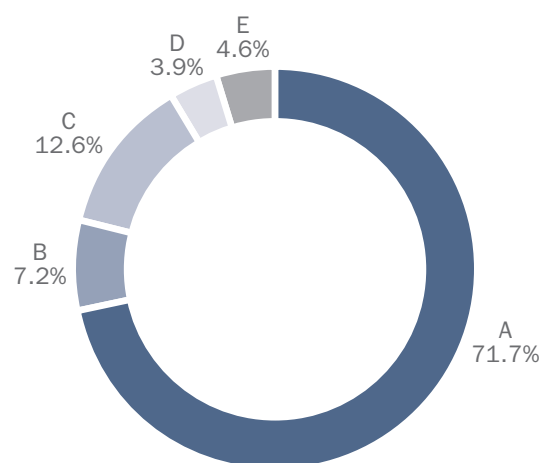
2019-20 年度綜合收入



- A ● Government Subventions
政府補助金
- B ● Tuition Fees and Training Charges
學費及課程費用
- C ● Interest Income
利息收入
- D ● Donations
捐款
- E ● Other Income
其他收入

Consolidated Expenditure (2019-2020)

2019-20 年度綜合支出



- A ● Staff Expenses
員工開支
- B ● Consumables, Equipment and Library Books
消耗性物品、設備及圖書
- C ● Accommodation and Related Maintenance Expenses
校舍設施及有關保養開支
- D ● Student/Trainee Grants and Activities
學生／學員補助及活動
- E ● Other Expenses
其他開支

Activities Financed by Government Recurrent Subventions

Total income for the year 2019-20 amounted to HK\$3,814.8M, of which HK\$2,943.8M was recurrent subventions from the Government, HK\$734.3M from tuition fees and training charges, and HK\$136.7M from bank interest and other income. Total expenditure for 2019-20 amounted to HK\$3,671.8M. The savings of HK\$143.0M was transferred to the Council's Reserves for implementation of new initiatives and other developments.

Activities Financed by Other Specific/Government Grants

In addition to the Government's subventions, the Council successfully obtained grants under a number of specific/Government Funds. These mainly included the VTC Earn and Learn Pilot Scheme, Pilot Subsidy Scheme for Students of Professional Part-time Programmes, Manpower Development Scheme, Pilot Incentive Scheme to Employers, Construction Industry Council Incentive Programme to enhance the Apprenticeship Scheme for E&M Industry and Project JUMP. Total income for the year amounted to HK\$246.6M and expenditure amounted to HK\$260.2M.

Self-financing Activities

In 2019-20, the Group ran its self-financing activities mainly through the operation of the VTC School of Business and Information Systems (SBI), VTC School for Higher and Professional Education (SHAPE), Institute of Professional Education And Knowledge (PEAK), VTC Social Enterprises Limited, Technological and Higher Education Institute of Hong Kong (THEi) and Integrated Vocational Development Centre (IVDC). Total income generated from the self-financing activities for the year was HK\$1,034.1M and total expenditure incurred was HK\$925.5M.

Building Programmes and Capital Items

For the year 2019-20, a total of HK\$243.2M was incurred on building programmes and capital items. Expenditure for the year included renovation and minor works for the campuses, residual payments for the constructions works of International Culinary Institute (ICI) in Pokfulam and THEi campus in Chai Wan as well as other improvement projects.

Retirement Schemes

Other than the Mandatory Provident Fund Scheme (MPFS) set up under the Hong Kong MPFS Ordinance, the Council's retirement schemes also included the VTC Provident Fund Scheme (1999). The scheme was registered under the Occupational Retirement Schemes Ordinance and granted exemption pursuant to the MPFS Ordinance.

Mr Tony TAI Chark-tong
Chairman
10 August 2020

獲政府經常性補助金的工作

2019-20 年度總收入達港幣 38 億 1,480 萬元，其中港幣 29 億 4,380 萬元屬政府經常性補助金、港幣 7 億 3,430 萬元為學費和課程費用、港幣 1 億 3,670 萬元為銀行利息及其他收入。2019-20 年度總開支為港幣 36 億 7,180 萬元。所節省的港幣 1 億 4,300 萬元已轉撥至職訓局儲備金，用於推行新工作和其他發展項目。

其他獲政府撥款資助的工作

除了政府補助金，局方亦從不同的政府基金取得撥款資助，主要包括：VTC Earn & Learn 職學計劃、兼讀制專業課程學生資助試行計劃、人才發展計劃、職場學習及評核先導計劃、建造業議會為優化機電工程業學徒訓練計劃而設的獎勵計劃以及飛躍計劃。年內總收入為港幣 2 億 4,660 萬元，總開支為港幣 2 億 6,020 萬元。

自負盈虧工作

2019-20 年度，本機構的自負盈虧工作主要包括營辦職業訓練局工商資訊學院 (SBI)、才晉高等教育學院 (SHAPE)、高峰進修學院 (PEAK)、職業訓練局社企有限公司、香港高等教育科技學院 (THEi) 和匯縱專業發展中心 (IVDC)。本年度自負盈虧工作的總收入為港幣 10 億 3,410 萬元，總開支為港幣 9 億 2,550 萬元。

建築工程及建設項目

2019-20 年度建築工程及建設項目合共耗資港幣 2 億 4,320 萬元。本年度的建築支出包括校舍翻新和小型工程、支付國際廚藝學院 (ICI) 薄扶林校舍、THEi 柴灣校舍興建工程的餘款以及其他改善工程。

退休保障計劃

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

主席
戴澤棠先生
2020 年 8 月 10 日

INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS OF VOCATIONAL TRAINING COUNCIL

致職業訓練局理事會委員的獨立核數師報告

Opinion

We have audited the consolidated financial statements of the Vocational Training Council (the Council) and its subsidiaries (the Group) set out on pages 7 to 82, which comprise the consolidated and Council balance sheets as at 31 March 2020, the consolidated and Council statements of comprehensive income, the consolidated and Council statements of changes in fund balances and the consolidated cash flow statement for the year then ended and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group and of the financial position of the Council as at 31 March 2020 and of the Group's consolidated financial performance and the Council's financial performance and the Group's consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards (HKFRSs) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA).

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing (HKSA) issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the HKICPA's Code of Ethics for Professional Accountants (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council Members for the Consolidated Financial Statements

The Council members are responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and for such internal control as the Council members determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Council members are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council members either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

意見

本核數師(以下簡稱我們)已審計列載於第7至82頁職業訓練局(簡稱職訓局)及其附屬公司(統稱貴機構)的綜合財務報表,此綜合財務報表包括於2020年3月31日的綜合及職訓局資產負債表、截至該日止年度的綜合及職訓局全面收益表、綜合及職訓局資金變動報表及綜合現金流量表以及綜合財務報表附註,包括主要會計政策概要。

我們認為,該等綜合財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映貴機構與職訓局於2020年3月31日的綜合及職訓局財務狀況及截至該日止年度的綜合及職訓局財務表現及綜合現金流量。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審核綜合財務報表承擔的責任」部份中進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(以下簡稱守則),我們獨立於貴機構,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審核憑證能充足和適當地為我們的審核意見提供基礎。

職訓局理事會委員就綜合財務報表承擔的責任

職訓局理事會委員須負責根據香港會計師公會頒佈的《香港財務報告準則》擬備真實而中肯的綜合財務報表,並對其認為為使綜合財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備綜合財務報表時,職訓局理事會委員負責評估貴機構持續經營的能力,並在適用情況下披露與持續經營有關的事項,以及使用持續經營為會計基礎,除非職訓局理事會委員有意將貴機構清盤或停止經營,或別無其他實際的替代方案。

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 18 of the Vocational Training Council Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council members.
- Conclude on the appropriateness of the Council members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

核數師就審核綜合財務報表承擔的責任

我們的目標，是對綜合財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們按照《職業訓練局條例》第18條的規定，僅向整體職訓局報告。除此之外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響綜合財務報表使用者依據財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴機構內部控制的有效性發表意見。
- 評價職訓局理事委員會所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對職訓局理事委員會採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴機構的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意綜合財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴機構不能持續經營。

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Council members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG

Certified Public Accountants
8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
10 August 2020

- 評價綜合財務報表的整體列報方式、結構和內容，包括披露，以及綜合財務報表是否中肯反映交易和事項。
- 就機構內實體或業務活動的財務信息獲取充足、適當的審計憑證，以便對綜合財務報表發表意見。我們負責貴機構審計的方向、監督和執行。我們為審計意見承擔全部責任。

除其他事項外，我們與職訓局理事委員會溝通了計劃的審計範圍、時間安排、重大審計發現等，當中包括我們在審計中識別出內部控制的任何重大缺陷。

畢馬威會計師事務所

執業會計師
香港中環
遮打道10號
太子大廈8樓
2020年8月10日

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2020

截至 2020 年 3 月 31 日止年度的綜合全面收益表

		Note 附註	2020 HK\$'000	2019 HK\$'000 (Note) (附註)
INCOME	收入			
Government Subventions	政府補助金	4	3,441,452	3,347,587
Tuition Fees and Training Charges	學費及課程費用	5	1,610,144	1,725,942
Interest Income	利息收入		123,613	103,631
Donations	捐款	6	59,488	27,054
Other Income	其他收入	7	138,531	158,948
Total Income	收入總額		5,373,228	5,363,162
EXPENDITURE	支出			
Staff Expenses	員工開支	8		
Full-time Staff Expenses	全職員工開支		3,215,047	3,103,610
Part-time Staff Expenses	兼職員工開支		103,780	120,237
Temporary Staff Expenses	臨時員工開支		327,716	320,474
Other Staff Expenses	其他員工開支		30,422	24,857
			3,676,965	3,569,178
Other Operating Expenses	其他營運開支			
Consumables, Equipment and Library Books	消耗性物品、設備及圖書		368,414	353,791
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支		646,477	642,934
Hire of Services and Professional Fees	專業服務費用		63,001	59,708
Student/Trainee Grants and Activities	學生/學員補助及活動		199,545	211,229
Training Boards/General Committees' Expenses	訓練委員會/一般委員會開支		44,495	39,301
Staff Development and Visits	員工培訓及公幹		13,936	18,527
Interest Expenses	利息開支		23,964	25,868
Other Expenses	其他開支		94,250	124,972
			1,454,082	1,476,330
Total Expenditure	支出總額		5,131,047	5,045,508
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	本年度盈餘及全面收益總額	9	242,181	317,654
TRANSFER TO:	轉撥至：			
Reserves	儲備金	11	143,041	196,579
Specific and Other Funds	特定用途及其他資金	12	99,140	121,075
			242,181	317,654

Note: The Group has initially applied HKFRS 16 as from 1 April 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 2(c).

附註：本機構自 2019 年 4 月 1 日起首次應用《香港財務報告準則》第 16 號，並採用經修訂之追溯法。根據此方法，比對資料不予重列。請參閱附註 2(c)。

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

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

The notes on page 14 to page 82 form an integral part of these financial statements.

列載於第 14 頁至第 82 頁之附註為本財務報表之一部分。

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2020

截至 2020 年 3 月 31 日止年度的全面收益表

		Note 附註	2020 HK\$'000	2019 HK\$'000 (Note) (附註)
INCOME	收入			
Government Subventions	政府補助金	4	3,424,355	3,332,163
Tuition Fees and Training Charges	學費及課程費用	5	792,595	862,329
Interest Income	利息收入		103,686	89,460
Donations	捐款	6	75,439	47,368
Other Income	其他收入	7	297,409	323,516
Total Income	收入總額		4,693,484	4,654,836
EXPENDITURE	支出			
Staff Expenses	員工開支	8		
Full-time Staff Expenses	全職員工開支		2,824,054	2,711,537
Part-time Staff Expenses	兼職員工開支		37,467	41,293
Temporary Staff Expenses	臨時員工開支		290,510	284,529
Other Staff Expenses	其他員工開支		27,504	22,800
			3,179,535	3,060,159
Other Operating Expenses	其他營運開支			
Consumables, Equipment and Library Books	消耗性物品、設備及圖書		344,732	329,649
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支		615,398	610,021
Hire of Services and Professional Fees	專業服務費用		49,926	49,734
Student/Trainee Grants and Activities	學生／學員補助及活動		184,628	195,652
Training Boards/General Committees' Expenses	訓練委員會／一般委員會開支		44,413	39,233
Staff Development and Visits	員工培訓及公幹		11,700	16,049
Interest Expenses	利息開支		23,964	25,868
Other Expenses	其他開支		75,424	100,373
			1,350,185	1,366,579
Total Expenditure	支出總額		4,529,720	4,426,738
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	本年度盈餘及全面收益總額	9	163,764	228,098
TRANSFER TO:	轉撥至：			
Reserves	儲備金	11	143,041	196,579
Specific and Other Funds	特定用途及其他資金	12	20,723	31,519
			163,764	228,098

Note: The Group has initially applied HKFRS 16 as from 1 April 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 2(c).

附註：本機構自 2019 年 4 月 1 日起首次應用《香港財務報告準則》第 16 號，並採用經修訂之追溯法。根據此方法，比對資料不予重列。請參閱附註 2(c)。

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

The notes on page 14 to page 82 form an integral part of these financial statements. 列載於第 14 頁至第 82 頁之附註為本財務報表之一部分。

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2020

2020年3月31日的綜合資產負債表

	Note 附註	2020 HK\$'000	2019 HK\$'000 (Note) (附註)
NON-CURRENT ASSETS			
Property, Plant and Equipment	13	4,336,645	4,211,206
Loans to Staff	15	2,064	952
Deposits		7,474	7,234
		4,346,183	4,219,392
CURRENT ASSETS			
Loans to Staff	15	979	465
Accounts Receivable, Prepayments and Other Receivables	16	262,395	172,352
Bank Deposits		1,175,875	4,085,800
Cash and Cash Equivalents	17	4,316,851	1,422,044
		5,756,100	5,680,661
CURRENT LIABILITIES			
Accounts Payable, Accruals and Other Payables	18(a)	1,205,866	1,289,380
Provision for Employee Benefits	18(d)	433,219	402,346
Loans Payable within One Year	19	48,473	44,652
Deferred Income	20	422,456	308,694
		2,110,014	2,045,072
NET CURRENT ASSETS		3,646,086	3,635,589
TOTAL ASSETS LESS CURRENT LIABILITIES		7,992,269	7,854,981
NON-CURRENT LIABILITIES			
Accounts Payable, Accruals and Other Payables	18(a)	5,591	-
Provision for Employee Benefits	18(d)	5,766	11,163
Loans Payable after One Year	19	387,687	433,035
Deferred Income	20	1,785,092	1,844,831
		2,184,136	2,289,029
NET ASSETS		5,808,133	5,565,952
Represented by:			
Reserves	11	372,675	354,553
Specific and Other Funds	12	5,435,458	5,211,399
TOTAL FUNDS		5,808,133	5,565,952

Approved and authorised for issue
by the Vocational Training Council
on 10 August 2020
於2020年8月10日
由職業訓練局理事會批核及授權發表

Mr Tony TAI Chark-tong
Chairman
Vocational Training Council
職業訓練局主席
戴澤棠先生

Note: The Group has initially applied HKFRS 16 as from 1 April 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 2(c).

附註：本機構自2019年4月1日起首次應用《香港財務報告準則》第16號，並採用經修訂之追溯法。根據此方法，比對資料不予重列。請參閱附註2(c)。

The notes on page 14 to page 82 form an integral part of these financial statements.
列載於第14頁至第82頁之附註為本財務報表之一部分。

BALANCE SHEET AS AT 31 MARCH 2020

2020年3月31日的資產負債表

		Note 附註	2020 HK\$'000	2019 HK\$'000 (Note) (附註)
NON-CURRENT ASSETS	非流動資產			
Property, Plant and Equipment	物業、機器及設備	13	4,316,597	4,195,884
Investments in Subsidiaries	對附屬公司的投資	14	-	-
Loans to Staff	員工貸款	15	2,064	952
Deposits	按金		7,261	7,062
			4,325,922	4,203,898
CURRENT ASSETS	流動資產			
Loans to Staff	員工貸款	15	979	465
Accounts Receivable, Prepayments and Other Receivables	應收賬項、預付款項及 其他應收賬項	16	212,199	157,328
Bank Deposits	銀行存款		1,175,875	4,085,800
Cash and Cash Equivalents	現金及現金等價物	17	4,298,113	1,406,638
			5,687,166	5,650,231
CURRENT LIABILITIES	流動負債			
Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及 其他應付賬項	18(a)	1,904,294	1,944,281
Provision for Employee Benefits	僱員福利撥備	18(d)	414,416	383,957
Loans Payable within One Year	一年內應償還的貸款	19	48,473	44,652
Deferred Income	遞延收益	20	399,103	290,430
			2,766,286	2,663,320
NET CURRENT ASSETS	流動資產淨值		2,920,880	2,986,911
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債		7,246,802	7,190,809
NON-CURRENT LIABILITIES	非流動負債			
Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及 其他應付賬項	18(a)	5,591	-
Provision for Employee Benefits	僱員福利撥備	18(d)	2,035	6,170
Loans Payable after One Year	一年後應償還的貸款	19	387,687	433,035
Deferred Income	遞延收益	20	1,769,788	1,833,667
			2,165,101	2,272,872
NET ASSETS	資產淨值		5,081,701	4,917,937
Represented by:	上述款項分屬：			
Reserves	儲備金	11	372,675	354,553
Specific and Other Funds	特定用途及其他資金	12	4,709,026	4,563,384
TOTAL FUNDS	資金總額		5,081,701	4,917,937

Approved and authorised for issue
by the Vocational Training Council
on 10 August 2020
於2020年8月10日
由職業訓練局理事會批核及授權發表

Mr Tony TAI Chark-tong
Chairman
Vocational Training Council
職業訓練局主席
戴澤棠先生

Note: The Group has initially applied HKFRS 16 as from 1 April 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 2(c).

附註：本機構自2019年4月1日起首次應用《香港財務報告準則》第16號，並採用經修訂之追溯法。根據此方法，比對資料不予重列。請參閱附註2(c)。

The notes on page 14 to page 82 form an integral part of these financial statements.
列載於第14頁至第82頁之附註為本財務報表之一部分。

CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED 31 MARCH 2020

截至 2020 年 3 月 31 日止年度的綜合資金變動報表

		Reserves (Note 11) 儲備金 (附註 11) HK\$'000	Specific and Other Funds (Note 12) 特定用途及 其他資金 (附註 12) HK\$'000	Total 總額 HK\$'000
Balance as at 1 April 2018	2018 年 4 月 1 日結餘	369,881	4,878,417	5,248,298
Inter-fund Transfers	內部資金轉撥	(211,907)	211,907	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及 全面收益總額	196,579	121,075	317,654
Balance as at 31 March 2019	2019 年 3 月 31 日結餘	354,553	5,211,399	5,565,952
Balance as at 1 April 2019	2019 年 4 月 1 日結餘	354,553	5,211,399	5,565,952
Inter-fund Transfers	內部資金轉撥	(124,919)	124,919	-
Surplus and Total Comprehensive Income for the Year	本年度盈餘及 全面收益總額	143,041	99,140	242,181
Balance as at 31 March 2020	2020 年 3 月 31 日結餘	372,675	5,435,458	5,808,133

The notes on page 14 to page 82 form an integral part of these financial statements.
列載於第 14 頁至第 82 頁之附註為本財務報表之一部分。

STATEMENT OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED 31 MARCH 2020

截至 2020 年 3 月 31 日止年度的資金變動報表

		Reserves (Note 11) 儲備金 (附註11) HK\$'000	Specific and Other Funds (Note 12) 特定用途及 其他資金 (附註12) HK\$'000	Total 總額 HK\$'000
Balance as at 1 April 2018	2018年4月1日結餘	369,881	4,319,958	4,689,839
Inter-fund Transfers	內部資金轉撥	(211,907)	211,907	–
Surplus and Total Comprehensive Income for the Year	本年度盈餘及 全面收益總額	196,579	31,519	228,098
Balance as at 31 March 2019	2019年3月31日結餘	354,553	4,563,384	4,917,937
Balance as at 1 April 2019	2019年4月1日結餘	354,553	4,563,384	4,917,937
Inter-fund Transfers	內部資金轉撥	(124,919)	124,919	–
Surplus and Total Comprehensive Income for the Year	本年度盈餘及 全面收益總額	143,041	20,723	163,764
Balance as at 31 March 2020	2020年3月31日結餘	372,675	4,709,026	5,081,701

The notes on page 14 to page 82 form an integral part of these financial statements.
列載於第 14 頁至第 82 頁之附註為本財務報表之一部分。

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

截至 2020 年 3 月 31 日止年度的綜合現金流量表

		Note 附註	2020 HK\$'000	2019 HK\$'000 (Note) (附註)
Operating Activities	經營活動			
Surplus	盈餘		242,181	317,654
Adjustments for:	調整項目：			
Depreciation of Property, Plant and Equipment	物業、機器及設備折舊	9	314,375	310,052
Loss/(Gain) on Disposal of Property, Plant and Equipment	出售物業、機器及設備之虧損/(收益)	9	20	(156)
Interest Income	利息收入		(123,613)	(103,631)
Operating Surplus before Changes in Working Capital	營運資金變動前之經營盈餘		432,963	523,919
Increase in Deposits and Accounts Receivable, Prepayments and Other Receivables	按金、應收賬項、預付款項及其他應收賬項之增加		(90,283)	(39,486)
(Decrease)/Increase in Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及其他應付賬項之(減少)/增加		(42,001)	33,053
Increase/(Decrease) in Provision for Employee Benefits	僱員福利撥備之增加/(減少)		25,476	(3,151)
Increase/(Decrease) in Deferred Income	遞延收益之增加/(減少)		77,834	(79,665)
Net Increase in Bank Loan for On – lending to Staff	轉貸予員工的銀行貸款之淨增加		1,662	605
Increase in Loans to Staff	員工貸款之增加		(1,626)	(599)
Cash Generated from Operating Activities	經營活動所產生之現金		404,025	434,676
Cash Flows from Investing Activities	投資活動之現金流			
Payment of Capital Expenditure	資本支出付款		(472,600)	(344,195)
Proceeds from Sale of Property, Plant and Equipment	出售物業、機器及設備所得款項		114	328
Interest Received	已收利息		123,613	103,631
Decrease in Placement of Fixed Deposits with Banks with Original Maturity over Three Months	初始到期日超過三個月的銀行存款之減少		2,909,925	1,127,777
Net Cash Generated from Investing Activities	投資活動所產生的現金淨額		2,561,052	887,541
Cash Flows from Financing Activities	融資活動之現金流			
Repayment of loan from Government	償還政府貸款	17(b)	(67,000)	(67,000)
Capital element of lease rentals paid	支付租賃租金之資本部份	17(b)	(3,117)	-
Interest element of lease rentals paid	支付租賃租金之利息部份	17(b)	(153)	-
Net Cash Used in Financing Activities	融資活動所使用的現金淨額		(70,270)	(67,000)
Net Increase in Cash and Cash Equivalents	現金及現金等價物之淨增加		2,894,807	1,255,217
Cash and Cash Equivalents as at 1 April	於 4 月 1 日的現金及現金等價物		1,422,044	166,827
Cash and Cash Equivalents as at 31 March	於 3 月 31 日的現金及現金等價物	17	4,316,851	1,422,044

Note: The Group has initially applied HKFRS 16 as from 1 April 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated. See note 2(c).

附註：本機構自 2019 年 4 月 1 日起首次應用《香港財務報告準則》第 16 號，並採用經修訂之追溯法。根據此方法，比對資料不予重列。請參閱附註 2(c)。

The notes on page 14 to page 82 form an integral part of these financial statements.
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NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

1. BACKGROUND

背景

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

主要會計政策

(a) Statement of Compliance

合規聲明

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

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

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

香港會計師公會公佈若干新增及經修訂的《香港財務報告準則》，此等準則在本機構及職訓局當前之會計期間首次生效。首次採用這些新增或經修訂的準則，對本機構及職訓局的財務報表所帶來的影響詳列於附註2(c)。

The Group has not applied any new standards or interpretation that is not yet effective for the current accounting period (see Note 25).

本機構並沒有採用任何尚未於本會計期間生效的新準則或詮釋(請參閱附註25)。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

(b) Basis of Preparation of the Financial Statements

財務報表的編製基準

The consolidated financial statements for the year ended 31 March 2020 comprise the Council and its subsidiaries. 截至2020年3月31日止年度的綜合財務報表包括職訓局及其附屬公司。

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

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. 管理層在編製符合《香港財務報告準則》之財務報表時，須作出會對會計政策之應用及對資產、負債、收入及支出之列報金額構成的影響作出判斷、估計及假設。該等估計及相關假設乃根據過往之經驗及相信在有關情況下屬合理的其他因素而作出，其結果成為管理層在無法從其他途徑下得知資產及負債的賬面值作為判斷的基礎。實際結果可能有別於該等估計。

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

該等估計及相關假設會被持續檢討。對會計估計進行修訂時，若修訂只影響到當年的會計期，會在當年的會計期內確認有關修訂；如修訂影響當期及未來期間，則會在當期及未來期間內確認有關修訂。

Judgements made by management in the application of HKFRSs that have significant effect on the financial statements and major sources of estimation uncertainty are discussed in Note 3.

管理層在應用《香港財務報告準則》時，為對財務報表有重大影響及有不確定性的估算所作出的判斷詳述於附註3。

(c) Changes in Accounting Policies

會計政策變更

The HKICPA has issued a new HKFRS, HKFRS 16, Leases, and a number of amendments to HKFRSs that are first effective for the current accounting period of the Group.

香港會計師公會已頒佈一項新增的《香港財務報告準則》–《香港財務報告準則》第16號「租賃」及多項經修訂的《香港財務報告準則》，並於本會計期間首次生效。

Except for HKFRS 16, Leases, none of the developments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented. The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

除《香港財務報告準則》第16號「租賃」外，該等修訂未有對本機構在本期及過往期間的業績及財務狀況的編製或呈報方式構成重大影響。本機構並沒有採用任何尚未於本會計期間生效的新準則或詮釋。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

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

會計政策變更 (續)

HKFRS 16, Leases

《香港財務報告準則》第16號「租賃」

HKFRS 16 replaces HKAS 17, Leases, and the related interpretations, HK (IFRIC) 4, Determining whether an arrangement contains a lease, HK (SIC) 15, Operating leases – incentives, and HK (SIC) 27, Evaluating the substance of transactions involving the legal form of a lease. It introduces a single accounting model for lessees, which requires a lessee to recognise a right-of-use asset and a lease liability for all leases, except for leases that have a lease term of 12 months or less (short-term leases) and leases of low-value assets. The lessor accounting requirements brought forward from HKAS 17 substantially unchanged.

《香港財務報告準則》第16號取代了《香港會計準則》第17號「租賃」及相關詮釋，《國際財務報導準則解釋》第4號「決定一項安排是否包含租賃」、《常務解釋委員會解釋公告》第15號「營業租賃：誘因」及《常務解釋委員會解釋公告》第27號「評估法律形式為租賃之交易實質」。該準則就承租人引入單一會計模式，該模式規定除租期為或少於12個月的租賃（「短期租賃」）及低價值資產的租賃以外，承租人須就所有租賃確認使用權資產及租賃負債。對於出租人之會計要求則承續《香港會計準則》第17號而大致不變。

HKFRS 16 also introduces additional qualitative and quantitative disclosure requirements which aim to enable users of the financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

《香港財務報告準則》第16號亦引入額外的定性及定量披露規定，旨在讓財務報表使用者評估租賃對實體的財務狀況，財務表現及現金流量的影響。

The Group has initially applied HKFRS 16 as from 1 April 2019. The Group has elected to use the modified retrospective approach to measure the right-of-use assets at an amount equal to the amount recognised for the remaining lease liabilities, adjusted by the amount of any prepaid or accrued lease payments. Therefore, the adoption of HKFRS 16 does not result in an adjustment to the opening balance of equity at 1 April 2019. Comparative information has not been restated and continues to be reported under HKAS 17.

本機構自2019年4月1日起首次應用《香港財務報告準則》第16號，並採用經修訂之追溯法，使用權資產按剩餘租賃負債的金額確認，任何預付或應付的租賃款項均會予以調整。因此，《香港財務報告準則》第16號的採用沒有對2019年4月1日的期初權益結餘作出調整。比對資料根據《香港會計準則》第17號繼續呈報，並未重列。

Further details of the nature and effect of the changes to previous accounting policies and the transition options applied are set out below:

有關過往會計政策變動的性質及影響，以及所採用過渡方案的詳情載列如下：

(a) New Definition of a Lease

租賃的新定義

The change in the definition of a lease mainly relates to the concept of control. HKFRS 16 defines a lease on the basis of whether a customer controls the use of an identified asset for a period of time, which may be determined by a defined amount of use. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

租賃定義的變動主要涉及控制權的概念。《香港財務報告準則》第16號根據客戶是否在一段時間內控制已識別資產的使用（可依據一定的使用量來釐定）而定義租賃。在客戶既有權主導已識別資產的使用及有權從該使用中獲得幾乎全部經濟利益的情況下，控制權視為已確立。

The Group applies the new definition of a lease in HKFRS 16 only to contracts that were entered into or changed on or after 1 April 2019. For contracts entered into before 1 April 2019, the Group has used the transitional practical expedient to grandfather the previous assessment of which existing arrangements are or contain leases. Accordingly, contracts that were previously assessed as leases under HKAS 17 continue to be accounted for as leases under HKFRS 16 and contracts previously assessed as non-lease service arrangements continue to be accounted for as executory contracts.

本機構僅將《香港財務報告準則》第16號對租賃的新定義應用在於2019年4月1日或之後訂立或變更的合約。對於2019年4月1日之前訂立的合約，本機構已採用過渡性的可行權宜方法允許現有為租賃或包含租賃之安排繼續使用以往評估。因此，先前根據《香港會計準則》第17號評估為租賃的合約繼續按《香港財務報告準則》第16號列入為租賃，而先前被評估為非租賃服務安排的合約則繼續列為待履行合約。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

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

會計政策變更(續)

(b) Lessee Accounting and Transitional Impact

承租人會計處理及過渡期影響

HKFRS 16 eliminates the requirement for a lessee to classify leases as either operating leases or finance leases, as was previously required by HKAS 17. Instead, the Group is required to capitalise all leases when it is the lessee, including leases previously classified as operating leases under HKAS 17, other than those short-term leases and leases of low-value assets which are exempt. As far as the Group is concerned, these newly capitalised leases are primarily in relation to property, plant and equipment as disclosed in note 13. For an explanation of how the Group applies lessee accounting, see note 2(g)(i).

《香港財務報告準則》第16號取消先前於《香港會計準則》第17號要求承租人將租賃分類為經營租賃或融資租賃的規定。作為替代，本機構須將其作為承租人的所有租賃資本化(包括先前根據《香港會計準則》第17號分類為經營租賃的租賃)，惟短期租賃及低價值資產的租賃除外。就本機構而言，該等新的資本化租賃主要與附註13所披露的物業、廠房及設備有關。有關本機構如何應用承租人會計處理，請參見附註2(g)(i)。

At the date of transition to HKFRS 16 (i.e. 1 April 2019), the Group determined the length of the remaining lease terms and measured the lease liabilities for the leases previously classified as operating leases at the present value of the remaining lease payments, discounted using the relevant incremental borrowing rates at 1 April 2019. The weighted average of the incremental borrowing rates used for determination of the present value of the remaining lease payments was 5%.

於過渡至《香港財務報告準則》第16號當日(即2019年4月1日)，本機構為以往分類為經營租賃的租賃釐定所剩餘租賃期的長度，及按2019年4月1日的相關增額借貸利率折現的剩餘租賃款項現值計量為租賃負債。用於釐定剩餘租賃款項現值的加權平均增額借貸利率為5%。

To ease the transition to HKFRS 16, the Group applied the following recognition exemption and practical expedients at the date of initial application of HKFRS 16:

為緩解《香港財務報告準則》第16號的過渡，本機構於初始應用《香港財務報告準則》第16號當日採用下列確認豁免及可行權宜方法：

- (i) the Group elected not to apply the requirements of HKFRS 16 in respect of the recognition of lease liabilities and right-of-use assets to leases for which the remaining lease term ends within 12 months from the date of initial application of HKFRS 16, i.e. where the lease term ends on or before 31 March 2020; 本機構選擇不就租賃(其餘下租期於首次應用《香港財務報告準則》第16號當日起計十二個月內屆滿(即租期於2020年3月31日或之前完結))應用《香港財務報告準則》第16號有關確認租賃負債及使用權資產的規定；
- (ii) when measuring the lease liabilities at the date of initial application of HKFRS 16, the Group applied a single discount rate to a portfolio of leases with reasonably similar characteristics (such as leases with a similar remaining lease term for a similar class of underlying asset in a similar economic environment); and 於初始應用《香港財務報告準則》第16號當日計量租賃負債時，本機構對具有相類似特徵的租賃組合採用單一貼現率(如類似經濟環境下的類似相關資產類別且具有類似剩餘租賃期的租賃)；和
- (iii) when measuring the right-of-use assets at the date of initial application of HKFRS 16, the Group relied on the previous assessment for onerous contract provisions as at 31 March 2019 as an alternative to performing an impairment review. 於首次應用《香港財務報告準則》第16號當日計量使用權資產時，本機構根據2019年3月31日的有償契約撥備的評估，將其作為進行減值檢討的替代方法。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

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

會計政策變更 (續)

(b) Lessee Accounting and Transitional Impact (Cont'd)

承租人會計處理及過渡期影響 (續)

The following table reconciles the operating lease commitments as disclosed in note 23(b) as at 31 March 2019 to the opening balance for lease liabilities recognised as at 1 April 2019 :

下表載列於2019年3月31日的經營租賃承擔(披露於附註23(b))與於2019年4月1日確認的租賃負債的期初結餘之對賬:

		1 April 2019 2019年4月1日 HK\$'000
Operating Lease Commitments at 31 March 2019	於2019年3月31日的經營租賃承擔	6,989
Less: Total Future Interest Expenses	減: 未來總利息支出	<u>(2,787)</u>
Present Value of Remaining Lease Payments, Discounted Using the Incremental Borrowing Rate at 1 April 2019	剩餘租賃款項現值, 按2019年4月1日的 增額借貸利率折現	<u>4,202</u>

The right-of-use assets in relation to leases previously classified as operating leases have been recognised at an amount equal to the amount recognised for the remaining lease liabilities, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the statement of financial position at 31 March 2019. 先前分類為經營租賃的相關使用權資產按剩餘租賃負債的金額確認, 並按2019年3月31日財務狀況表中確認的任何租賃相關的預付或應付的租賃款項金額予以調整。

The following table summarises the impacts of the adoption of HKFRS 16 on the Group's statement of financial position: 下表概述採用《香港財務報告準則》第16號對本機構財務狀況表的影響:

Line Items in the Statement of Financial Position Impacted by the Adoption of HKFRS 16:		Carrying Amount at 31 March 2019 2019年3月31日 賬面值 HK\$'000	Capitalisation of Operating Lease Contracts 經營租賃 合約資本化 HK\$'000	Carrying Amount at 1 April 2019 2019年4月1日 賬面值 HK\$'000
Property, Plant and Equipment	受採納《香港財務報告準則》第16號影響的財務狀況表項目: 物業、機器及設備	4,211,206	4,202	4,215,408
Total Non-current Assets	非流動資產總值	4,219,392	4,202	4,223,594
Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及其他應付賬項	1,289,380	2,375	1,291,755
Current Liabilities	流動負債	2,045,072	2,375	2,047,447
Net Current Assets	流動資產淨值	3,635,589	(2,375)	3,633,214
Total Assets Less Current Liabilities	資產總值減流動負債	7,854,981	1,827	7,856,808
Accounts Payable, Accruals and Other Payables	應付賬項、應計支出及其他應付賬項	-	1,827	1,827
Total Non-current Liabilities	非流動負債總值	2,289,029	1,827	2,290,856
Net Assets	淨資產	5,565,952	-	5,565,952

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

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

會計政策變更(續)

(c) Impact on the Financial Result and Cash Flows of the Group

對本機構的財務業績及現金流的影響

After the initial recognition of right-of-use assets and lease liabilities as at 1 April 2019, the Group as a lessee is required to recognise interest expense accrued on the outstanding balance of the lease liability, and the depreciation of the right-of-use asset, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. This results in a negative impact on the surplus and total comprehensive income for the year in the Group's statement of profit or loss and other comprehensive income, as compared to the results if HKAS 17 had been applied during the year.

有別於以往在租賃期內以直線法確認在經營租賃的租金支出的政策，自2019年4月1日初始確認使用權資產和租賃負債後，本機構作為承租人須確認未償還的租賃負債餘額所產生的利息支出，以及使用權資產的折舊。與應用《香港會計準則》第17號的結果相比，這對本機構的損益及其他全面收益表中的本年度盈餘及全面收益總額產生了負面影響。

In the cash flow statement, the Group as a lessee is required to split rentals paid under capitalised leases into their capital element and interest element. These elements are classified as financing cash outflows, rather than as operating cash outflows, as was the case for operating leases under HKAS 17. Although total cash flows are unaffected, the adoption of HKFRS 16 therefore results in a change in presentation of cash flows within the cash flow statement.

在現金流量表中，本機構作為承租人須將資本化租賃的租金開支分為資本部分和利息部分。這些要素被歸類為融資現金流出，跟《香港會計準則》第17號下的經營租賃分類為經營現金流出有所不同。儘管總現金流不受影響，採用《香港財務報告準則》第16號導致現金流量表的列報方式有所改變。

(d) Subsidiaries

附屬公司

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

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

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

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

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

(e) Property, Plant and Equipment

物業、機器及設備

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses (see Note 2(h)).
物業、機器及設備以成本扣除累計折舊及減值虧損列示 (請參閱附註 2(h))。

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

職訓局擁有或以租賃權益持有之土地及／或樓宇，用以租賃予附屬公司，會於職訓局之資產負債表中分類為附屬公司使用之校舍。該等資產以成本扣除累計折舊及減值虧損列示 (請參閱附註 2(h))。

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

本機構根據各類物業、機器及設備之設計年期，維修計劃及實際使用經驗，來估計其可使用年期。物業、機器及設備的折舊是按成本減去其估計剩餘價值 (如適用)，再以預計可使用之年限以直線法計算，以攤銷成本。詳情如下：

- Interests in leasehold land held for own use are depreciated over the unexpired term of lease.
於自用租賃土地之權益是按餘下的租期計算折舊。
- Buildings situated on leasehold land, except for the campus located in Chai Wan are depreciated over the shorter of the unexpired term of lease and their estimated useful lives, being not more than 50 years after the date of land grant. 位於租賃土地上之樓宇 (柴灣校舍除外)，是按餘下的租期或預計可使用年限，但不多於批地日期後 50 年 (取較短者) 來計算折舊。
- Campus located in Chai Wan is depreciated not more than 50 years after the date of completion (see Note 3).
柴灣校舍的折舊是按完工日期後以不多於 50 年計算 (請參閱附註 3)。
- Improvements works
樓宇改善工程 shorter of the unexpired term of lease and their estimated useful lives of 5–7 years
餘下的租期或預計可使用年限 (5–7 年)，以較短者為準
- Furniture and equipment
傢具及設備 shorter of the duration of the project and their estimated useful lives of 4–7 years
項目的持續時間或預計可使用年限 (4–7 年)，以較短者為準
- Computer equipment
電腦設備 shorter of the duration of the project and their estimated useful lives of 4–7 years
項目的持續時間或預計可使用年限 (4–7 年)，以較短者為準

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

倘物業、機器及設備的各部分的可使用年限不同，每部分的折舊會單獨計算。資產之可用年限及其剩餘價值 (如適用) 均會於每年進行檢討。

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

報廢或出售物業、機器及設備之收益或虧損乃按照出售所得收入淨額與有關資產賬面值之差額來釐定，並於報廢或出售當日列入全面收益表內。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

(f) Construction in Progress

在建工程

Construction in progress is stated at cost, which comprises accumulated costs of construction, professional fees and interest expenses, if any, capitalised prior to the completion of the respective projects, less any impairment losses, and is not depreciated. Capitalisation of these costs ceases and the construction in progress is transferred to the appropriate category of property, plant and equipment when the construction is completed and the asset is ready for its intended use.

在建工程是以成本扣除減值虧損列賬，但不計任何折舊。成本包括累計建造費用、專業費用及工程完成前所資本化的利息支出(如適用)。當工程完成，資產已可作預計用途時，此等成本便會停止被資本化，而在建工程也會轉入物業、機器及設備內適當的類別中。

(g) Leased Assets

租賃資產

At inception of a contract, the Group assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

本機構於合同開始時評估合同是否屬於租賃或包含租賃。倘合約為換取代價而在一段時間內控制已識別資產的使用權，則該合同屬於租賃或包含租賃。在客戶既有權主導已識別資產的使用及有權從該使用中獲得幾乎全部經濟利益的情況下，控制權視為已確立。

(i) As a Lessee

作為承租人

(A) Policy applicable from 1 April 2019

2019年4月1日起開始適用的政策

Where the contract contains lease component(s) and non-lease component(s), the Group has elected to separate non-lease components and accounts for each lease component and any associated non-lease components separately.

當合約包含租賃和非租賃組成部分，本機構選擇區分非租賃組成部分，及區分各租賃部分及任何關聯非租賃組成部分。

At the lease commencement date, the Group recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets which, for the Group, are primarily office equipment. When the Group enters into a lease in respect of a low-value asset, the Group decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

於租賃開始日，本機構確認使用權資產和租賃負債，惟租賃期不超過12個月的短期租賃以及低價值資產租賃除外，對於本機構主要為辦公設備。當本機構就一項低價值資產訂立租賃時，本機構決定是否按個別租賃基準對該租賃予以資本化。與未資本化的租賃相關付款於租賃期以有系統的方式確認為開支。

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to profit or loss in the accounting period in which they are incurred.

當租賃被資本化，租賃負債按照租賃期內的應付款項以租賃內的利率(若租賃內的利率無法直接確定，則使用相關的增額借貸利率)折現後的現值進行初始確認。初始確認後，租賃負債按攤銷成本計量並採用實際利率法計算利息費用支出。不取決於指數或利率的可變租賃付款並不包括在租賃負債的計量中，而在其產生的會計期間內於損益表內確認。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

(g) Leased Assets (Cont'd)

租賃資產 (續)

(i) As a Lessee (Cont'd)

作為承租人 (續)

(A) Policy applicable from 1 April 2019 (Cont'd)

2019年4月1日起開始適用的政策 (續)

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see notes 2(h)).

在資本化租賃時確認的使用權資產按成本初始計量。使用權資產的成本包括租賃負債的初始金額，加上在租賃期開始日或之前的任何租賃付款以及任何已產生的初始直接成本。在適用情況下，使用權資產的成本還包括估計用於拆卸及移除相關資產、復原相關資產或其所在地所產生的成本（經折現後的現值），減去任何已收取的租賃優惠。使用權資產其後以成本扣除累計折舊及減值虧損列示（請參閱附註2(h)）。

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Group's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Group will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

倘指數或比率變化導致未來租賃付款額發生變動，或者本機構根據擔保餘值估計的應付金額發生變動，或者對於本機構是否合理確定將行使購買、續租或終止租賃選擇權的重估結果發生變動，則應重新計量租賃負債。倘在這種情況下重新計量租賃負債，應對使用權資產的賬面價值作出相應調整，倘使用權資產的賬面價值已減至零，則將相關調整計入損益。

In the statement of financial position, the Group presents right-of-use assets within the same line item as similar underlying assets and presents lease liabilities under Accounts Payable, Accruals and Other Payables. 本機構於財務狀況表內將使用權資產與相關資產呈列為同一項目及於應付賬項、應計支出及其他應付賬項下列示租賃負債。

(B) Policy applicable prior to 1 April 2019

2019年4月1日之前適用的政策

In the comparative period, as a lessee the Group classified leases as finance leases if the leases transferred substantially all the risks and rewards of ownership to the company. Leases which did not transfer substantially all the risks and rewards of ownership to the Group were classified as operating leases.

本機構作為承租人於比較期間，若實質轉移所有風險和回報的租賃會被歸類為融資租賃。而沒有實質轉移所有風險和回報至本機構的租賃，會被分類為經營租賃。

Where the Group had the use of other assets held under operating leases, payments made under the leases were charged to profit or loss in equal instalments over the accounting periods covered by the lease term, except where an alternative basis was more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received were recognised in profit or loss as an integral part of the aggregate net lease payments made. Contingent rentals were charged to profit or loss in the accounting period in which they were incurred.

倘本機構根據經營租賃取得其他資產之使用權，則根據租賃作出之付款於租約期所涵蓋的會計期間內以等額形式分期透過損益扣除；但如有其他基準能更清楚地反映租賃資產所產生之收益模式則除外。已收取之租賃優惠在損益中確認為淨租金總額之不可分割組成部份。或有租金在其產生之會計期間透過損益扣除。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

(h) Impairment of Assets

資產減值

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

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

- Property, plant and equipment (including campus used by a subsidiary) ;
物業、機器及設備(包括附屬公司使用之校舍)；
- Construction in progress ; and
在建工程；及
- Investments in subsidiaries.
對附屬公司的投資。

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

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

(i) Calculation of Recoverable Amount

可收回數額的計算

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

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

(ii) Recognition of Impairment Losses

確認減值虧損

An impairment loss is recognised in statement of comprehensive income if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal (if measurable) or value in use (if determinable).

當資產或其所屬的現金生產單位的賬面值超過可收回金額時，即會在全面收益表中確認其減值虧損。現金生產單位的減值虧損則按比例減低該單位(或該組單位)的資產賬面值；惟資產的賬面值不會減至低於其個別公允值減出售成本(如可計量)或使用價值(如能釐定)。

(iii) Reversal of Impairment Losses

減值虧損轉回

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

當用作決定可收回金額的估值因素發生有利變動時，資產減值虧損會被轉回。所轉回的減值虧損不會導致有關資產之價值超越其假如過往年度未有出現減值虧損而滾存的資產賬面金額。所轉回的減值虧損在確認轉回的年度內計入全面收益表。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

(i) Accounts and Other Receivables

應收賬項及其他應收款項

A receivable is recognised when the Group or the Council has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due.

應收款項於本機構或職訓局擁有無條件收取代價的權利時予以確認。如果在收取該代價到期之前僅需要經過一段時間，則視為獲得該款項的權利是無條件的。

Receivables are stated at amortised cost using the effective interest method less allowance for credit losses as determined below:

應收款項採用實際利率法以攤餘成本減去信用虧損準備列示，具體如下：

The loss allowance is measured at an amount equal to lifetime expected credit losses (ECLs), which are those losses that are expected to occur over the expected life of the accounts receivables. The loss allowance is estimated using a provision matrix based on the Group's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

損失準備金的計算金額等於終身預期信用虧損 (ECL)，即預期在應收款項預計使用年限內發生的損失。虧損撥備乃使用基於本機構歷史信貸虧損經驗的撥備矩陣估計，並根據債務人特定因素作出調整，並於報告日期評估當前及預測一般經濟狀況。

ECLs are remeasured at each reporting date with any changes recognised as an impairment gain or loss in profit or loss. The Group or the Council recognises an impairment gain or loss with a corresponding adjustment to the carrying amount of trade and other receivables through a loss allowance account.

ECL 在每個報告日期進行重新計量，任何變化於損益中確認為減值收益或虧損。本機構或職訓局確認減值收益或虧損，並透過虧損撥備賬戶對賬目和其他應收款的賬面金額進行相應調整。

The gross carrying amount of a trade debtor or other receivable is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

賬目債務人或其他應收款的賬面總額在沒有實際可收回前景下 (部分或全部) 會被撤銷。這種情況通常會發生在本機構確定債務人並無資產或可產生足夠現金流量的收入來源，以償還註銷金額。

(j) Cash and Cash Equivalents

現金及現金等價物

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

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

(k) Accounts and Other Payables

應付賬項及其他應付款項

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

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

(l) Contract Liabilities

合同負債

A contract liability is recognised as receipts in advance when the customer pays non-refundable consideration before the Group recognises the related revenue (see note 2(p)). A contract liability would also be recognised if the Group has an unconditional right to receive non-refundable consideration before the Group recognises the related revenue. In such cases, a corresponding receivable would also be recognised (see note 2 (i)).

合同負債於本機構確認相關收入前，於客戶支付不可退還的代價時確認為預收款項 (請參閱附註 2 (p))。倘本機構確認相關收入前有無條件收取不可退還代價之權利，合約負債便會被確認。在這種情況下，也會確認相應的應收款項 (請參閱附註 2 (i))。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

(m) Loans and Borrowings

貸款及借貸

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

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

(n) Employee Benefits

僱員福利

- (i) Salaries, annual bonuses, paid annual leave, leave passage and the cost to the Group of non-monetary benefits are accrued in the year in which the associated services are rendered by employees of the Group. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.
薪金、年度獎金、有薪年假、假期旅遊津貼及各項非貨幣福利成本，在本機構僱員提供相關服務的年度內入賬。倘款項的支付或清付需延遲處理且其影響屬重大，則該等金額將以其現值列賬。
- (ii) Contributions to Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are recognised as an expense in the statement of comprehensive income as incurred.
根據香港《強制性公積金計劃條例》的規定作出的強制性公積金供款，於供款時在全面收益表內確認為開支。
- (iii) Termination benefits are recognised when, and only when, the Group demonstrably commits itself to terminate employment or to provide benefits as a result of voluntary redundancy by having a detailed formal plan which is without realistic possibility of withdrawal.
合約終止補償只會在本機構有正式、具體辭退計劃(計劃沒有撤回的實質可能性)，並且明確表示會終止僱員合約或因自願遣散計劃而終止僱員合約而需作出補償時確認。

(o) Provisions and Contingent Liabilities

撥備及或有負債

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

倘若本機構須就已發生的事件承擔法律或推定責任，因而預期會導致經濟效益的資源外流，在可作出可靠的估計時，本機構便會就該未能確定時限或數額的負債確認撥備。如果現金的貼現折扣巨大，則按預計履行義務所需支出的現值計列撥備。

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

(p) Income Recognition

收入確認

Income is classified by the Group as revenue when it arises from the provision of services in the ordinary course of the Group's business.

本機構於日常業務過程中，提供服務時產生的收益會確認為收入。

Revenue is recognised when control over a product or service is transferred to the customer, or the lessee has the right to use the asset, at the amount of promised consideration to which the Group is expected to be entitled, excluding those amounts collected on behalf of third parties. Income is recognised in the statement of comprehensive income as follows:

當產品或服務的控制權已轉移給客戶，或承租人有權使用該資產時，本機構預期有權獲得的承諾款項會確認為收入，但不包括代第三方收取的金額。收入會根據下列基準在全面收益表確認：

(i) Government Subventions

政府補助金

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

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

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

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

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

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

(ii) Tuition Fees and Training Charges

學費及課程費用

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

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

(iii) Interest Income

利息收入

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

銀行存款所得利息收入是以實際利率法計算並確認。

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策(續)

(p) Income Recognition (Cont'd)

收入確認(續)

(iv) Donations

捐款

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

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

(v) Hire of Accommodation/Facilities Income

宿舍／設施之收入

Income receivable from hire of accommodation/facilities is recognised in the statement of comprehensive income in equal instalments over the accounting periods covered by the lease term.

宿舍／設施之收入在租賃期所涵蓋的會計期間內，以等額在全面收益表確認。

(vi) Services Income

服務收入

Services income is recognised in the statement of comprehensive income when the related services are rendered.

服務收入在有關服務提供後在全面收益表確認為收入。

(q) Deferred Income

遞延收益

Government subventions earmarked for specific purposes are initially recorded as deferred income which is subsequently recognised as income to the extent of the related expenditure or depreciation expenses charged to related assets are incurred.

特定用途的政府補助金初始會被列入為遞延收益，其後以有關開支或有關資產的折舊支出金額為限確認為收入。

(r) Borrowing Costs

借貸成本

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

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

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

主要會計政策 (續)

(s) Related Parties

關連方

- (i) A person, or a close member of that person's family, is related to the Group if that person: 倘屬以下人士，即該人士或其家庭的近親成員與本機構有關連：
- (a) has control or joint control over the Group ; 控制或共同控制本機構；
 - (b) has significant influence over the Group ; or 對本機構有重大影響；或
 - (c) is a member of the key management personnel of the Group. 為本機構的主要管理人員。
- (ii) An entity is related to the Group if any of the following conditions applies: 倘符合下列任何一項條件，即該實體與本機構有關連：
- (a) The entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). 該實體與本機構屬同一機構之成員 (即各母公司、附屬公司及同系附屬公司彼此間關連)。
 - (b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member). 某一實體為另一實體的聯營公司或合營企業 (或另一實體為成員公司之機構旗下成員之聯營公司或合營企業)。
 - (c) Both entities are joint ventures of the same third party. 兩間實體均為同一第三方之合營企業。
 - (d) One entity is a joint venture of a third entity and the other entity is an associate of the third entity. 一實體為第三方實體之合營企業，而另一實體為第三方實體之聯營公司。
 - (e) The entity is a post-employment benefit plan for the benefit of employees of either the Group or an entity related to the Group. 該實體為本機構或與本機構相關實體就僱員福利而設的離職後福利計劃。
 - (f) The entity is controlled or jointly controlled by a person identified in (i). 該實體受 (i) 項所述人士控制或共同控制。
 - (g) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). 於 (i)(a) 項所述人士可對實體有重大影響力或屬該實體 (或該實體母公司) 主要管理人員。
 - (h) The entity, or any member of a group of which it is a part, provides key management personnel services to the Group. 該實體或集團內的任何人士，向本機構提供關鍵管理服務。

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

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

3. ACCOUNTING JUDGEMENT AND ESTIMATES

會計判斷及估算

Estimate and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

估算及判斷會被持續評估，並根據過往經驗和其他因素進行評估，包括在有關情況下對未來事件的合理預測。

The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

本機構對未來作出估算和假設。這些估算和假設，按照其定義，很少會與其實際結果相同。以下的估算和假設有機會導致資產和負債的賬面值於下個財政年度作出重大調整。

Renewal of the Lease of a Campus Located in Chai Wan and Useful lives of Property, Plant and Equipment

柴灣校舍的租約續期和物業、機器及設備的可使用年限

The continued operation of the campus located in Chai Wan, which is used by the Technological and Higher Education Institute of Hong Kong, is dependent upon the renewal of its lease by the Government. The Group expects that the lease will be either renewed on or before the expiry of the current lease term in February 2024.

香港高等教育科技學院柴灣校舍的持續營運取決於與政府租約的續期。本機構預計租約將於2024年2月租賃期屆滿時或之前取得續期。

The Group determines the estimated useful lives and related depreciation charges for the Group's property, plant and equipment. The Group will revise the depreciation charges where useful lives are different from previous estimate, or will write-off or write-down technically obsolete or non-strategic assets that have been abandoned or sold.

本機構為物業、機器及設備釐定可使用年期及相關折舊費用。倘可使用年期與先前估計不同，本機構將修訂折舊費用或註銷或撇銷已棄置或出售技術上過時或非策略性之資產。

Where the actual results are different from the original estimates, such differences will impact the carrying values of property, plant and equipment and deferred income and the recognition of depreciation and utilisation of deferred income in the years in which such estimates have been changed.

當實際結果與原先估計不同時，有關差額將會影響相關估計期間內物業、機器及設備、遞延收益、折舊確認及遞延收益的使用之賬面值。

4. GOVERNMENT SUBVENTIONS

政府補助金

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Recurrent Subventions	經常補助金	2,943,836	2,790,130
Non-recurrent Subventions – Capital Works Reserve Fund	非經常補助金 – 建設工程儲備基金		
Major Capital Projects	大型建設工程	9,468	3,962
Minor Building Projects	小型建設工程	113,286	99,000
Non-recurrent Subventions – Capital Accounts	非經常補助金 – 建設賬目		
Major Capital Items	大型建設項目	3,159	4,071
Plant, Vehicles and Equipment	廠房、車輛及設備	57,232	60,404
Capital Items for Skills Centres	技能發展中心建設項目	2,054	5,313
Grants from Government Agencies	政府機構撥款	256,099	266,705
Matching Grants (Note 4(a))	配對補助金(附註4(a))	3,865	2,714
Other Capital Projects Fund *	其他建設工程基金*	28,642	89,420
Interest Subsidy on Loan from Government	政府貸款之利息津貼	23,811	25,868
		3,441,452	3,347,587
		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Recurrent Subventions	經常補助金	2,943,836	2,790,130
Non-recurrent Subventions – Capital Works Reserve Fund	非經常補助金 – 建設工程儲備基金		
Major Capital Projects	大型建設工程	9,468	3,962
Minor Building Projects	小型建設工程	113,286	99,000
Non-recurrent Subventions – Capital Accounts	非經常補助金 – 建設賬目		
Major Capital Items	大型建設項目	3,159	4,071
Plant, Vehicles and Equipment	廠房、車輛及設備	57,232	60,404
Capital Items for Skills Centres	技能發展中心建設項目	2,054	5,313
Grants from Government Agencies	政府機構撥款	239,125	251,408
Matching Grants (Note 4(a))	配對補助金(附註4(a))	3,742	2,587
Other Capital Projects Fund *	其他建設工程基金*	28,642	89,420
Interest Subsidy on Loan from Government	政府貸款之利息津貼	23,811	25,868
		3,424,355	3,332,163

* Included in the balance are HK\$201 million (2019: HK\$205 million) being depreciation of capital expenditure during the year which is released from deferred income and HK\$172 million (2019: HK\$116 million) being capital expenditure recognised as deferred income (see Note 20).

當中包括本年度折舊開支港幣2億100萬元(2019年：港幣2億500萬元)從遞延收益確認為收入，而港幣1億7,200萬元(2019年：港幣1億1,600萬元)的資本開支則被撥入為遞延收益(請參閱附註20)。

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants

配對補助金

The matching grants comprise:

配對補助金包括：

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Pilot Mainland Experience Scheme for Post-secondary Students (Note 4(a)(i))	專上學生內地體驗先導計劃 (附註4(a)(i))	3,742	2,587
Sixth Matching Grant Scheme (Note 4(a)(ii))	第六輪配對補助金計劃 (附註4(a)(ii))	—	—
Seventh Matching Grant Scheme (Note 4(a)(iii))	第七輪配對補助金計劃 (附註4(a)(iii))	123	127
Eighth Matching Grant Scheme (Note 4(a)(iv))	第八輪配對補助金計劃 (附註4(a)(iv))	—	—
Research Matching Grant Scheme (Note 4(a)(v))	研究配對補助金計劃 (附註4(a)(v))	—	—
		<u>3,865</u>	<u>2,714</u>

		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Pilot Mainland Experience Scheme for Post-secondary Students (Note 4(a)(i))	專上學生內地體驗先導計劃 (附註4(a)(i))	3,742	2,587
Sixth Matching Grant Scheme (Note 4(a)(ii))	第六輪配對補助金計劃 (附註4(a)(ii))	—	—
Eighth Matching Grant Scheme (Note 4(a)(iv))	第八輪配對補助金計劃 (附註4(a)(iv))	—	—
		<u>3,742</u>	<u>2,587</u>

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

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

專上學生內地體驗先導計劃(簡稱計劃)

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

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

The portion of the grants received which has not been utilised was recorded as government subventions under deferred income. The grants are recognised as income upon utilisation to the extent of the amount of related expenditure actually incurred. During the financial year 2019–20, HK\$3,742,000 (2018–19, HK\$2,587,000) was recognised as the grants income and as at 31 March 2020, the balance of deferred income was HK\$5,004,000 (2018–19 : HK\$8,746,000).

部分已收之撥款而尚未使用則列入為遞延收益下的政府補助金。該撥款於使用時以實際發生的有關支出金額為限確認為收入。2019–20財政年度確認的補助金收入為港幣374.2萬元(2018–19年：港幣258.7萬元)，而截至2020年3月31日，遞延收益的餘額為港幣500.4萬元(2018–19年：港幣874.6萬元)。

		Consolidated 綜合	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2018	2018年4月1日之結餘	11,333	3,750
Income	收益		
Grants Received/Matched Donations	已收之補助金/配額捐款	–	–
Interest Income	利息收入	184	64
		<u>184</u>	<u>64</u>
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Students Exchange Activities	學生交流活動	2,081	–
Students Competitions	學生比賽	37	–
Students Industrial Attachments	學生工業實習	148	–
Students Study Programmes	學生學習計劃	–	–
Students Training Activities	學生訓練活動	505	–
Scholarships and Prizes	獎學金及獎金	–	562
Other Student Development Activities	其他學生發展活動	–	–
Other Expenses	其他費用	–	–
		<u>2,771</u>	<u>562</u>
Balance as at 31 March 2019	2019年3月31日之結餘	<u>8,746</u>	<u>3,252</u>

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(i) Pilot Mainland Experience Scheme for Post-secondary Students (the Scheme) (Cont'd)

專上學生內地體驗先導計劃(簡稱計劃)(續)

		Consolidated 綜合	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	8,746	3,252
Income	收益		
Grants Received/Matched Donations	已收之補助金/配額捐款	-	-
Interest Income	利息收入	131	67
		131	67
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Students Exchange Activities	學生交流活動	3,142	-
Students Competitions	學生比賽	43	-
Students Industrial Attachments	學生工業實習	20	-
Students Study Programmes	學生學習計劃	52	-
Students Training Activities	學生訓練活動	616	-
Scholarships and Prizes	獎學金及獎金	-	415
Other Student Development Activities	其他學生發展活動	-	-
Other Expenses	其他費用	-	-
		3,873	415
Balance as at 31 March 2020	2020年3月31日之結餘	5,004	2,904

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(i) Pilot Mainland Experience Scheme for Post-secondary Students (the Scheme) (Cont'd)

專上學生內地體驗先導計劃(簡稱計劃)(續)

		The Council 職訓局	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2018	2018年4月1日之結餘	11,333	3,732
Income	收益		
Grants Received/Matched Donations	已收之補助金/配額捐款	-	-
Interest Income	利息收入	184	64
		184	64
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Students Exchange Activities	學生交流活動	2,081	-
Students Competitions	學生比賽	37	-
Students Industrial Attachments	學生工業實習	148	-
Students Study Programme	學生學習計劃	-	-
Students Training Activities	學生訓練活動	505	-
Scholarships and Prizes	獎學金及獎金	-	544
Other Student Development Activities	其他學生發展活動	-	-
Other Expenses	其他費用	-	-
		2,771	544
Balance as at 31 March 2019	2019年3月31日之結餘	8,746	3,252

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(i) Pilot Mainland Experience Scheme for Post-secondary Students (the Scheme) (Cont'd)

專上學生內地體驗先導計劃(簡稱計劃)(續)

		The Council 職訓局	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	8,746	3,252
Income	收益		
Grants Received/Matched Donations	已收之補助金/配額捐款	-	-
Interest Income	利息收入	131	67
		131	67
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Students Exchange Activities	學生交流活動	3,142	-
Students Competitions	學生比賽	43	-
Students Industrial Attachments	學生工業實習	20	-
Students Study Programme	學生學習計劃	52	-
Students Training Activities	學生訓練活動	616	-
Scholarships and Prizes	獎學金及獎金	-	415
Other Student Development Activities	其他學生發展活動	-	-
Other Expenses	其他費用	-	-
		3,873	415
Balance as at 31 March 2020	2020年3月31日之結餘	5,004	2,904

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金 (續)

(a) Matching Grants (Cont'd)

配對補助金 (續)

(ii) Sixth Matching Grant Scheme

第六輪配對補助金計劃

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

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

		Consolidated 綜合					
		EDB-funded Operation 教育局資助營運方式		Self-financing Operation 自資營運方式		Total 合計	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2018	2018年4月1日之結餘	31,002	11,408	10,892	7,508	41,894	18,916
Transfer between Operations upon Actual Usage of Grants/ Donations	根據補助金/捐款之 實際使用情況而轉撥	82	104	(82)	(104)	-	-
		31,084	11,512	10,810	7,404	41,894	18,916
Income	收益						
Interest Income	利息收入	614	211	204	126	818	337
		614	211	204	126	818	337
Expenditure met from Grants/ Donations	經由補助金/捐款所支付的 相關費用						
Teaching and Research Enhancement	改善教學及研究	-	-	-	-	-	-
Internationalisation and Student Exchange Activities	國際化及學生交流活動	2,500	-	3,359	-	5,859	-
Scholarships and Prizes	獎學金及獎金	80	728	-	269	80	997
Bursaries	助學金	N/A	-	N/A	-	N/A	-
Student Development	學生發展	-	-	-	-	-	-
Capital Projects	建設項目	N/A	-	-	-	-	-
Others	其他	-	-	-	54	-	54
		2,580	728	3,359	323	5,939	1,051
Balance as at 31 March 2019	2019年3月31日之結餘	29,118	10,995	7,655	7,207	36,773	18,202
Expenditure by Level of Study	支出(以學習程度分類)						
Sub-degree Operations	副學位程度	2,580	728	774	323	3,354	1,051
Degree and Above	學士或以上程度	-	-	2,585	-	2,585	-
		2,580	728	3,359	323	5,939	1,051

- (1) The 6th Matching Grant Scheme covered donations from 1 August 2012 to 31 July 2014 which had been fully matched and received in 2014/15. There was no grant received in 2015/16, 2016/17, 2017/18, 2018/19 and 2019/20. 第六輪配對補助金計劃涵蓋由2012年8月1日至2014年7月31日的捐款，並已在2014/15學年完成配對及收款。2015/16，2016/17，2017/18，2018/19及2019/20學年內並沒有補助金收入。

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(ii) Sixth Matching Grant Scheme (Cont'd)

第六輪配對補助金計劃(續)

		Consolidated 綜合					
		EDB-funded Operation 教育局資助營運方式		Self-financing Operation 自資營運方式		Total 合計	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	29,118	10,995	7,655	7,207	36,773	18,202
Transfer between Operations upon Actual Usage of Grants/ Donations	根據補助金/捐款之 實際使用情況而轉撥	(482)	(482)	482	482	-	-
		28,636	10,513	8,137	7,689	36,773	18,202
Income	收益						
Interest Income	利息收入	546	178	207	211	753	389
		546	178	207	211	753	389
Expenditure met from Grants/ Donations	經由補助金/捐款所支付的 相關費用						
Teaching and Research Enhancement	改善教學及研究	-	-	-	-	-	-
Internationalisation and Student Exchange Activities	國際化及學生交流活動	3,988	-	1,703	-	5,691	-
Scholarships and Prizes	獎學金及獎金	10	308	-	90	10	398
Bursaries	助學金	N/A	-	N/A	-	N/A	-
Student Development	學生發展	-	-	-	-	-	-
Capital Projects	建設項目	N/A	-	-	-	-	-
Others	其他	-	-	-	-	-	-
		3,998	308	1,703	90	5,701	398
Balance as at 31 March 2020	2020年3月31日之結餘	25,184	10,383	6,641	7,810	31,825	18,193
Expenditure by Level of Study	支出(以學習程度分類)						
Sub-degree Operations	副學位程度	3,998	308	792	90	4,790	398
Degree and Above	學士或以上程度	-	-	911	-	911	-
		3,998	308	1,703	90	5,701	398

- (1) The 6th Matching Grant Scheme covered donations from 1 August 2012 to 31 July 2014 which had been fully matched and received in 2014/15. There was no grant received in 2015/16, 2016/17, 2017/18, 2018/19 and 2019/20. 第六輪配對補助金計劃涵蓋由2012年8月1日至2014年7月31日的捐款，並已在2014/15學年完成配對及收款。2015/16，2016/17，2017/18，2018/19及2019/20學年內並沒有補助金收入。

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金 (續)

(a) Matching Grants (Cont'd)

配對補助金 (續)

(ii) Sixth Matching Grant Scheme (Cont'd)

第六輪配對補助金計劃 (續)

		The Council 職訓局					
		EDB-funded Operation 教育局資助營運方式		Self-financing Operation 自資營運方式		Total 合計	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2018	2018年4月1日之結餘	31,002	11,408	10,892	7,508	41,894	18,916
Transfer between Operations upon Actual Usage of Grants/ Donations	根據補助金/捐款之 實際使用情況而轉撥	82	104	(82)	(104)	-	-
Net Transfer from Subsidiary	從附屬公司淨轉撥	-	-	(2,585)	-	(2,585)	-
		31,084	11,512	8,225	7,404	39,309	18,916
Income	收益						
Interest Income	利息收入	614	211	204	126	818	337
		614	211	204	126	818	337
Expenditure met from Grants/ Donations	經由補助金/捐款所支付的 相關費用						
Teaching and Research Enhancement	改善教學及研究	-	-	-	-	-	-
Internationalisation and Student Exchange Activities	國際化及學生交流活動	2,500	-	774	-	3,274	-
Scholarships and Prizes	獎學金及獎金	80	728	-	269	80	997
Bursaries	助學金	N/A	-	N/A	-	N/A	-
Student Development	學生發展	-	-	-	-	-	-
Capital Projects	建設項目	N/A	-	-	-	-	-
Others	其他	-	-	-	54	-	54
		2,580	728	774	323	3,354	1,051
Balance as at 31 March 2019	2019年3月31日之結餘	29,118	10,995	7,655	7,207	36,773	18,202
Expenditure by Level of Study	支出(以學習程度分類)						
Sub-degree Operations	副學位程度	2,580	728	774	323	3,354	1,051
Degree and Above	學士或以上程度	-	-	-	-	-	-
		2,580	728	774	323	3,354	1,051

- (1) The 6th Matching Grant Scheme covered donations from 1 August 2012 to 31 July 2014 which had been fully matched and received in 2014/15. There was no grant received in 2015/16, 2016/17, 2017/18, 2018/19 and 2019/20. 第六輪配對補助金計劃涵蓋由2012年8月1日至2014年7月31日的捐款，並已在2014/15學年完成配對及收款。2015/16，2016/17，2017/18，2018/19及2019/20學年內並沒有補助金收入。

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(ii) Sixth Matching Grant Scheme (Cont'd)

第六輪配對補助金計劃(續)

		The Council 職訓局					
		EDB-funded Operation 教育局資助營運方式		Self-financing Operation 自資營運方式		Total 合計	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000	Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	29,118	10,995	7,655	7,207	36,773	18,202
Transfer between Operations upon Actual Usage of Grants/ Donations	根據補助金/捐款之 實際使用情況而轉撥	(482)	(482)	482	482	-	-
Net Transfer from Subsidiary	從附屬公司淨轉撥	-	-	(911)	-	(911)	-
		28,636	10,513	7,226	7,689	35,862	18,202
Income	收益						
Interest Income	利息收入	546	178	207	211	753	389
		546	178	207	211	753	389
Expenditure met from Grants/ Donations	經由補助金/捐款所支付的 相關費用						
Teaching and Research Enhancement	改善教學及研究	-	-	-	-	-	-
Internationalisation and Student Exchange Activities	國際化及學生交流活動	3,988	-	792	-	4,780	-
Scholarships and Prizes	獎學金及獎金	10	308	-	90	10	398
Bursaries	助學金	N/A	-	N/A	-	N/A	-
Student Development	學生發展	-	-	-	-	-	-
Capital Projects	建設項目	N/A	-	-	-	-	-
Others	其他	-	-	-	-	-	-
		3,998	308	792	90	4,790	398
Balance as at 31 March 2020	2020年3月31日之結餘	25,184	10,383	6,641	7,810	31,825	18,193
Expenditure by Level of Study	支出(以學習程度分類)						
Sub-degree Operations	副學位程度	3,998	308	792	90	4,790	398
Degree and Above	學士或以上程度	-	-	-	-	-	-
		3,998	308	792	90	4,790	398

- (1) The 6th Matching Grant Scheme covered donations from 1 August 2012 to 31 July 2014 which had been fully matched and received in 2014/15. There was no grant received in 2015/16, 2016/17, 2017/18, 2018/19 and 2019/20. 第六輪配對補助金計劃涵蓋由2012年8月1日至2014年7月31日的捐款，並已在2014/15學年完成配對及收款。2015/16, 2016/17, 2017/18, 2018/19及2019/20學年內並沒有補助金收入。

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(iii) Seventh Matching Grant Scheme

第七輪配對補助金計劃

The 7th Matching Grant Scheme was launched from 1 August 2017 for a period of two years and covers the self-financing operation of local degree programmes of the Council on a matching basis.

由2017年8月1日起，政府推行為期兩年的第七輪配對補助金計劃，以配對形式涵蓋職訓局自資的本地學士學位課程的營運。

		Consolidated 綜合	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2018	2018年4月1日之結餘	3,966	3,564
Income	收益		
Grants/Donations	補助金/捐款	3,129	3,088
		3,129	3,088
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Teaching and Research Enhancement	改善教學及研究	11	-
Internationalisation and Student Exchange	國際化及學生交流活動		206
Activities		-	1,785
Scholarships and Prizes	獎學金及獎金	20	49
Student Development	學生發展	60	175
Others	其他	36	
		127	2,215
Balance as at 31 March 2019	2019年3月31日之結餘	6,968	4,437
Expenditure by Level of Study	支出(以學習程度分類)		
Sub-degree Operations	副學位程度	-	-
Degree and Above	學士或以上程度	127	2,215
		127	2,215

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(iii) Seventh Matching Grant Scheme (Cont'd)

第七輪配對補助金計劃(續)

		Consolidated 綜合	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	6,968	4,437
Income	收益		
Grants/Donations	補助金/捐款	4,192	4,056
		4,192	4,056
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Teaching and Research Enhancement	改善教學及研究	6	144
Internationalisation and Student Exchange	國際化及學生交流活動		
Activities		2	54
Scholarships and Prizes	獎學金及獎金	50	2,017
Bursaries	助學金	N/A	N/A
Student Development	學生發展	4	113
Others	其他	61	360
		123	2,688
Balance as at 31 March 2020	2020年3月31日之結餘	11,037	5,805
Expenditure by Level of Study	支出(以學習程度分類)		
Sub-degree Operations	副學位程度	-	-
Degree and Above	學士或以上程度	123	2,688

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(iii) Seventh Matching Grant Scheme (Cont'd)

第七輪配對補助金計劃(續)

		The Council 職訓局	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2018	2018年4月1日之結餘	-	-
Income	收益		
Grants/Donations	補助金/捐款	-	-
		-	-
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Teaching and Research Enhancement	改善教學及研究	-	-
Internationalisation and Student Exchange	國際化及學生交流活動	-	-
Activities		-	-
Scholarships and Prizes	獎學金及獎金	-	-
Student Development	學生發展	-	-
Others	其他	-	-
		-	-
Balance as at 31 March 2019	2019年3月31日之結餘	-	-
Expenditure by Level of Study	支出(以學習程度分類)		
Degree and above	學士或以上程度	-	-

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(iii) Seventh Matching Grant Scheme (Cont'd)

第七輪配對補助金計劃(續)

		The Council 職訓局	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	-	-
Income	收益		
Grants/Donations	補助金/捐款	-	-
		-	-
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Teaching and Research Enhancement	改善教學及研究	-	-
Internationalisation and Student Exchange Activities	國際化及學生交流活動	-	-
Scholarships and Prizes	獎學金及獎金	-	-
Student Development	學生發展	-	-
Others	其他	-	-
		-	-
Balance as at 31 March 2020	2020年3月31日之結餘	-	-
Expenditure by Level of Study	支出(以學習程度分類)		
Degree and above	學士或以上程度	-	-

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(iv) Eighth Matching Grant Scheme

第八輪配對補助金計劃

The 8th Matching Grant Scheme was launched from 1 July 2019 for a period of three years and covers the operations funded by the Education Bureau (EDB) at sub-degree level or above on a matching basis.

由2019年7月1日起，政府推行為期三年的第八輪配對補助金計劃，以配對形式涵蓋職訓局由教育局資助的副學位或以上程度之營運工作。

		Consolidated 綜合	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	-	-
Income	收益		
Grants/Donations	補助金/捐款	35,096	35,586
Interest Income	利息收入	314	182
		35,410	35,768
Expenditure met from Grants/Donations	經由補助金/捐款所支付的 相關費用		
Teaching and Research Enhancement	改善教學及研究	-	-
Internationalisation and Student Exchange	國際化及學生交流活動	-	-
Activities		-	-
Scholarships and Prizes	獎學金及獎金	-	15,488
Bursaries	助學金	N/A	-
Student Development	學生發展	-	5,296
Capital Projects	建設項目	N/A	-
Others	其他	-	31
		-	20,815
Balance as at 31 March 2020	2020年3月31日之結餘	35,410	14,953
Expenditure by Level of Study	支出(以學習程度分類)		
Sub-degree operations	副學位程度	-	20,815
Degree and above	學士或以上程度	-	-

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(iv) Eighth Matching Grant Scheme (Cont'd)

第八輪配對補助金計劃(續)

		The Council 職訓局	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	–	–
Income	收益		
Grants/Donations	補助金／捐款	35,096	35,586
Interest Income	利息收入	314	182
		35,410	35,768
Expenditure met from Grants/Donations	經由補助金／捐款所支付的 相關費用		
Teaching and Research Enhancement Internationalisation and Student Exchange Activities	改善教學及研究 國際化及學生交流活動	–	–
Scholarships and Prizes	獎學金及獎金	–	15,488
Bursaries	助學金	N/A	–
Student Development	學生發展	–	5,296
Capital Projects	建設項目	N/A	–
Others	其他	–	31
		–	20,815
Balance as at 31 March 2020	2020年3月31日之結餘	35,410	14,953
Expenditure by Level of Study	支出(以學習程度分類)		
Sub-degree operations	副學位程度	–	20,815
Degree and above	學士或以上程度	–	–

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(v) Research Matching Grant Scheme

研究配對補助金計劃

The Research Matching Grant Scheme was launched from 1 August 2019 for a period of three years and covers the self-financing operation of local degree programmes of the Council on a matching basis.

由2019年8月1日起，政府推行為期三年的研究配對補助金計劃，以配對形式涵蓋職訓局自資的本地學士學位課程的營運。

		Consolidated 綜合	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	-	-
Income	收益		
Grants/Donations	補助金/捐款	77	137
		77	137
Expenditure met from Grants/Donations	經由補助金/捐款所支付的		
	相關費用		
Research Project	研究項目	-	-
Research Equipment	研究設備	-	5
Research-related Software Licence/ Technology Licence	研究相關的軟件 許可證/技術許可證	-	-
Setting Up of Research Facilities	建立研究設施	-	-
Research Fellowship and Awards	研究獎學金及獎金	-	-
Research Activities for Students	學生研究活動	-	2
Capital Works	建設項目	-	-
Others	其他	-	15
		-	22
Balance as at 31 March 2020	2020年3月31日之結餘	77	115

4. GOVERNMENT SUBVENTIONS (Cont'd)

政府補助金(續)

(a) Matching Grants (Cont'd)

配對補助金(續)

(v) Research Matching Grant Scheme (Cont'd)

研究配對補助金計劃(續)

		The Council 職訓局	
		Matching Grants 配對補助金 HK\$'000	Matched Donations 配額捐款 HK\$'000
Balance as at 1 April 2019	2019年4月1日之結餘	-	-
Income	收益		
Grants/Donations	補助金/捐款	-	-
		-	-
Expenditure met from Grants/Donations	經由補助金/捐款所支付的		
	相關費用		
Research Project	研究項目	-	-
Research Equipment	研究設備	-	-
Research-related Software Licence/ Technology Licence	研究相關的軟件許可 證/技術許可證	-	-
Setting Up of Research Facilities	建立研究設施	-	-
Research Fellowship and Awards	研究獎學金及獎金	-	-
Research Activities for Students	學生研究活動	-	-
Capital Works	建設項目	-	-
Others	其他	-	-
		-	-
Balance as at 31 March 2020	2020年3月31日之結餘	-	-

5. TUITION FEES AND TRAINING CHARGES

學費及課程費用

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Government-funded Programmes	政府資助課程		
Tuition Fees	學費	705,071	752,742
Training Charges	課程費用	29,396	33,134
Non Government-funded Programmes	非政府資助課程		
Tuition Fees	學費	840,796	886,007
Training Charges	課程費用	34,881	54,059
		1,610,144	1,725,942
		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Government-funded Programmes	政府資助課程		
Tuition Fees	學費	705,071	752,742
Training Charges	課程費用	29,412	33,165
Non Government-funded Programmes	非政府資助課程		
Tuition Fees	學費	34,454	35,823
Training Charges	課程費用	23,658	40,599
		792,595	862,329

The Group and the Council has applied the practical expedient in HKFRS 15 to its contracts for tuition fees income such that the above information does not include information about revenue that the Group and the Council will be entitled to when it satisfies the remaining performance obligations under the contracts for tuition fees income that had an original expected duration of one year or less.

本機構及職訓局已將《香港財務報告準則》第15號應用於其學費收入之合約，使上述資料不包括本機構及職訓局在符合學費合約下所剩餘履約責任時有權獲得的收益，其初始預計為期一年或更短的時間。

6. DONATIONS

捐款

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Designated to Student Development Foundation	學生發展基金	16,463	2,058
Capital Projects	建設項目	5,295	3,126
Scholarships and Prizes	獎學金及獎金	28,337	16,998
Other Student Activities	其他學生活動	9,393	4,872
		59,488	27,054

		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Designated to Student Development Foundation	學生發展基金	16,463	2,058
Capital Projects	建設項目	5,295	3,126
Scholarships and Prizes	獎學金及獎金	24,817	15,243
Other Student Activities	其他學生活動	28,864	26,941
		75,439	47,368

7. OTHER INCOME

其他收入

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Application and Sundry Fees	申請費用及雜項收費	17,825	27,242
Examination and Trade Test Fees	考試及技能測驗收費	49,146	46,492
Sales of Goods	出售貨品收入	14,069	19,329
Hire of Accommodation/Facilities	宿舍／設施租金收入	16,653	20,846
Services Income	服務收入	26,350	25,845
Miscellaneous Income	其他收入	14,488	19,194
		138,531	158,948

7. OTHER INCOME (Cont'd)

其他收入(續)

		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Application and Sundry Fees	申請費用及雜項收費	16,124	24,543
Examination and Trade Test Fees	考試及技能測驗收費	49,020	46,293
Sales of Goods	出售貨品收入	13,963	19,189
Hire of Accommodation/Facilities	宿舍／設施租金收入	88,405	88,926
Services Income	服務收入	115,702	125,447
Miscellaneous Income	其他收入	14,195	19,118
		<u>297,409</u>	<u>323,516</u>

8. STAFF EXPENSES

員工開支

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Salaries and Other Benefits	薪金及其他福利	3,472,468	3,360,672
Contributions to Retirement Schemes	退休計劃供款	204,497	208,506
		<u>3,676,965</u>	<u>3,569,178</u>

		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Salaries and Other Benefits	薪金及其他福利	2,984,979	2,861,995
Contributions to Retirement Schemes	退休計劃供款	194,556	198,164
		<u>3,179,535</u>	<u>3,060,159</u>

9. SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR

本年度盈餘及全面收益總額

Surplus is arrived at after charging/(crediting):
盈餘已扣除/(計入)以下項目：

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Interest Expense	利息支出	23,964	25,868
Depreciation (Note 13)	折舊(附註13)		
– Other Property, Plant and Equipment	– 其他物業、機器及設備	310,225	310,052
– Right-of-use Assets	– 使用權資產	4,150	–
Total minimum lease payments for leases previously classified as operating leases under HKAS 17	先前根據《香港會計準則》第17號歸類為經營租賃的總計最低租賃付款	–	6,054
Auditor's Remuneration	核數師酬金	1,110	1,027
Net Foreign Exchange Loss/(Gain)	外匯淨虧損/(收益)	2,129	(246)
Loss/(Gain) on Disposal of Property, Plant and Equipment	出售物業、機器及設備之虧損/(收益)	20	(156)
		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Interest Expense	利息支出	23,964	25,868
Depreciation (Note 13)	折舊(附註13)		
– Other Property, Plant and Equipment	– 其他物業、機器及設備	302,785	304,668
– Right-of-use Assets	– 使用權資產	4,150	–
Total minimum lease payments for leases previously classified as operating leases under HKAS 17	先前根據《香港會計準則》第17號歸類為經營租賃的總計最低租賃付款	–	6,054
Auditor's Remuneration	核數師酬金	667	623
Net Foreign Exchange Loss/(Gain)	外匯淨虧損/(收益)	2,276	(9)
Loss/(Gain) on Disposal of Property, Plant and Equipment	出售物業、機器及設備之虧損/(收益)	5	(155)

The Group has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. The depreciated carrying amount of the finance lease assets which were previously included in property, plant and equipment is also identified as a right-of-use asset. After initial recognition of right-of-use assets at 1 April 2019, the Group as a lessee is required to recognise the depreciation of right-of-use assets, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. Under this approach, the comparative information is not restated. See note 2(c).

本機構首次應用《香港財務報告準則》第16號，並採用經修訂之追溯法，亦調整2019年4月1日的期初結餘以確認先前根據《香港會計準則》第17號歸類為經營租賃的租賃為使用權資產。以往計入物業、機器及設備的融資租賃資產的折舊賬面值被確認為使用權資產。有別於以往在租賃期內以直線法確認經營租賃的租金支出的政策，本機構作為承租人於2019年4月1日初步確認使用權資產後，須確認使用權資產的折舊。根據此方法，比對資料不予重列。請參閱附註2(c)。

10. TAXATION

稅項

Apart from VTC Enterprises Limited (VTCEL), the Council and its other subsidiaries are exempted from Hong Kong Profits Tax by virtue of Section 88 of the Inland Revenue Ordinance. VTCEL did not generate any assessable profit during the year. 除職業訓練局企業有限公司外，職訓局及其附屬公司根據香港稅務條例第88條，獲豁免繳納香港利得稅。職業訓練局企業有限公司在本年度沒有任何應評稅利潤。

11. RESERVES

儲備金

		Consolidated and the Council 綜合及職訓局	
		2020 HK\$'000	2019 HK\$'000
Balance at the Beginning of the Financial Year	財政年度年初結餘	354,553	369,881
Amount Transferred to Specific and Other Funds During the Year (Note 12)	本年度轉至特定用途及 其他資金(附註12)	(124,919)	(211,907)
Surplus Transferred from Statement of Comprehensive Income	轉自全面收益表的盈餘	143,041	196,579
Balance at the End of the Financial Year	財政年度年終結餘	372,675	354,553

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

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

12. SPECIFIC AND OTHER FUNDS

特定用途及其他資金

(a) Fund Balances

資金結餘

		Consolidated 綜合		
		Transfer from/(to) Statement of Comprehensive Income 轉自/(至) 全面收益表 HK\$'000	Inter-Fund Transfers (Note 11) 內部資金轉撥 (附註11) HK\$'000	Balance as at 31.3.2019 2019年 3月31日結餘 HK\$'000
Balance as at 1.4.2018 2018年 4月1日結餘 HK\$'000				
Non-recurrent Subventions (Note 2(p)(i)) – Capital Works Reserve Fund	非經常補助金(附註2(p)(i)) – 建設工程儲備基金	-	-	-
Non-recurrent Subventions (Note 2(p)(i)) – Capital Accounts	非經常補助金(附註2(p)(i)) – 建設賬目	-	-	-
Other Capital Projects Fund	其他建設項目基金	1,631,509	59,075	1,690,584
Projects Funded by Government Agencies (Note 12(d))	政府機構資助項目 (附註12(d))	79,514	(7,571)	78,028
Projects Funded by Reserves	儲備金資助項目	808,558	(143,415)	902,096
Self-financing Activities	自負盈虧項目	2,259,008	202,321	2,455,244
Donations	捐款	89,243	(14,381)	74,862
Other Specific Funds	其他特定用途資金	10,585	(25,046)	10,585
		4,878,417	121,075	5,211,399

		Consolidated 綜合		
		Transfer from/(to) Statement of Comprehensive Income 轉自/(至) 全面收益表 HK\$'000	Inter-Fund Transfers (Note 11) 內部資金轉撥 (附註11) HK\$'000	Balance as at 31.3.2020 2020年 3月31日結餘 HK\$'000
Balance as at 1.4.2019 2019年 4月1日結餘 HK\$'000				
Non-recurrent Subventions (Note 2(p)(i)) – Capital Works Reserve Fund	非經常補助金(附註2(p)(i)) – 建設工程儲備基金	-	-	-
Non-recurrent Subventions (Note 2(p)(i)) – Capital Accounts	非經常補助金(附註2(p)(i)) – 建設賬目	-	-	-
Other Capital Projects Fund	其他建設項目基金	1,690,584	220,153	1,910,737
Projects Funded by Government Agencies (Note 12(d))	政府機構資助項目 (附註12(d))	78,028	(13,524)	68,379
Projects Funded by Reserves	儲備金資助項目	902,096	(336,421)	720,208
Self-financing Activities	自負盈虧項目	2,455,244	181,947	2,633,316
Donations	捐款	74,862	17,371	92,233
Other Specific Funds	其他特定用途資金	10,585	(29,614)	10,585
		5,211,399	99,140	5,435,458

12. SPECIFIC AND OTHER FUNDS (Cont'd)

特定用途及其他資金(續)

(a) Fund Balances (Cont'd)

資金結餘(續)

		The Council 職訓局			
		Balance as at 1.4.2018 2018年 4月1日結餘 HK\$'000	Transfer from/(to) Statement of Comprehensive Income 轉自/(至) 全面收益表 HK\$'000	Inter-Fund Transfers (Note 11) 內部資金轉撥 (附註11) HK\$'000	Balance as at 31.3.2019 2019年 3月31日結餘 HK\$'000
Non-recurrent Subventions (Note 2(p)(i))	非經常補助金(附註2(p)(i))				
– Capital Works Reserve Fund	– 建設工程儲備基金	–	–	–	–
Non-recurrent Subventions (Note 2(p)(i))	非經常補助金(附註2(p)(i))				
– Capital Accounts	– 建設賬目	–	–	–	–
Other Capital Projects Fund	其他建設項目基金	1,631,509	59,075	–	1,690,584
Projects Funded by Government Agencies (Note 12(d))	政府機構資助項目 (附註12(d))	79,514	(7,571)	6,085	78,028
Projects Funded by Reserves	儲備金資助項目	808,558	(143,415)	236,953	902,096
Self-financing Activities	自負盈虧項目	1,700,549	112,765	(6,085)	1,807,229
Donations	捐款	89,243	(14,381)	–	74,862
Other Specific Funds	其他特定用途資金	10,585	25,046	(25,046)	10,585
		4,319,958	31,519	211,907	4,563,384

		The Council 職訓局			
		Balance as at 1.4.2019 2019年 4月1日結餘 HK\$'000	Transfer from/(to) Statement of Comprehensive Income 轉自/(至) 全面收益表 HK\$'000	Inter-Fund Transfers (Note 11) 內部資金轉撥 (附註11) HK\$'000	Balance as at 31.3.2020 2020年 3月31日結餘 HK\$'000
Non-recurrent Subventions (Note 2(p)(i))	非經常補助金(附註2(p)(i))				
– Capital Works Reserve Fund	– 建設工程儲備基金	–	–	–	–
Non-recurrent Subventions (Note 2(p)(i))	非經常補助金(附註2(p)(i))				
– Capital Accounts	– 建設賬目	–	–	–	–
Other Capital Projects Fund	其他建設項目基金	1,690,584	220,153	–	1,910,737
Projects Funded by Government Agencies (Note 12(d))	政府機構資助項目 (附註12(d))	78,028	(13,524)	3,875	68,379
Projects Funded by Reserves	儲備金資助項目	902,096	(336,421)	154,533	720,208
Self-financing Activities	自負盈虧項目	1,807,229	103,530	(3,875)	1,906,884
Donations	捐款	74,862	17,371	–	92,233
Other Specific Funds	其他特定用途資金	10,585	29,614	(29,614)	10,585
		4,563,384	20,723	124,919	4,709,026

12. SPECIFIC AND OTHER FUNDS (Cont'd)

特定用途及其他資金(續)

(b) Nature and Purpose of Specific and Other Funds

特定用途及其他資金之性質及目的

(i) Non-recurrent Subventions

非經常補助金

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

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

(ii) Other Capital Projects Fund

其他建設項目基金

Other capital projects fund represents the balance of net book value of property, plant and equipment that are financed by various fundings.

其他建設項目基金為物業、機器及設備賬面淨值的結餘，此等資產由不同資金撥款資助。

(iii) Projects Funded by Government Agencies

政府機構資助項目

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

除了政府補助金外，亦取得特定用途的政府撥款以支援特定教育項目之發展。

(iv) Projects Funded by Reserves

儲備金資助項目

Projects funded by reserves are projects financed by the Council's reserves, which are savings from the recurrent subventions (see Note 11).

儲備金資助項目是由職訓局的儲備金資助的，該儲備金是經常性補助金的累積餘額(請參閱附註11)。

(v) Self-financing Activities

自負盈虧項目

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

自負盈虧項目的結餘是在該計劃及活動中所累積的盈餘。

(vi) Donations

捐款

Donations fund is used to support the operations of the Council and for general education purposes.

捐贈的資金用於支援職訓局的運作和一般教學用途。

(vii) Other Specific Funds

其他特定用途資金

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

其他特定用途資金是由非政府部門的組織所資助的，該筆資金將用於其指定目的。

12. SPECIFIC AND OTHER FUNDS (Cont'd)

特定用途及其他資金(續)

(c) Capital Management

資本管理

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

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

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

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

(d) Pilot Subsidy Scheme for Students of Professional Part-time Programmes

兼讀制專業課程學生資助試行計劃

Projects funded by Government Agencies included balance of Pilot Subsidy Scheme for Students of Professional Part-time Programmes.

政府機構資助項目中包括兼讀制專業課程學生資助試行計劃之結餘。

The Pilot Subsidy Scheme for Students of Professional Part-time Programmes is to provide tuition fee reimbursement for students pursuing relevant self-financing part-time programmes within areas of study/training in Architecture and Town Planning or Engineering and Technology under classification of the Hong Kong Qualifications Register, offered by the Council. 60% of the tuition fees of eligible programmes, subject to a maximum of \$45,000 per person, will be refunded to successful applicants. The tuition fee will be refunded by instalments at the end of each term of the programme upon successful completion. Each applicant may apply for fee refund for not more than two programmes under the Pilot Scheme.

兼讀制專業課程學生資助試行計劃為就讀由職訓局提供於香港資歷名冊的學習／培訓範疇下屬「建築及城市規劃」或「工程及科技」類別相關的自資兼讀課程人士提供學費資助。獲批資助的申請人可獲退還合資格課程60%學費，上限為每人港幣45,000元。在試行計劃下，申請人最多可申請退還兩個課程的學費，而學費會分期於申請人成功修畢一個學期的課程後退還。

12. SPECIFIC AND OTHER FUNDS (Cont'd)

特定用途及其他資金(續)

(d) Pilot Subsidy Scheme for Students of Professional Part-time Programmes (Cont'd)

兼讀制專業課程學生資助試行計劃(續)

The financial position in respect of Pilot Subsidy Scheme for Students of Professional Part-time Programmes as at 31 March is disclosed below:

截至3月31日兼讀制專業課程學生資助試行計劃的財務狀況如下：

		Consolidated and the Council 綜合及職訓局	
		2020 HK\$'000	2019 HK\$'000
Balance as at 1 April	4月1日結餘	12,147	9,918
Government Subventions Received	已收之政府資助		
– Tuition Fees Subsidy	– 學費資助	49,000	34,000
– Administrative Fees	– 行政費	4,600	2,000
		53,600	36,000
Less: Expenditure	減：支出		
– Fees Disbursed to 4,208 (2019 : 3,512) Beneficiaries	– 已支付給4,208位 (2019年：3,512位) 受惠對象的資助	(40,610)	(32,600)
– Administrative Cost	– 行政成本	(3,172)	(1,171)
		(43,782)	(33,771)
Balance as at 31 March	3月31日結餘	21,965	12,147
Represented by:	上述款項分屬：		
Tuition Fees Subsidy	學費資助	18,932	10,542
Administrative Fees	行政費	3,033	1,605
		21,965	12,147

13. PROPERTY, PLANT AND EQUIPMENT

物業、機器及設備

		Consolidated 綜合					
		Buildings (Note 3) 樓宇(附註3) HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
Cost	成本						
At 1 April 2018	2018年4月1日	4,103,892	60,614	1,715,172	489,005	398,305	6,766,988
Additions	增置	-	91,949	3,973	81,532	39,633	217,087
Capitalisation Adjustment (Note 13(a))	資本化調整(附註13(a))	-	-	(339)	-	-	(339)
Transfer to Buildings/Improvement Works upon Completion of Projects	將已完成的項目轉撥至 樓宇/改善工程	22,033	(128,039)	106,006	-	-	-
Disposals	出售	-	-	-	(5,757)	(7,053)	(12,810)
At 31 March 2019	2019年3月31日	4,125,925	24,524	1,824,812	564,780	430,885	6,970,926
Accumulated Depreciation	累計折舊						
At 1 April 2018	2018年4月1日	441,191	-	1,411,474	298,632	311,009	2,462,306
Charge for the Year	本年度折舊	100,962	-	118,062	51,130	39,898	310,052
Written Back on Disposals	出售後回撥	-	-	-	(5,585)	(7,053)	(12,638)
At 31 March 2019	2019年3月31日	542,153	-	1,529,536	344,177	343,854	2,759,720
Net Book Value	賬面淨值						
At 31 March 2019	2019年3月31日	3,583,772	24,524	295,276	220,603	87,031	4,211,206

13. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

物業、機器及設備 (續)

		Consolidated 綜合						
		Buildings	Other Properties Leased for Own Use (Note 13(d)) 其他自用租賃物業 (附註13(d))	Construction in Progress	Improvement Works	Furniture and Equipment	Computer Equipment	Total
		樓宇 HK\$'000	其他自用租賃物業 (附註13(d)) HK\$'000	在建工程 HK\$'000	改善工程 HK\$'000	傢具及設備 HK\$'000	電腦設備 HK\$'000	總計 HK\$'000
Cost	成本							
At 31 March 2019	2019年3月31日	4,125,925	-	24,524	1,824,812	564,780	430,885	6,970,926
Impact on initial application of HKFRS 16 (Note 13(d))	初次應用《香港財務報告準則》第16號的影響 (附註13(d))	-	4,202	-	-	-	-	4,202
At 1 April 2019	2019年4月1日	4,125,925	4,202	24,524	1,824,812	564,780	430,885	6,975,128
Additions	增置	193,325	9,464	129,313	4,204	66,284	33,156	435,746
Capitalisation Adjustment (Note 13(a))	資本化調整(附註13(a))	-	-	-	-	-	-	-
Transfer to Buildings/Improvement Works upon Completion of Projects	將已完成的項目轉撥至樓宇/改善工程	10,265	-	(111,305)	101,040	-	-	-
Disposals	出售	-	-	-	-	(5,362)	(11,499)	(16,861)
At 31 March 2020	2020年3月31日	4,329,515	13,666	42,532	1,930,056	625,702	452,542	7,394,013
Accumulated Depreciation	累計折舊							
At 1 April 2019	2019年4月1日	542,153	-	-	1,529,536	344,177	343,854	2,759,720
Charge for the Year	本年度折舊	100,353	4,150	-	108,010	61,630	40,232	314,375
Written Back on Disposals	出售後回撥	-	-	-	-	(5,245)	(11,482)	(16,727)
At 31 March 2020	2020年3月31日	642,506	4,150	-	1,637,546	400,562	372,604	3,057,368
Net Book Value	賬面淨值							
At 31 March 2020	2020年3月31日	3,687,009	9,516	42,532	292,510	225,140	79,938	4,336,645

13. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

物業、機器及設備(續)

		The Council 職訓局						
		Campus used by a Subsidiary (Note 13(b)) 附屬公司 使用之校舍 (附註 13(b)) HK\$'000	Buildings (Note 3) 樓宇 (附註 3) HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
Cost	成本							
At 1 April 2018	2018年4月1日	1,258,034	2,845,858	60,614	1,710,139	479,344	377,460	6,731,449
Additions	增置	-	-	90,704	-	79,647	37,113	207,464
Transfer to Buildings/ Improvement Works upon Completion of Projects	將已完成的項目轉撥至 樓宇/改善工程	19,835	2,198	(128,039)	106,006	-	-	-
Disposals	出售	-	-	-	-	(5,668)	(7,003)	(12,671)
At 31 March 2019	2019年3月31日	<u>1,277,869</u>	<u>2,848,056</u>	<u>23,279</u>	<u>1,816,145</u>	<u>553,323</u>	<u>407,570</u>	<u>6,926,242</u>
Accumulated Depreciation	累計折舊							
At 1 April 2018	2018年4月1日	75,094	366,097	-	1,407,663	294,906	294,409	2,438,169
Charge for the Year	本年度折舊	28,229	72,733	-	117,597	48,613	37,516	304,688
Written Back on Disposals	出售後回撥	-	-	-	-	(5,496)	(7,003)	(12,499)
At 31 March 2019	2019年3月31日	<u>103,323</u>	<u>438,830</u>	<u>-</u>	<u>1,525,260</u>	<u>338,023</u>	<u>324,922</u>	<u>2,730,358</u>
Net Book Value	賬面淨值							
At 31 March 2019	2019年3月31日	<u>1,174,546</u>	<u>2,409,226</u>	<u>23,279</u>	<u>290,885</u>	<u>215,300</u>	<u>82,648</u>	<u>4,195,884</u>

13. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

物業、機器及設備(續)

		The Council 職訓局							
		Campuses Used by a Subsidiary (Note 13(b)) 附屬公司 使用之校舍 (附註13(b)) HK\$'000	Buildings (Note 3) 樓宇 (附註3) HK\$'000	Other Properties Leased for Own Use (Note 13(d)) 其他自用 租賃物業 (附註13(d)) HK\$'000	Construction in Progress 在建工程 HK\$'000	Improvement Works 改善工程 HK\$'000	Furniture and Equipment 傢具及設備 HK\$'000	Computer Equipment 電腦設備 HK\$'000	Total 總計 HK\$'000
Cost	成本								
At 31 March 2019	2019年3月31日	1,277,869	2,848,056	-	23,279	1,816,145	553,323	407,570	6,926,242
Impact on initial application of HKFRS 16 (Note 13(d))	初次應用《香港財務報告準則》第16號的影響(附註13(d))	-	-	4,202	-	-	-	-	4,202
At 1 April 2019	2019年4月1日	1,277,869	2,848,056	4,202	23,279	1,816,145	553,323	407,570	6,930,444
Additions	增置	-	193,325	9,464	129,313	-	63,140	28,322	423,564
Transfer to Buildings/Improvement Works upon Completion of Projects	將已完成的項目轉撥至樓宇/改善工程	5,958	4,307	-	(110,060)	99,795	-	-	-
Disposals	出售	-	-	-	-	-	(5,312)	(11,342)	(16,654)
At 31 March 2020	2020年3月31日	1,283,827	3,045,688	13,666	42,532	1,915,940	611,151	424,550	7,337,354
Accumulated Depreciation	累計折舊								
At 31 March 2019	2019年3月31日	103,323	438,830	-	-	1,525,260	338,023	324,922	2,730,358
Charge for the Year	本年度折舊	28,015	72,338	4,150	-	106,373	58,389	37,670	306,935
Written Back on Disposals	出售後回撥	-	-	-	-	-	(5,195)	(11,341)	(16,536)
At 31 March 2020	2020年3月31日	131,338	511,168	4,150	-	1,631,633	391,217	351,251	3,020,757
Net Book Value	賬面淨值								
At 31 March 2020	2020年3月31日	1,152,489	2,534,520	9,516	42,532	284,307	219,934	73,299	4,316,597

(a) Capitalisation Adjustment

資本化調整

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

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

(b) Campuses Used by a Subsidiary

附屬公司使用之校舍

Use of the campuses located at Tsing Yi and Chai Wan are shared among the Council and the Technological and Higher Education Institute of Hong Kong. The lands on which the buildings erected are granted under Private Treaty by the Government for a term of 56 years from April 1991 to June 2047 and 10 years from February 2014 to February 2024 respectively. The purpose of the buildings is to provide education and training services. Because of the special restricted purposes including specific uses and absolute prohibition against alienations, comparable market transaction and alternative reliable estimate of fair value are not available and hence no reliable fair value of the property could be obtained.

位於青衣和柴灣的校舍由職訓局與香港高等教育科技學院共同使用。該土地以私人協約方式由政府批出，分別為期56年由1991年4月至2047年6月和10年由2014年2月至2024年2月，並用作提供教育課程及培訓服務。由於有特定的限制(包括特定用途及禁止轉讓)，同類資產之市場交易及其他可靠之估計公允值均不適用，故沒有可靠的公允值。

13. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

物業、機器及設備(續)

(c) Interests in Leasehold Land

租賃土地之權益

The Council holds interests in leasehold land and buildings associated with the following properties, the costs of which were financed by government subventions or other sources of fundings, and were fully written off in prior years.

職訓局擁有以下物業在租賃土地及樓宇的權益。其成本由政府補助金或其他資金來源所資助，並已於以往年度完全註銷。

- (i) Campuses completed prior to the setting up of the Council and taken over from the Government by the Council at nil value which include the four campuses of the Hong Kong Institute of Vocational Education (Morrison Hill, Kwai Chung, Kwun Tong and Haking Wong), Haking Wong Seafront Complex and Shine Skills Centre (Kwun Tong).
政府免費給予職訓局及於職訓局成立前已落成的校舍包括：四間香港專業教育學院(簡稱專教院)之校舍 – 摩理臣山、葵涌、觀塘和黃克競、黃克競專教院海旁校舍及展亮技能發展中心(觀塘)。
- (ii) The VTC Tower, four campuses of the Hong Kong Institute of Vocational Education (Tsing Yi, Chai Wan, Tuen Mun and Sha Tin), the VTC Kowloon Bay Complex, VTC Kwai Chung Complex, VTC Pokfulam Complex, Maritime Services Training Institute and Shine Skills Centre (Pokfulam and Tuen Mun) which were constructed after the setting up of the Council and financed by government subventions.
職業訓練局大樓、四間專教院之校舍 – 青衣、柴灣、屯門和沙田，職業訓練局九龍灣大樓、職業訓練局葵涌大樓、職業訓練局薄扶林大樓、海事訓練學院及展亮技能發展中心(薄扶林及屯門)均於職訓局成立後落成並由政府補助金資助。
- (iii) The staff quarters at Chai Wan and the premises at Billion Plaza I which were financed by loan facilities, donations, and other funds.
位於柴灣的職員宿舍及億京廣場一期的物業，均由貸款、捐款及其他資金資助。

Most of the interests in leasehold land are restricted to own use by the Council.

大部分租賃土地的權益只供職訓局自用。

13. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

物業、機器及設備(續)

(d) Right-of-use Assets

使用權資產

The analysis of the net book value of right-of-use assets by class of underlying asset is as follows:

使用權資產的賬面淨值按相關資產類別分析如下：

		31 March 2020 2020年 3月31日 HK\$'000	1 April 2019 2019年 4月1日 HK\$'000
Other Properties Leased for Own Use, Carried at Depreciated Cost	其他自用租賃物業， 按折舊成本	9,516	4,202

The analysis of expense items in relation to leases recognised in profit or loss is as follows:

與租賃相關的開支項目列入損益表內分析如下：

		2020 HK\$'000	2019 HK\$'000
Depreciation Charge of Right-of-use Assets by Class of Underlying Asset:	按相關資產類別的 使用權資產折舊費用：		
Other Properties Leased for Own Use	其他自用租賃物業	4,150	—
Interest on Lease Liabilities	租賃負債利息	153	—
Total Minimum Lease Payments for Leases Previously Classified as Operating Leases under HKAS 17	先前根據《香港會計準則》 第17號歸類為經營租賃的 總計最低租賃付款	—	6,054

The Group has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. The depreciated carrying amount of the finance lease assets which were previously included in property, plant and equipment is also identified as a right-of-use asset. After initial recognition of right-of-use assets at 1 April 2019, the Group as a lessee is required to recognise the depreciation of right-of-use assets, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. Under this approach, the comparative information is not restated. See note 2(c).

本機構首次應用《香港財務報告準則》第16號，並採用經修訂之追溯法，亦調整2019年4月1日的期初結餘以確認先前根據《香港會計準則》第17號歸類為經營租賃的租賃為使用權資產。以往計入物業、機器及設備的融資租賃資產的折舊賬面值被確認為使用權資產。有別於以往在租賃期內以直線法確認在經營租賃的租金支出的政策，本機構作為承租人於2019年4月1日初步確認使用權資產後，須確認使用權資產的折舊。根據此方法，比對資料不予重列。請參閱附註2(c)。

During the year, additions to right-of-use assets were \$9,464,000. This amount related to the capitalised lease payments payable under new tenancy agreements.

本年度的使用權資產增置為946.4萬元，其金額與新租賃協議應付的資本化租賃付款有關。

Details of the maturity analysis of lease liabilities and the future cash outflows arising from leases are set out in notes 18(e). 租賃負債的到期分析及與租賃相關的未來現金流於附註18(e)詳述。

14. INVESTMENTS IN SUBSIDIARIES

對附屬公司的投資

		The Council 職訓局	
		2020 HK\$	2019 HK\$
Unlisted shares, at cost	非上市股份，按成本	100	100

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

Name of Company 公司名稱	Place of Incorporation and Operation 註冊成立及經營地點	Particulars of Issued and Paid Up Capital 已發行及繳足股本詳情	Proportion of Ownership Interest 持有權益之比率		Principal Activities 主要活動
			Held by the Council 職訓局持有	Held by Subsidiary 附屬公司持有	
VTC School of Business and Information Systems 職業訓練局工商資訊學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	100%	–	Provision of vocational education and training 提供職業進修及訓練服務
Technological and Higher Education Institute of Hong Kong 香港高等教育科技學院	Hong Kong 香港	Limited by Guarantee 擔保有限公司	100%	–	Provision of career-oriented degree programmes 提供以專業為本的學士學位課程
VTC Enterprises Limited 職業訓練局企業有限公司	Hong Kong 香港	100 shares 股份100股	100%	–	Investment holding 投資控股
VTC School for Higher and Professional Education (SHAPE) 才晉高等教育學院 (SHAPE)	Hong Kong 香港	Limited by Guarantee 擔保有限公司	–	100%	Provision of continuing education and training 提供持續進修及訓練服務
The Institute of Professional Educational And Knowledge (PEAK) 高峰進修學院 (PEAK)	Hong Kong 香港	Limited by Guarantee 擔保有限公司	–	100%	Provision of continuing education and training 提供持續進修及訓練服務
* VTC Training Company Limited 職業培訓有限公司	Hong Kong 香港	100 shares 股份100股	–	100%	Provision of vocational education, professional training and development services 提供職業進修、專業訓練及發展服務
** VTC Social Enterprises Limited 職業訓練局社企有限公司	Hong Kong 香港	Limited by Guarantee 擔保有限公司	–	100%	Operation of a café to create employment and training opportunities for disabled students 經營咖啡館，為殘疾學生提供就業和培訓 機會

* VTC Training Company Limited became dormant as from 1 April 2014. By virtue of Section 447 of the Companies Ordinance, a dormant company is exempted from the annual audit of its financial statements.
自2014年4月1日起，職業培訓有限公司屬不活動公司。根據公司條例第447條，不活動公司獲豁免年度財務報表的審計。

** VTC Social Enterprises Limited was incorporated in Hong Kong under the Companies Ordinance on 11 July 2018.
職業訓練局社企有限公司於2018年7月11日根據《公司條例》在香港註冊成立。

15. LOANS TO STAFF

員工貸款

In conjunction with Hang Seng Bank Limited (Bank), the Council launched in April 1996 a Staff Loan Scheme to provide financial assistance to members of the Council's Provident Fund Scheme, part of which has subsequently been restructured by setting up a new scheme called Vocational Training Council Provident Fund Scheme (1999) (collectively known as the Schemes). An unsecured loan facility of HK\$30 million has been arranged with the Bank for on-lending to qualified staff members. The loans to staff are repayable in accordance with repayment schedules of which HK\$979,000 (2019 : HK\$465,000) is repayable within 1 year.

職訓局與恒生銀行有限公司(簡稱銀行)合作，於1996年4月為職訓局公積金計劃(已局部重組，另行成立了職業訓練局公積金計劃(一九九九)，統稱公積金計劃)向成員推出員工貸款計劃，提供財政援助。銀行會提供最高可達港幣3,000萬元的無抵押貸款，由職訓局再轉借予合資格員工。該員工貸款須按期清還，而其中港幣97.9萬元(2019年：港幣46.5萬元)將於一年內清還。

The loan granted to each staff member is limited to 60% of the individual's provident fund benefit entitlement at the time of application. In case of default on repayment, the Council can exercise its right to request the Trustees of the Schemes to retain an amount equivalent to such indebtedness out of any benefits payable to the individual under the Schemes.

每名員工可獲的貸款額，限於提出申請時享有公積金數額的60%。若員工未能依期還款，職訓局有權要求公積金計劃的受托人，從有關員工在公積金計劃應得的福利中，扣除與貸款相同的數額。

16. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES

應收賬項、預付款項及其他應收賬項

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Accounts Receivable (Note 16(b))	應收賬項(附註16(b))	146,574	6,018
Other Receivables	其他應收賬項	76,491	117,211
Prepayments	預付款項	39,300	49,086
Utilities and Other Deposits	水電及其他按金	30	37
		<u>262,395</u>	<u>172,352</u>
		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Accounts Receivable (Note 16(b))	應收賬項(附註16(b))	105,527	3,683
Other Receivables	其他應收賬項	70,111	114,104
Prepayments	預付款項	36,561	39,541
		<u>212,199</u>	<u>157,328</u>

Accounts receivable, other receivables, prepayments, utilities and other deposits are expected to be recovered or recognised as expenses within one year.

應收賬項、其他應收賬項、預付款項、水電及其他按金，預期將於一年內收回或確認為開支。

16. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES (Cont'd)

應收賬項、預付款項及其他應收賬項(續)

(a) Impairment of Accounts Receivable

應收賬項之減值

The Group and the Council measure loss allowances for receivables at an amount equal to the lifetime ECLs, which is calculated using a provision matrix. Given the Group and the Council has not experienced any significant credit losses in the past, the allowance for expected credit losses is insignificant.

本機構及職訓局計量應收款項的損失準備金，金額等於終身ECL，使用撥備矩陣計算。鑒於本機構及職訓局過去並無任何重大信貸虧損，預期信貸虧損撥備是微不足道。

At 31 March 2020, none of the Group's and the Council's accounts receivable (2019 : Nil) were individually determined to be impaired.

於2020年3月31日，本機構及職訓局的應收賬款個別釐定為沒有減值(2019年：無)。

(b) Accounts Receivable that are Not Impaired

不作減值之應收賬項

Accounts receivable are generally due within 30 days from the date of billing. Further details on the Group's and the Council's credit policy are set out in Note 21(a).

應收賬項一般由發單日期起計30日內到期。本機構及職訓局信貸政策詳情已載列於附註21(a)。

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

無論個別或集合的應收賬項均不作減值，其賬齡分析如下：

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Neither Past Due nor Impaired	沒有過期和減值	144,875	2,843
Less than 1 Month Past Due	過期少於一個月	337	2,161
More than or Equal to 1 Month Past Due	等於或過期多於一個月	1,362	1,014
		<u>146,574</u>	<u>6,018</u>

16. ACCOUNTS RECEIVABLE, PREPAYMENTS AND OTHER RECEIVABLES (Cont'd)

應收賬項、預付款項及其他應收賬項(續)

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

不作減值之應收賬項(續)

		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Neither Past Due nor Impaired	沒有過期和減值	104,325	1,838
Less than 1 Month Past Due	過期少於一個月	126	940
More than or Equal to 1 Month Past Due	等於或過期多於一個月	1,076	905
		<u>105,527</u>	<u>3,683</u>

Receivables that were neither past due nor impaired relate to a wide range of individuals for whom there was no recent history of default.

沒有過期和減值的應收款項是涉及一群沒有近期拖欠歷史的個別人士。

Receivables that were past due but not impaired relate to a number of independent individuals and organisations that have a good track record with the Group and the Council. Based on past experience, management believes that no impairment allowance is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable. The Group and the Council does not hold any collateral over these balances.

已過期但沒有減值的應收款項是涉及一群與本機構及職訓局有良好記錄的獨立個別人士和組織。根據過往經驗，管理層認為沒有減值準備的需要。因為信貸質素沒有重大改變，管理層認為款項可以全數收回。本機構及職訓局沒有就款項持有任何抵押品。

17. CASH AND CASH EQUIVALENTS

現金及現金等價物

(a) Cash And Cash Equivalents Comprise

現金及現金等價物包括

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Deposits with Banks with Original Maturity less than Three Months	初始到期日少於三個月的 銀行定期存款	4,281,000	1,399,000
Cash at Bank and On Hand	銀行存款及現金	35,851	23,044
Cash and Cash Equivalents	現金及現金等價物	<u>4,316,851</u>	<u>1,422,044</u>

17. CASH AND CASH EQUIVALENTS (Cont'd)

現金及現金等價物(續)

(a) Cash And Cash Equivalents Comprise (Cont'd)

現金及現金等價物包括(續)

		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Deposits with Banks with Original Maturity less than Three Months	初始到期日少於三個月的 銀行定期存款	4,281,000	1,399,000
Cash at Bank and On Hand	銀行存款及現金	17,113	7,638
Cash and Cash Equivalents	現金及現金等價物	4,298,113	1,406,638

(b) Reconciliation of Liabilities Arising from Financing Activities

融資活動產生的負債對帳

The table below details changes in the Group's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the cash flow statement as cash flows from financing activities.

下表詳述本機構從融資活動中所產生之負債變動，包括現金及非現金變動。融資活動產生的負債是指現金流或未來現金流將在現金流量表中分類為融資活動之項目。

		Consolidated and the Council 綜合及職訓局		
		Lease Liabilities 租賃負債 HK\$'000	Loan from Government (Note 19) 政府貸款 (附註19) HK\$'000	Total 總計 HK\$'000
At 1 April 2018	2018年4月1日	–	517,356	517,356
Changes from Financing Cash Flows:	融資活動所產生之現金流變動：			
Repayment of Loan	償還貸款	–	(67,000)	(67,000)
Total Changes from Financing Cash Flows	總融資活動所產生之現金流變動	–	(67,000)	(67,000)
Other Changes:	其他變動：			
Amortisation of Deferred Interest Expenses for the Year	本年度攤銷之遞延利息支出	–	25,868	25,868
Unamortised Deferred Interest Expenses	未攤銷之遞延利息支出	–	–	–
Total Other Changes	總其他變動	–	25,868	25,868
At 31 March 2019	2019年3月31日	–	476,224	476,224

17. CASH AND CASH EQUIVALENTS (Cont'd)

現金及現金等價物(續)

(b) Reconciliation of Liabilities Arising from Financing Activities (Cont'd)

融資活動產生的負債對帳(續)

		Consolidated and the Council 綜合及職訓局		
		Lease Liabilities	Loan from Government	Total
		租賃負債	(Note 19) 政府貸款	總計
		HK\$'000	(附註19) HK\$'000	HK\$'000
At 31 March 2019	2019年3月31日	–	476,224	476,224
Impact on initial application of HKFRS 16 (Note 2(c))	初次應用《香港財務報告準則》 第16號的影響(附註2(c))	4,202	–	4,202
At 1 April 2019	2019年4月1日	4,202	476,224	480,426
Changes from Financing Cash Flows:	融資活動所產生之 現金流變動：			
Repayment of Loan	償還貸款	–	(67,000)	(67,000)
Capital Element of Finance Lease Rentals Paid	支付融資租賃租金之 資本部份	(3,117)	–	(3,117)
Interest Element of Finance Lease Rentals Paid	支付融資租賃租金之 利息部份	(153)	–	(153)
Total Changes from Financing Cash Flows	總融資活動所產生之 現金流變動	(3,270)	(67,000)	(70,270)
Other Changes:	其他變動：			
Increase in Lease Liabilities from Entering into New Leases During the Period	新訂租賃期間的租賃負債 之增加	9,464	–	9,464
Amortisation of Deferred Interest Expenses for the Year	本年度攤銷之遞延利息 支出	153	23,811	23,964
Total Other Changes	總其他變動	9,617	23,811	33,428
At 31 March 2020	2020年3月31日	10,549	433,035	443,584

18. ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS

應付賬項、應計支出、其他應付賬項及僱員福利撥備

(a) Accounts Payable, Accruals and Other Payables

應付賬項、應計支出及其他應付賬項

		Consolidated 綜合		
		31 March 2020 2020年 3月31日 HK\$'000	1 April 2019 2019年 4月1日 HK\$'000	31 March 2019 2019年 3月31日 HK\$'000
Current Liabilities	流動負債			
Accounts Payable	應付賬項	252,918	240,782	240,782
Lease Liabilities (Note 18(e))	租賃負債(附註18(e))	4,958	2,375	–
Accruals	應計支出	376,437	412,346	412,346
Deposits and Retentions Withheld	按金及保固金	33,554	31,950	31,950
Receipts in Advance	預收款項	523,180	598,174	598,174
Subventions Repayable to Government (Note 18(c))	應歸還政府的補助金 (附註18(c))	14,819	6,128	6,128
		<u>1,205,866</u>	<u>1,291,755</u>	<u>1,289,380</u>
Non-current Liability	非流動負債			
Lease Liabilities (Note 18(e))	租賃負債(附註18(e))	5,591	1,827	–
		<u>5,591</u>	<u>1,827</u>	<u>–</u>
		The Council 職訓局		
		31 March 2020 2020年 3月31日 HK\$'000	1 April 2019 2019年 4月1日 HK\$'000	31 March 2019 2019年 3月31日 HK\$'000
Current Liabilities	流動負債			
Accounts Payable (Note 18(b))	應付賬項(附註18(b))	197,082	192,357	192,357
Lease Liabilities (Note 18(e))	租賃負債(附註18(e))	4,958	2,375	–
Accruals	應計支出	367,593	403,532	403,532
Deposits and Retentions Withheld	按金及保固金	33,289	31,737	31,737
Receipts in Advance	預收款項	271,132	300,356	300,356
Amounts Due to Subsidiaries	應付附屬公司款項	1,015,421	1,010,171	1,010,171
Subventions Repayable to Government (Note 18(c))	應歸還政府的補助金 (附註18(c))	14,819	6,128	6,128
		<u>1,904,294</u>	<u>1,946,656</u>	<u>1,944,281</u>
Non-current Liability	非流動負債			
Lease Liabilities (Note 18(e))	租賃負債(附註18(e))	5,591	1,827	–
		<u>5,591</u>	<u>1,827</u>	<u>–</u>

The contractual undiscounted values of accounts payable, accruals and other payables as at 31 March 2020 and 2019 were the same as their respective carrying values.

截至2020年3月31日及2019年3月31日，應付賬項、應計支出及其他應付賬項的賬面值與合同未折現價值相同。

18. ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS (Cont'd)

應付賬項、應計支出、其他應付賬項及僱員福利撥備(續)

(a) Accounts Payable, Accruals and Other Payables (Cont'd)

應付賬項、應計支出及其他應付賬項(續)

Certain tuition fees were received and unearned before the end of the reporting period. They are treated as receipts in advance and will be recognised as revenue within one year from the end of the reporting period.

部份收到的學費並未於報告期前確認為收入。這些學費被列入預收款項，並將於報告期後一年內確認為收入。

Movement in receipts in advance	預收款項之變動	Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Balance as at 1 April	4月1日結餘	598,174	615,152
Decrease as a result of recognising revenue during the year	由於年內確認為收入而減少	(598,174)	(615,152)
Increase as a result of receipts in advance of service rendered	由於預收款項而增加	523,180	598,174
Balance at 31 March	3月31日結餘	523,180	598,174

Movement in receipts in advance	預收款項之變動	The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Balance as at 1 April	4月1日結餘	300,356	317,973
Decrease as a result of recognising revenue during the year	由於年內確認為收入而減少	(300,356)	(317,973)
Increase as a result of receipts in advance of service rendered	由於預收款項而增加	271,132	300,356
Balance at 31 March	3月31日結餘	271,132	300,356

Accounts payable included balance of government subventions for Fee Assistance to Below Sub-degree Students (see Note 18(b)).

應付賬項包括政府向副學位以下程度學生提供的學費資助(請參閱附註18(b))。

18. ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS (Cont'd)

應付賬項、應計支出、其他應付賬項及僱員福利撥備(續)

(b) Government Subventions for Fee Assistance to Below Sub-degree Students

政府向副學位程度以下學生提供的學費資助

The Fee Assistance to Below Sub-degree Students is to provide tuition fee reimbursement and flat-rate academic expenses grant for needy students pursuing programmes below sub-degree level. Full or half level of tuition fee reimbursement will be granted to students assessed to be eligible to receive full or half grant under the students means-test mechanism of the Working Family and Student Financial Assistance Agency respectively. If students pursue programmes of duration at one year or above, they may also receive full or half level of the flat-rate academic expenses grant.

學費資助為就讀副學位以下程度的清貧學生提供學費資助及學習開支定額津貼。學生如通過在職家庭及學生資助事務處的入息及資產審查，並符合全額或半額資助資格，將可申領全額或半額學費發還。若就讀的課程持續一年或以上，亦可申領全額或半額的學習開支定額津貼。

Balance as at 31 March is disclosed below:

3月31日結餘如下：

		Consolidated and the Council 綜合及職訓局	
		2020 HK\$'000	2019 HK\$'000
Balance as at 1 April	4月1日結餘	6,749	9,680
Government Subventions Received	已收之政府資助	48,000	40,000
Less: Fees Disbursed to Beneficiaries Tuition Fees Reimbursement	減：已支付給受惠對象的資助學費資助		
– Full-rate for 1,347 (2019 : 1,440) Beneficiaries	– 1,347位(2019年：1,440位)全額受惠對象	(27,068)	(29,160)
– Half-rate for 782 (2019 : 901) Beneficiaries	– 782位(2019年：901位)半額受惠對象	(7,985)	(9,288)
		(35,053)	(38,448)
Flat-rate Academic Expenses Grant	學習開支定額津貼		
– Full-rate for 1,351 (2019 : 1,417) Beneficiaries	– 1,351位(2019年：1,417位)全額受惠對象	(3,317)	(3,387)
– Half-rate for 812 (2019 : 917) Beneficiaries	– 812位(2019年：917位)半額受惠對象	(991)	(1,096)
		(4,308)	(4,483)
Balance as at 31 March	3月31日結餘	15,388	6,749

18. ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS (Cont'd)

應付賬項、應計支出、其他應付賬項及僱員福利撥備(續)

(c) Subventions Repayable to Government

應歸還政府的補助金

		Consolidated and the Council 綜合及職訓局	
		2020 HK\$'000	2019 HK\$'000
Balance as at 1 April	4月1日結餘	6,128	8,769
Less: Amount Refunded to Government during the Year	減：本年度已歸還政府的數額	(6,128)	(8,769)
		-	-
Subventions Refundable to Education Bureau – Capital Works Reserve Fund	應歸還教育局的補助金 – 建設工程儲備基金	5,714	-
		5,714	-
Subventions Refundable to Labour and Welfare Bureau	應歸還勞工及福利局的補助金		
– Recurrent Subventions	– 經常補助金	7,699	5,123
– Capital Accounts	– 建設賬目	1,406	1,005
		9,105	6,128
Balance as at 31 March	3月31日結餘	14,819	6,128

(d) Provision for Employee Benefits

僱員福利撥備

Provision for employee benefits relates to various allowances and benefits, mainly unutilised annual leave and performance pay, payable to employees.

僱員福利撥備指不同類型的已計提未支付津貼及福利，主要包括未用之年假及表現酬金。

18. ACCOUNTS PAYABLE, ACCRUALS AND OTHER PAYABLES, AND PROVISION FOR EMPLOYEE BENEFITS (Cont'd)

應付賬項、應計支出、其他應付賬項及僱員福利撥備(續)

(e) Lease Liabilities

租賃負債

The following table shows the remaining contractual maturities of the Group's lease liabilities at the end of the current and previous reporting periods and at the date of transition to HKFRS 16 :

下表載列了現時和過往報告期以及過渡至《香港財務報告準則》第16號當日，本機構於到期日的剩餘合約期限：

		Consolidated and the Council 綜合及職訓局					
		31 March 2020 2020年3月31日		1 April 2019 (Note) 2019年4月1日 (附註)		31 March 2019 (Note) 2019年3月31日 (附註)	
		Present Value of the Lease Payments 租賃付款現值 HK\$'000	Total Lease Payments 租賃付款總值 HK\$'000	Present Value of the Lease Payments 租賃付款現值 HK\$'000	Total Lease Payments 租賃付款總值 HK\$'000	Present Value of the Lease Payments 租賃付款現值 HK\$'000	Total Lease Payments 租賃付款總值 HK\$'000
Within 1 Year	一年內	4,958	5,071	2,375	2,460	-	-
After 1 Year but Within 2 Years	一年後但不多於二年	2,982	3,241	1,827	1,830	-	-
After 2 Years but Within 5 Years	二年後但不多於五年	2,609	2,831	-	-	-	-
		5,591	6,072	1,827	1,830	-	-
		<u>10,549</u>	<u>11,143</u>	<u>4,202</u>	<u>4,290</u>	<u>-</u>	<u>-</u>
Less: Total Future Interest Expenses	減：未來利息支出總額		(594)		(88)		-
Present Value of Lease Liabilities	租賃負債之現值		<u>10,549</u>		<u>4,202</u>		<u>-</u>

Note: The Group has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise lease liabilities relating to leases which were previously classified as operating leases under HKAS 17. Comparative information as at 31 March 2019 has not been restated. Further details on the impact of the transition to HKFRS 16 are set out in note 2(c).

附註：本機構首次應用《香港財務報告準則》第16號，並採用經修訂之追溯法，亦調整2019年4月1日的期初結餘以確認先前根據《香港會計準則》第17號歸類為經營租賃的租賃為租賃負債。於2019年3月31日的比對資料並未重列。有關過渡至《香港財務報告準則》第16號的影響詳情已載列於附註2(c)。

19. LOANS

貸款

		Consolidated and the Council 綜合及職訓局		
		Bank Loan for On-lending to Staff (Note 19(a)) 轉貸予員工的 銀行貸款 (附註 19(a)) HK\$'000	Loan from Government (Note 19(b)) 政府貸款 (附註 19(b)) HK\$'000	Total 總額 HK\$'000
Balance as at 1 April 2018	2018年4月1日結餘	858	517,356	518,214
Add: Loans Drawn Down During the Year	加：年內借入的貸款	1,140	-	1,140
Unamortised Deferred Interest Expenses	未攤銷之遞延利息支出	-	-	-
Adjustment to the Amortised Cost	調整已攤銷價值	-	-	-
Amortisation of Deferred Interest Expenses for the Year	本年度攤銷之遞延利息支出	-	25,868	25,868
		1,998	543,224	545,222
Less: Loans Repaid During the Year	減：年內償還的貸款	(535)	(67,000)	(67,535)
Balance as at 31 March 2019	2019年3月31日結餘	1,463	476,224	477,687
Represented by:	上述款項分屬：			
Loans Payable Within One Year	一年內應償還的貸款			
Nominal Value	面值	1,463	67,000	68,463
Deferred Interest Expense	遞延利息支出	-	(23,811)	(23,811)
		1,463	43,189	44,652
Loans Payable After One Year	一年後應償還的貸款			
Nominal Value	面值	-	536,000	536,000
Deferred Interest Expense	遞延利息支出	-	(102,965)	(102,965)
		-	433,035	433,035
Total Balance	總結餘	1,463	476,224	477,687

19. LOANS (Cont'd)

貸款(續)

		Consolidated and the Council 綜合及職訓局		
		Bank Loan for On-lending to Staff (Note 19(a)) 轉貸予員工的 銀行貸款 (附註 19(a)) HK\$'000	Loan from Government (Note 19(b)) 政府貸款 (附註 19(b)) HK\$'000	Total 總額 HK\$'000
Balance as at 1 April 2019	2019年4月1日結餘	1,463	476,224	477,687
Add: Loans Drawn Down During the Year	加：年內借入的貸款	2,670	-	2,670
Unamortised Deferred Interest Expenses	未攤銷之遞延 利息支出	-	-	-
Adjustment to the Amortised Cost	調整已攤銷價值	-	-	-
Amortisation of Deferred Interest Expenses for the Year	本年度攤銷之 遞延利息支出	-	23,811	23,811
		4,133	500,035	504,168
Less: Loans Repaid During the Year	減：年內償還的貸款	(1,008)	(67,000)	(68,008)
Balance as at 31 March 2020	2020年3月31日結餘	3,125	433,035	436,160
Represented by:	上述款項分屬：			
Loans Payable Within One Year	一年內應償還的貸款			
Nominal Value	面值	3,125	67,000	70,125
Deferred Interest Expense	遞延利息支出	-	(21,652)	(21,652)
		3,125	45,348	48,473
Loans Payable After One Year	一年後應償還的貸款			
Nominal Value	面值	-	469,000	469,000
Deferred Interest Expense	遞延利息支出	-	(81,313)	(81,313)
		-	387,687	387,687
Total Balance	總結餘	3,125	433,035	436,160

19. LOANS (Cont'd)

貸款(續)

- (a) The loan relates to a revolving credit facility for on-lending to staff and is unsecured and bears interest at 2.15% per annum (2019: 2.275% per annum). The interest expenses incurred are fully borne by the staff. The loan is repayable on 28 February 2021 and renewable annually subject to the Bank's consent. The amount of the facility is HK\$30 million (2019: HK\$30 million). The contractual undiscounted value of the loan as at 31 March 2020 was HK\$3.1 million (2019: HK\$1.5 million).

轉貸予員工的週轉性貸款屬無抵押貸款，款項的年利率為2.15%（2019年：2.275%）。所有利息支出均由貸款員工承擔。貸款須於2021年2月28日清還，並可在恒生銀行同意下逐年續期。備用貸款總額為港幣3,000萬元（2019年：港幣3,000萬元）。於2020年3月31日的契約規定之未折現值為港幣310萬元（2019年：港幣150萬元）。

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

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

Drawdown of the Loan will be disbursed in three instalments. First, second and final instalments of HK\$220 million, HK\$340 million and HK\$110 million were received in March 2014, February 2015 and October 2017 respectively. The Loan is repayable in equal annual instalments over a period of 10 years and the first repayment was due on the first anniversary of the date of final drawdown.

此貸款將分三次支付。首次、第二次及第三次貸款港幣2億2,000萬元、港幣3億4,000萬元及港幣1億1,000萬元已分別於2014年3月、2015年2月及2017年10月收到。此貸款分十年，每年平均攤還，第一次還款應在最後收款日起計第一個週年日到期。

Total contractual undiscounted value of the Loan as at 31 March 2020 was HK\$536 million (2019: HK\$603 million), of which HK\$67 million (2019: HK\$67 million) was repayable within one year and the remaining balance of HK\$469 million (2019: HK\$536 million) was repayable after one year. The unamortised deferred interest expenses represented the difference between the carrying value and the redemption value of the interest-free loan using effective interest method at a discount rate of 5%.

於2020年3月31日的契約規定之未折現值為港幣5億3,600萬元（2019年：港幣6億300萬元），當中港幣6,700萬元（2019年：港幣6,700萬元）須於一年內償還，餘額4億6,900萬元（2019年：港幣5億3,600萬元）須於一年後償還。未攤銷之遞延利息支出為免息貸款的賬面值與按5%折現率使用實際利率法計算贖回價之差額。

20. DEFERRED INCOME

遞延收益

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Balance as at 1 April	4月1日結餘	2,153,525	2,259,058
Subventions Received/Receivable	已收／應收資助	3,495,475	3,242,054
Recognised as Income in the Year (Note 4)	本年內確認的收入(附註4)	(3,441,452)	(3,347,587)
Balance as at 31 March	3月31日結餘	2,207,548	2,153,525
To Be Recognised as Income	將確認為收益		
Within One Year	一年內	422,456	308,694
After One Year	一年後	1,785,092	1,844,831
		2,207,548	2,153,525
		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Balance as at 1 April	4月1日結餘	2,124,097	2,231,037
Subventions Received/Receivable	已收／應收資助	3,469,149	3,225,223
Recognised as Income in the Year (Note 4)	本年內確認的收入(附註4)	(3,424,355)	(3,332,163)
Balance as at 31 March	3月31日結餘	2,168,891	2,124,097
To Be Recognised as Income	將確認為收益		
Within One Year	一年內	399,103	290,430
After One Year	一年後	1,769,788	1,833,667
		2,168,891	2,124,097

Note: Government subventions earmarked for specific purposes are initially recorded as deferred income which is subsequently recognised as revenue to the extent of the related expenditure or depreciation expenses charged to related assets incurred (see Note 2(p)(i)).

附註：特定用途的政府補助金初始會被列入為遞延收益，其後以有關開支或有關資產的折舊支出金額為限確認為收入(請參閱附註2(p)(i))。

21. FINANCIAL RISK MANAGEMENT AND FAIR VALUES

金融風險管理及公允價值

Exposure to credit, liquidity, foreign currency and interest rate risks arises in the normal course of the Group's operations. The Group manages and minimises these financial risks through its financial risk management policies and practices described below:

本機構於日常營運過程中涉及信貸、流動資金、外幣及利率風險。本機構透過下列之財務風險管理政策及實務工作，使該等風險得以管理及減少：

(a) Credit Risk

信貸風險

Credit risk refers to the risk that a counterparty will be unable to pay amounts in full when due. The Group's credit risk is primarily attributable to cash and deposits at banks, tuition fees and training charges receivable from individual students or sponsoring organisations. Management manages this risk as follows:

信貸風險是指合作夥伴未能全數清還到期款項。本機構之信貸風險主要來自存放於銀行的現金及存款、學生所繳交或資助機構所繳付的學費及課程費用。管理層管理這種風險如下：

Regarding the credit risk on cash and deposits at banks, the Group reviews credit ratings of banks based on approved credit rating agencies on a regular basis. There is an investment guideline set out the selection criteria and exposure limits to investment counterparties.

對存放於銀行的現金及存款之信貸風險，本機構會定期檢閱由認可的信貸評級機構發出對銀行的信貸評級。而投資指引亦已列出對投資交易對手的選擇標準和投資限額。

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

就學費和課程費用方面，會對超過一定信貸金額的學生進行個人信貸評估。該等評估會考慮學生過去的付款記錄，財務狀況及其他因素。學費及課程費用一般由發單日期起計30日內到期。本機構一般不會要求學生提供抵押品。

Further quantitative disclosures in respect of the Group's exposure arising from accounts receivable and other receivables are set out in Note 16.

本機構對應收賬項及其他應收賬項的量化披露已列載於附註16。

(b) Liquidity Risk

流動資金風險

Liquidity risk refers to the risk that funds are not available to meet liabilities as they fall due. The Group's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserve of cash to meet its liquidity requirements in the short and longer term. The Group invests surplus cash in bank deposits not exceeding an average horizon of three years.

流動資金風險是指沒有足夠資金來應付到期的負債。本機構的政策為定期監控現時及預期之流動資金需求，以確保維持足夠現金儲備，用以應付短期及長期流動資金需求。本機構只把剩餘的資金存放於銀行作平均不多於三年的定期存款。

The remaining contractual maturities of the financial liabilities at the balance sheet date of the Group and the Council are disclosed in Notes 18 and 19. The contractual maturities are calculated based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the balance sheet date) and the earliest date the Group and the Council are required to pay.

本機構及職訓局於結算日的財務負債之契約規定的餘下到期日，已於附註18和19中披露。契約規定的餘下到期日是根據契約規定未折現之現金流（包括以契約規定之利率或於結算日的利率如浮動息率所計算之利息支出），以及本機構和職訓局的最早還款日來計算的。

(c) Foreign Currency Risk

外幣風險

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

本機構交易均以港幣計算，無須為外匯承擔重大風險。

21. FINANCIAL RISK MANAGEMENT AND FAIR VALUES (Cont'd)

金融風險管理及公允價值(續)

(d) Interest Rate Risk

利率風險

The Group's interest rate risk arises primarily from its borrowing activities. The Group considers that it is not exposed to any significant interest rate risk arising from its borrowings as at 31 March 2020. The bank loan obtained is for on-lending to staff who will reimburse the same amount of interest to the Group and the loan from the Government is non-interest bearing. 本機構的利率風險主要來自借貸活動。本機構認為並無需要為2020年3月31日的借貸承擔重大的利率風險。銀行貸款是以本機構所承擔的同等利息金額轉借予員工，而政府貸款則是免息的。

(e) Fair Values

公允價值

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2020 and 2019. 所有金融工具於2020年3月31日及2019年3月31日的賬面值與其公允價值並無重大差異。

22. RELATED PARTY TRANSACTIONS

關連方交易

Due to the nature of the Group's operations and the composition of the Council members of the Council (being drawn from private and public operations), it is inevitable that transactions may take place with organisations in which a Council member may have an interest. All transactions involving organisations in which a Council member or senior management of the Group may have an interest are conducted at an arm's length basis and in accordance with the Group's financial regulations and normal procurement procedure. Donations received from Council members, senior management or companies controlled or significantly influenced by them had been approved and reported in accordance with the Group's financial regulations.

由於本機構的營運模式，及職訓局的理事會成員的組成(從私營及公營機構提選)，本機構無可避免與理事會成員有利益關係的機構進行交易。所有涉及理事會成員或本機構管理高層的交易均根據公平原則及本機構財務規則及正常的採購程序進行。從理事會成員、管理高層或受其控制或重要影響的公司所收取的捐款乃根據本機構財務規則批核及報告。

Remuneration for key management personnel is as follows:

主要管理層成員的酬金詳情如下：

		Consolidated 綜合	
		2020 HK\$'000	2019 HK\$'000
Short-term Employee Benefits	短期僱員福利	52,259	44,142
		The Council 職訓局	
		2020 HK\$'000	2019 HK\$'000
Short-term Employee Benefits	短期僱員福利	45,969	38,477

The above remuneration is included in "staff expenses" (see Note 8). The Group's contributions to retirement schemes are also set out in Note 8.

上述酬金已計入「員工開支」內(請參閱附註8)。本機構之退休計劃供款亦列載於附註8。

23. COMMITMENTS

承擔

(a) Capital Commitments in Respect of Property, Plant and Equipment Outstanding at 31 March 2020 and 2019 Not Provided for in the Financial Statements were as follows:

於2020年3月31日及2019年3月31日之物業、機器及設備未於財務報表撥備之資本承擔如下：

		Consolidated and the Council 綜合及職訓局	
		2020 HK\$'000	2019 HK\$'000
Contracted for	已訂約	16,949	25,796
Authorised but not Contracted for	已授權但並未訂約	425,851	433,885
Total	總計	442,800	459,681

(b) As at 31 March 2019, the Total Future Minimum Lease Payments under Operating Leases in respect of Properties are Payable as follows:

於2019年3月31日，物業以經營租賃租用之應付最低租賃付款總額如下：

		Consolidated and the Council 綜合及職訓局
		2019 HK\$'000
Within 1 Year	一年內	6,120
After 1 Year but Within 5 Years	一年後但不多於5年	869
		6,989

The Group is the lessee in respect of a number of properties held under leases which were previously classified as operating leases under HKAS 17. The Group has initially applied HKFRS 16 using the modified retrospective approach. Under this approach, the Group adjusted the opening balances at 1 April 2019 to recognise lease liabilities relating to these leases (see note 2(c)). From 1 April 2019 onwards, future lease payments are recognised as lease liabilities in accordance with the policies set out in note 2(g), and the details regarding the Group's future lease payments are disclosed in note 18.

本機構為過往根據《香港會計準則》第17號分類為經營租賃的若干物業的承租人。本機構已首次應用《香港財務報告準則》第16號，並採用經修訂之追溯法。根據該方法，本機構在2019年4月1日調整期初結餘，以確認與該等租賃相關的租賃負債（見附註2(c)）。自2019年4月1日起，未來租賃付款根據附註2(g)所載政策中確認為租賃負債。關於本機構未來租賃付款的詳情已於附註18中披露。

24. COMPARATIVE FIGURES

比對數字

The Group has initially applied HKFRS 16 at 1 April 2019 using the modified retrospective approach. Under this approach, comparative information is not restated. Further details of the changes in accounting policies are disclosed in note 2(c). 本機構自2019年4月1日起首次應用《香港財務報告準則》第16號，並採用經修訂之追溯法。根據此方法，比對資料不予重列，會計政策變動之詳情請參閱附註2(c)。

25. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2020

截至2020年3月31日止年度已公佈但尚未生效的經修訂、新增準則及詮釋可能構成的影響

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standards, HKFRS 17, Insurance Contracts, and interpretations which are not yet effective for the year ended 31 March 2020 and which have not been adopted in these financial statements. The Group is in the process of making an assessment of what the impact of these new developments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Group's financial statements.

截至本財務報表刊發日，香港會計師公會已公佈數項經修訂、新增準則，《香港財務報告準則》第17號「保險合約」及詮釋，但於截至2020年3月31日止之年度尚未生效，故並未於本財務報表中採用。本機構現正就這些新增變動對初次應用期間的影響作出評估。迄今得出的結論為採用這些修訂，未對本機構的財務報表產生重大影響。

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL PROVIDENT FUND SCHEME (1999) (THE SCHEME)

致職業訓練局公積金計劃（一九九九）（簡稱計劃）受託人的獨立核數師報告

Opinion

We have audited the financial statements of the Scheme, which comprise the statement of net assets available for benefits as at 31 March 2020, and the statement of changes in net assets available for benefits and the cash flow statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial disposition of the assets and liabilities of the Scheme as at 31 March 2020 and of its financial transactions and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards (HKFRSs) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA).

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing (HKSA) and with reference to Practice Note 860.1 (Revised), The Audit of Retirement Schemes issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Scheme in accordance with the HKICPA's Code of Ethics for Professional Accountants (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of trustees for the financial statements

The trustees are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the provisions of the Hong Kong Occupational Retirement Schemes Ordinance, and for such internal control as the trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Scheme's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Scheme or to cease operations, or have no realistic alternative but to do so.

意見

本核數師（以下簡稱我們）已審計計劃的財務報表，包括於2020年3月31日可供福利付款的淨資產報表，以及截至該日止年度內可供福利付款的淨資產變動報表和現金流量表以及主要會計政策概要。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而公平地反映了計劃於2020年3月31日的財務資產負債狀況及截至該日止年度的財務交易及現金流量。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》，並參照《實務說明》第860.1號（經修訂）「退休計劃的審計」進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表須承擔的責任」部分中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》（以下簡稱「守則」），我們獨立於計劃，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

受託人就財務報表須承擔的責任

受託人須負責根據香港會計師公會頒佈的《香港財務報告準則》及香港《職業退休計劃條例》的規定編製財務報表，以令財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

在擬備財務報表時，受託人負責評估計劃持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非受託人有意將計劃清盤或停止經營，或別無其他實際的替代方案。

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Scheme's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Scheme's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Scheme to cease to continue as a going concern.

核數師就審計財務報表須承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。本報告僅向受托人報告，除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計總能發現某一個已存在的重大錯誤陳述。錯誤陳述可以由欺詐或錯誤引起，如果合理預期單獨或匯總起來的錯誤陳述可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對計劃內部控制的有效性發表意見。
- 評價受托人所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對受托人採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對計劃的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致計劃不能持續經營。

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG
Certified Public Accountants
8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
3 August 2020

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否公平地反映交易和事項。

除其他事項外，我們與受托人溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

畢馬威會計師事務所
執業會計師
香港中環
遮打道10號
太子大廈8樓
2020年8月3日

INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE TRUSTEES OF VOCATIONAL TRAINING COUNCIL PROVIDENT FUND SCHEME (1999) (THE SCHEME)

致職業訓練局公積金計劃（一九九九）（簡稱計劃）受託人的獨立核數師鑒證報告

We have audited the financial statements of the Scheme for the year ended 31 March 2020 in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 860.1 (Revised), The Audit of Retirement Schemes (PN860.1 (Revised)) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), and have issued an unqualified auditor's report thereon dated 3 August 2020.

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

Trustees' Responsibilities

The ORSO requires the trustees to ensure that:

- (a) proper accounts and records are kept as regards all assets, liabilities and financial transactions of the Scheme;
- (b) contributions are made in accordance with the terms of the Scheme;
- (c) the assets of the Scheme are not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (d) the requirements of section 27(2) of the ORSO are complied with.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Hong Kong Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibilities

Our responsibility is to report solely to you, as a body, on the Scheme's compliance with the above requirements based on the results of the procedures performed by us and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

本核數師（以下簡稱我們）已根據香港會計師公會頒佈的《香港審計準則》，以及參照《實務說明》第860.1號（經修訂）「退休計劃的審計」，審計計劃截至2020年3月31日止年度的財務報表，並於2020年8月3日發出無保留意見的核數師報告。

按照《職業退休計劃條例》（簡稱條例）第20條的規定，我們需要就有關計劃有否遵照條例中若干規定作出報告。

受託人的責任

條例要求受託人確保：

- (甲) 計劃內的所有資產、負債及財務交易均備存妥善的賬目及記錄；
- (乙) 計劃已根據計劃所訂的條款繳納供款；
- (丙) 除條例第20(3)(b)(iii)條所規定外，計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限；及
- (丁) 計劃均有遵守條例第27(2)條的規定。

執業會計師的獨立性和質量控制

我們遵守香港會計師公會頒佈的《職業會計師道德守則》中對獨立性及其他職業道德的要求，有關要求是基於誠信、客觀、專業勝任能力和應有的關注、保密及專業行為的基本原則而制定的。

本所應用香港質量控制準則第1號，因此保持一個完整的質量控制制度，包括制定有關遵守職業道德要求、專業準則，以及適用的法律及監管要求的政策和程序守則。

核數師的責任

我們的責任是根據我們所進程序的結果，對計劃有否遵守上述的條例規定，僅向受託人作出報告。除此以外，我們的報告書不可用作其他用途。我們概不就本報告之內容對任何其他人士負責或承擔法律責任。

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and with reference to PN 860.1 (Revised) issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance about whether the Scheme has complied with the above requirements.

We have planned and performed such procedures as we considered necessary with reference to the procedures recommended on PN 860.1 (Revised), which included reviewing, on a test basis, evidence obtained from the Trustees regarding the Scheme's compliance with the above requirements.

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

Opinion

Based on the foregoing, in our opinion:

- (1) proper accounts and records have been kept during the year ended 31 March 2020 as regards all assets, liabilities and financial transactions of the Scheme;
- (2) contributions have been made in accordance with the terms of the Scheme during the year ended 31 March 2020; and at 31 March 2020, there was no shortfall between the Scheme's assets and the Scheme's aggregate vested liability;
- (3) at 31 March 2020, the assets of the Scheme were not subject to any assignment, charge, pledge or other encumbrance except for those specified in section 20(3)(b)(iii) of the ORSO; and
- (4) at 30 June 2019, 31 October 2019 and 31 March 2020, the requirements of section 27(2) of the ORSO have been complied with.

Intended Users and Purpose

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

KPMG

Certified Public Accountants
8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
3 August 2020

我們已按照香港會計師公會公佈的《香港審驗應聘服務準則》第3000號(經修訂)「除審計或審閱歷史財務資料外的審驗工作」,以及參照《實務說明》第860.1號(經修訂)「退休計劃的審計」進行我們的工作。我們已規劃及執行審計工作,以合理確定計劃有否遵守上述規定。

參照《實務說明》第860.1號(經修訂)的建議程序,我們已規劃及執行我們認為必要的相關程序,當中包括對受託人提供本計劃有否遵守上述規定的證據,以抽查的方法進行審核。

我們相信我們已獲得足夠及合適的證據,為我們的審計意見提供基礎。

意見

根據以上所述,我們認為:

- (1) 截至2020年3月31日止年度內,計劃的所有資產、負債及財務交易均備存妥善的賬目和記錄;
- (2) 截至2020年3月31日止年度內根據計劃所訂的條款繳納供款;及於2020年3月31日,計劃的資產值並不低於其既有總負債;
- (3) 於2020年3月31日,除條例第20(3)(b)(iii)條所規定外,計劃的資產並沒有作任何轉讓、抵押、質押或受其他產權負擔所規限;及
- (4) 於2019年6月30日、2019年10月31日及2020年3月31日,計劃均有遵守條例第27(2)條的規定。

擬定使用者及用途

本報告僅供受託人提交予強制性公積金計劃管理局,並且不擬及不得被任何人用作其他用途。

畢馬威會計師事務所

執業會計師
香港中環
遮打道10號
太子大廈8樓
2020年8月3日

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AS AT 31 MARCH 2020

於 2020 年 3 月 31 日可供福利付款的淨資產報表

		2020 HK\$'000	2019 HK\$'000
CURRENT ASSETS	流動資產		
Investments Managed by Investment Managers	投資經理管理的投資項目	3,597,237	4,101,722
Cash and Cash Equivalents	現金及現金等價物	13,551	7,185
		3,610,788	4,108,907
CURRENT LIABILITIES	流動負債		
Accounts and Other Payables	應付及其他應付賬款	57	54
Benefits Payable	應付福利	5,495	16,004
		5,552	16,058
NET ASSETS AVAILABLE FOR BENEFITS	可供福利付款的淨資產	3,605,236	4,092,849
Represented by: CAPITAL ACCOUNT	上述款項分屬： 資本賬戶	3,605,236	4,092,849

Approved and authorised for issue by
the Board of Trustees
on 3 August 2020
於 2020 年 8 月 3 日
由信託委員會批核及授權發表

Mr Kennedy LIU Tat-yin
Chairman
Board of Trustees
廖達賢先生
信託委員會主席

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED 31 MARCH 2020

截至 2020 年 3 月 31 日止年度可供福利付款的淨資產變動報表

		2020 HK\$'000	2019 HK\$'000
INVESTMENT RETURN	投資回報		
Interest Income	利息收入	8,466	7,178
Net Realised Gain on Investments	已變現的投資淨收益	208,617	222,479
Net Movement in Unrealised Loss on Investments	未變現的投資 虧損淨變動	(400,199)	(263,659)
		(183,116)	(34,002)
INVESTMENT EXPENSES	投資費用		
Investment Management Fees	投資管理費用	655	661
		655	661
ADMINISTRATIVE EXPENSES	行政費用		
Administrator's Fees	行政經理費用	606	661
Accountancy Fees	會計費用	86	91
Audit Fees	審核費用	56	54
Miscellaneous Expenses	雜項開支	36	34
		784	840
NET LOSS FOR THE YEAR	年內虧損淨額	(184,555)	(35,503)
CONTRIBUTIONS	供款		
Contributions from the Council	職業訓練局供款	127,995	132,907
Contributions from Members	成員供款	42,309	43,858
		170,304	176,765
BENEFIT PAYMENTS	福利支出		
Benefits on Termination of Service	離職福利	20,115	28,638
Retirement Benefits	退休福利	448,867	341,716
Death Benefits	撫恤福利	4,380	1,410
		473,362	371,764
DECREASE IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR	本年可供福利付款的 淨資產減少	(487,613)	(230,502)

For enquiries 查詢 External Relations Office
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