



製衣業訓練局  
CLOTHING INDUSTRY TRAINING AUTHORITY

# ANNUAL REPORT 年報 2020

45  
ANNIVERSARY

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# 使命宣言 MISSION STATEMENT

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

- 培訓及發展管理及技術專才；
- 推動健全的商業及工業運作；
- 促進創新及科技的應用。

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

- Training and developing management and technical professionals;
- Promoting sound commercial and industrial practices;
- Facilitating the application of innovation and technology.





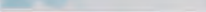
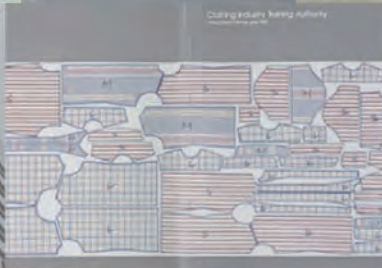
Clothing Industry Training Authority

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CLOTHING INDUSTRY TRAINING AUTHORITY ANNUAL REPORT 1980

Clothing Industry Training Authority





## MAJOR EVENTS

## 大事紀要

由署理港督羅弼時爵士主持荔景訓練中心揭幕。

The Opening Ceremony of Lai King Training Centre was officiated by the Acting Governor of Hong Kong, Sir Denys Roberts.



訓練局主席田元灝議員致送紀念品與羅弼時爵士。

The Honourable Francis Y.H. Tien presented a souvenir to Sir Denys Roberts.

首個製衣業訓練中心位於葵涌荔景山路。

The first Clothing Industry Training Centre located at Lai King Hill Road, Kwai Chung.



1977

1978

隨著香港製衣業的蓬勃發展，成衣出口總值按年遞增，更高達二百零一億三千一百萬元之紀錄。政府及業界均體會到對人才需求的殷切，製衣業訓練局（訓練局）遂於1975年9月依據工業訓練（製衣業）條例成立。

荔景訓練中心開辦初期，集中主力資源在車縫、針織、縫盤、整熨及裁床等技術工人的培訓，開辦後第二年已成功培訓超過三千學員。

With the rapid development of Hong Kong clothing industry, the total value of garment exports increased year on year and reached a record high of \$20,131 million. The Government and the industry recognised the great demand for manpower. Thus, the Clothing Industry Training Authority (CITA) was established in September 1975 under the Industrial Training (Clothing Industry) Ordinance.

At the beginning of its operation, Lai King Training Centre focused its resources on the training of skilled workers in sewing, knitting, linking, ironing and cutting. In its second year of operation, the Centre successfully trained over 3,000 trainees.



製衣業發展持續蓬勃，配合中心擴展增添各類設備包括一部全花款電扁機。

With the rapid development of clothing industry, an automatic full jacquard power flat knitting machine was installed during the year.

70s



為解決行業的人力需求，政府已接納訓練局之申請，並在九龍灣撥出土地以興建第二所訓練中心。

To address the manpower needs of the industry, the Authority's application to the Government for the grant of another piece of land for a second training centre at Kowloon Bay was approved.

世界市場極不穩定，出口數量受到限制，本港製衣業已逐步邁向生產高級時裝。

With a highly unstable world market and restrictions on export volume, the industry transformed towards the production of higher quality and fashion products.

各國保護主義抬頭，以美國單方面實施新的產地來源證影響最大，新措施引起混亂，對本港針織業打擊嚴重。

The trend of mounting protectionism measures taken by our major trading partners was clearly in evidence. One of the most disturbing measures was that the United States unilaterally introduced the new rules of origin which caused great confusion particularly in the knitwear sector of clothing industry.

製衣業未來之發展著重於高品質及時款設計，需要添置先進的機械設備及大量培育人材。

The future development of the clothing industry would focus on high quality and fashionable designs. This could be attained through heavy investment not only in modern pieces of machinery but also in manpower development.

1980

1981

1982

1983

1984



開辦皮草車縫訓練課程。

The centre started a training course for fur sewing machinists.

位於九龍灣的第二間訓練中心落成由時任港督尤德爵士主持揭幕儀式，新中心開辦了放樣及嚟架編排、織辦及時款車縫等全日制新課程。

The Opening Ceremony of the second training centre was officiated by the Governor of Hong Kong, Sir Edward Youde. New full-time courses in marker laying, sample knitting and make-through sewing were started in this centre.

隨著香港經濟發展，工資的增長及土地供應限制，本港開始面對勞工短缺、通脹上升、高地價及高工資等問題。

With the economic development of Hong Kong and accompanied by salary growth and land supply restrictions, Hong Kong had begun to face problems such as labour shortages, high inflation, land costs and wages.



80s





應各鞋類商會要求，本局開辦鞋面縫製課程。

Upon request of the footwear associations, a training course on footwear upper sewing was started.

由於製衣機械的電腦化及自動化發展迅速，成衣製造商均添置自動化機械，因此對訓練有素的機械維修員需求急切。

Because of the rapid developments in computerised and automated machines, and the increasing tendency for Hong Kong clothing manufacturers to adopt automatic machinery for production, there was an increased demand for well-trained mechanists.



九龍灣中心內設立了製衣科技中心，展示多部新型的機械，供中心學員實習及成衣製造商試用。

A Clothing Technology Access Unit with the latest machines was set up at Kowloon Bay Training Centre. This allowed our trainees to have hands-on practice and clothing manufacturers to assess the suitability of those new technology.

## 1985



由於美國單方面對本港針織業實施新產地來源證條例，本局立刻裝置一部電腦輔助針織機訓練學員，以助解決突如其來的人力需求。

Because the United States unilaterally applied the new rules on country of origin to the knitwear sector, the Authority immediately installed one set of the latest model of computer-assisted knitting machine to train skilled workers to meet the sudden manpower demand.

## 1986



增設製衣機械維修課程，除基本機械知識外，訓練範圍更涉及電子及氣動系統的維修。

A new training course on Clothing Machinery Maintenance was started and the scope of training included maintenance of electronic and pneumatic control devices as well as basic mechanical work.



訓練局十週年紀念晚宴，由總督尤德爵士為主禮嘉賓。

To commemorate the Authority's tenth anniversary, the Governor of Hong Kong, Sir Edward Youde was the guest of honour for that evening.

訓練局聯同工業署及香港生產力促進局設立一個製衣技術示範中心，使本局學員及各製衣廠商得悉最新的製衣技術發展。

The Authority set up a Clothing Technology Demonstration Centre jointly with Industry Department and Hong Kong Productivity Council in Kowloon Bay Training Centre. This enabled our trainees and clothing manufacturers to keep abreast of the latest technology development in the industry.



創辦技術季刊，刊載有關工業的技術資訊及各廠商感興趣的主題。

The Authority launched a quarterly technical bulletin with information on industry-related technologies and topics of interest to manufacturers.



訓練局成立十五週年紀念晚宴。15<sup>th</sup> Anniversary Gala Dinner.

### 1987

本港製衣業普遍趨向款式變化迅速，品質要求提高，而數量及生產時間卻減少。面對以上轉變，需要先進機械和投資新科技，及培訓所需的人材應對。

There was a general trend in Hong Kong's clothing industry towards rapid changes in styles, higher quality requirements and reduced volumes and production times. To cope with these changes, we had to invest in advanced machinery, new technology, as well as the training of professionals.

### 1988

「人材外流」的問題的情況日益嚴重。為適應業界需求的轉變，訓練局聘請顧問公司檢討現行提供的訓練計劃，作有關方面的研究，以策劃未來的發展。

The problem of the "outflow of talents" was becoming more and more serious. To adapt to the changing needs of the industry, the Authority had engaged a consulting firm to review the existing training programmes and conduct a study for future development planning.

### 1989

### 1990

### 1991

本港的成衣及鞋類出口總值共七百九十七億八千三百萬元，成衣及鞋類轉口總值更錄得百分之四十一點五的增長，可見本港製衣業已迅速發展為亞太區的時裝採購中心。

The domestic clothing and footwear exports amounted to \$79,783 million. Hong Kong's clothing industry was rapidly developing into a regional fashion sourcing centre, as evidenced by a 41.5% growth rate in the re-export value of clothing and footwear.

**香港經濟發展處於轉型期，製造業因為香港的工資及地價攀升而加速外移，香港製衣業已由生產基地轉變為管理及控制中心。**

**Hong Kong's economic development was undergoing a period of transformation. The manufacturing industry had accelerated its outward migration due to rising wages and land prices in Hong Kong. The clothing industry in Hong Kong was transformed from a production base to a management and control hub.**

# 90s



訓練局為僱員再培訓局試辦五項再培訓課程，為需要轉業員工提供培訓機會。包括半製成品的品質檢查、成衣修改、出入口文件處理、樣辦車縫、及生產規格的編制。

The Authority started 5 pilot retraining courses for displaced workers under the funding of the Employees Retraining Board, including In-line Q.C., Garment Fitting Alteration, Shipping & Documentation, Sample Making, and Preparation of Production Order.



正當製造商把人力密集及增值低的工序轉往較低成本的國家生產時，本港製衣業亦續漸轉向生產增值高的產品或貿易及服務方面發展。

With the progressive relocation of low-value-added and labour-intensive processes to other low-cost countries, the Hong Kong's clothing industry has gradually moved into higher value-added production, trade or service-related activities.

世界貿易組織成員國之間簽署了紡織和服裝協議，同意在10年內分階段取消所有紡織品及成衣的配額限制。

The Agreement on Textiles and Clothing between World Trade Organisation members entered into a ten-year period for the phasing out of all quotas on textiles and apparel.

1992



製衣業訓練局設立了語言實驗室，以及增加圖書館的設備等，以增進學員對新科技的認識。

The Authority established a Language Laboratory and upgraded its library facilities to enable its trainees to keep up to date with the latest technology.

1993

海外市場經濟仍然疲弱，而失業率上升、原料價格急升、外匯動盪以及來自低生產成本國家的激烈競爭等，都妨礙著製衣業的增長。

The growth of the clothing industry was hampered by the continued weakness of overseas economies, rising unemployment, soaring raw material prices, foreign exchange turbulence and fierce competition from low production cost countries.

1995

訓練局訂立新願景：「製衣業訓練局將會成為一間居領導地位的訓練機構，提供以工業需求為主導的培訓及研究計劃，以提高香港作為『卓越中心』的地位」。

The Authority set a new vision: 'CITA will be a leading organisation in providing industry-led training programmes/project to enhance the status of Hong Kong as a centre of excellence in clothing and footwear industry'.

1996

訓練局與香港紡織業聯會假香港君悅酒店合辦二十一週年晚宴。

The Authority jointly with the Textile Council of Hong Kong held a Gala Dinner to mark its 21<sup>st</sup> Anniversary.



訓練局與多間機構合作，為製衣業進行不同的研究計劃，包括廠商自資的項目及由政府工業支援基金撥款資助的項目，研究所得則由本局負責知識轉移及培訓工作。

The Authority collaborated with organisations that were doing research project for the Apparel Industry either commercially or under the Industry Support Fund from the government. We aimed to be a knowledge transfer and training centre for these project.

設有先進影音設備的演講廳。

Lecture Hall equipped with advanced audio-visual equipment.



九龍灣訓練中心的翻新工程已順利完成，由訓練局主席王克繼醫生及陳瑞球博士主持開幕儀式。

The Authority completed the renovation of the Kowloon Bay Training Centre. Dr. Kenneth Wang, Chairman of Authority and Dr. S. K. Chan officiated the opening ceremony.



## 1997



訓練局成立二十一週年慶祝晚宴。  
21<sup>st</sup> Anniversary Gala Dinner.



二十一週年晚宴當晚邀請到香港特別行政區行政長官董建華先生蒞臨主禮。

The Hon. Tung Chee Hwa, Chief Executive of Hong Kong Special Administrative Region was invited to be the guest of honour for the Gala Dinner.

## 1998



成立成衣資訊科技中心，推動製衣資訊科技的應用。

Information Technology Laboratory for Apparel Business was established to facilitate the application of Apparel IT.

## 1999



全日制學員在導師協助下成立學生會，負責籌劃課外活動及協助管理食堂內的網絡茶座。

Full-time trainees set up a Student Union responsible for planning extracurricular activities and assisting in managing the cybercafe in the canteen.



訓練局成功獲取 ISO9001 品質管理證書，成為本港首間獲取此項證書的工業培訓機構。

The Authority was the first industrial training organisation in Hong Kong to be certified with ISO9001 Quality Management System.



2000



訓練局添置嶄新的人體激光素描器，可以收集三維人體數據。

A state-of-the-art body-scanning machine was installed for 3D body measurement.

成立數碼化服裝適體工藝中心，率先發展立體創樣技術。

Digital Garment Fit Technology Centre was established to spearhead the development of 3D garment pattern design.



2001



改良車縫工作站。

Application of Workplace Engineering in Sewing Room.



毛皮資源中心，作為即將成立的物料中心的試點。

Fur Resource Centre as the pilot of impending Materials Centre.

由於經濟環境的改變，香港製衣業亦由勞動密集形態趨向知識形態。為配合這個新發展方向，訓練局積極改變形象，從製衣工序訓練中心到現今之時裝學院。

As a result of the changing economic environment, the clothing industry in Hong Kong had transformed from a labour-intensive to a knowledge-based nature. In line with this new direction, the Authority actively changed its image from a clothing training centre to the current fashion academy.

21st

成衣洗熨染整中心於10月成立，致力探討及研究新成衣洗水、染色和整理方法，以及其可能產生的效果，用以支援業界，尤其是協助時裝設計師，創製新穎時款效果，向高級時裝市場邁進。

Apparel Washing, Dyeing and Finishing Technology Centre was established in October. The Centre carried out investigation and research on new washing, dyeing, finishing techniques for innovative effects to support the industry.



香港特別行政區成立了時裝工業發展督導委員會，協助落實發展香港成為亞太區的時裝樞紐。The Hong Kong Special Administrative Region Government had formed a Steering Committee on Development of Fashion Industry to help Hong Kong to realise the potential to develop into a fashion hub in the Asia-Pacific region.

材料資源中心除了展示由台灣紡拓會提供的功能性紡織品外，亦展示了中國的特色城鎮名單、理工大學的學術研究、網上資訊搜尋工具、及其他機構的有關資訊等。

The newly established Materials Resource Centre displayed functional textiles provided by Taiwan Textile Federation, hub-sourcing information in China, institutional research and development information from The Hong Kong Polytechnic University, internet resourcing tools and related information from other associated organisations.



日本的島精制作所及其香港總代理榮榮工業有限公司，支持訓練局設立針織深造培訓工場，進行針織技術人員的培訓。工場設置電腦針織扁機與備有先進針織設計軟件功能的電腦。

In collaboration with Shima Seiki Manufacturing Ltd and its Hong Kong sole agent, Win Win Industrial Co., Ltd., the Authority established an Advanced Knitting Workshop accommodating the latest knitting machine and computer graphic workstations to facilitate training for knitwear technicians.



## 2002



獲得政府的創新及科技基金資助，「電子化服裝學習網」(www.ec-learning.org.hk)正式成立，讓業界人士透過互聯網按進度，靈活地學習最新的服裝技術。

To provide the clothing practitioners a convenient way to upgrade their skills and knowledge, the learning portal, www.ec-learning.com.hk, was established with the support from the government's Innovation and Technology Fund. The portal provided a virtual environment to let practitioners learn at their own pace, at any time and in anywhere.

## 2003



成立遵章管理資源中心，為業界提供關於遵章管理事宜所需的資訊及協助，並與國際性組織簽署合作協議備忘錄。

The Compliance Resource Centre (CRC) was launched. The Centre collaborated with international organisations to serve clothing industry players who sought information and assistance on compliance issues.

## 2004



訓練局與馬來西亞紡織及服裝中心 (MATAAC)，簽署關於網上培訓的合作備忘錄，雙方建立合作關係，以期促進當地的紡織及服裝人力培訓市場的發展。

The Authority and Malaysian Textile and Apparel Centre (MATAAC) announced the signing of a Memorandum of Understanding, with the intention of promoting online training in Malaysia. The partnership supported the human resource development of the textile and clothing Industry in the region.

## 2005



勞工處在訓練局成立了一個「招聘及培訓中心」為轉業工人提供一站式技能測試、培訓及就業服務。經濟發展及勞工局常任秘書長兼勞工處處長，張健宗太平紳士到訪中心參觀設施，並即場試驗基本測試項目。

The Authority was commissioned by Labour Department to set up the Central Recruitment-cum-Training Centre to provide a one-stop skills test, training, and job matching services for the displaced workers. Mr. Matthew Cheung Kin-chung, JP, Permanent Secretary for Economic Development and Labour & Commissioner for Labour visited the centre to tour around the facilities and try out the basic skills test.



2006

訓練局正式成立時裝企業持續發展聯盟，將宣傳及推廣可持續發展及環境保護的理念。

The Authority formally announced the official launch of the Sustainable Fashion Business Consortium which aimed to promote sustainability and environmental protection.



2007

九龍灣訓練中心進行了大規模的翻新工程。

The Kowloon Bay Training Centre had undergone a large-scale renovation.



2009



「創意時裝匯演」是香港特區政府慶祝國慶暨香港回歸十週年活動的一個重要項目，有關匯演於跑馬地香港賽馬會舉行。訓練局學員榮幸地被邀請參與，在天橋上展示他們的創作才華。「Fashion Fiesta」 was one of the important events of the Hong Kong SAR to celebrate the 10th anniversary of Hong Kong's return to the motherland. It was a pioneer fashion show launched at the Happy Valley Public Concourse. It was the pleasure of trainees of the Authority to be invited to showcase their talent on the catwalk.

2008



九龍灣訓練中心新設施啟用典禮暨「時裝採購員會社」及「時裝管理技術優化中心」成立，標誌著為業界提供行內最新的資訊及專業服務。

Opening Ceremony of the Newly Renovated Kowloon Bay Training Centre cum The Launch of "Fashion Merchandisers' Club" & "Fashion Solution Centre". This marked our commitment to provide high quality and professional service to the industry.

訓練局成立三十五週年慶祝晚宴。  
35<sup>th</sup> Anniversary Gala Dinner.



2010

隨著市場競爭日益激烈，加上近期本港主要服裝貿易夥伴的進口需求偏弱，全球服裝供應鏈的營商環境愈趨嚴峻。為協助本港服裝業轉危為機，訓練局肩負「協助產業提升至世界級水平」的使命，積極尋找各種有助於產業升級的新技術、新經營模式、以及新策略夥伴。

With the increasingly fierce market competition and the decreasing import demand from Hong Kong's major clothing trading partners, the business environment of the global fashion supply chain had become increasingly challenging. To help the Hong Kong clothing industry turn the crisis into an opportunity, the Authority had been committed to "Assisting the industry to upgrade to a world-class level" by actively searching for new technologies, new business models, and new strategic partners.

可持續發展正受大部份時裝企業日益關注。為此，訓練局推行了不少環境關注項目，致力支持業界加強對碳排放的認知，並努力不懈地促進每位持份者對環境保護的關注。

Sustainability was a growing concern for most fashion companies. To this end, the Authority had initiated several environmental awareness projects was committed to supporting the industry in raising awareness of carbon emissions and working diligently to promote environmental awareness among all stakeholders.

2011



為了解世界的時裝業發展及人力資源需求，訓練局開展了一項深入研究，並於香港會議展覽中心舉行了「蛻變中的服裝業」論壇作為此研究的總結。In order to keep track of the industrial trend, an investigation was initiated to identify future trend of the industry and its demand for manpower. As a concluding event, the Evolving Fashion Forum was held at the HK Convention and Exhibition Centre.

2012



訓練局與美國的「可持續成衣聯盟」合辦一系列的研討會，推廣 Higg Index，協助企業以標準化方法量度及評估成衣產品供應鏈對環境和社會績效。

The Authority and the US-based Sustainable Apparel Coalition joined force to co-organise seminars introducing the Higg Index, which is a tool to help organisations standardise methodology used to measure and evaluate environmental and social performance of apparel products across the supply chain.

訓練局首次開展產品開發的研究，得到香港內衣業聯會的支持，開展一個名為「顧客為本一次成功內衣開發模型」的政府資助項目。

Product development was a new area for the Authority. With the support from Hong Kong Intimate Apparel Industries' Association, the Authority started a government-funded project: Customer-oriented "Right-First-Time" Product Development Model of Intimate Apparel.

訓練局舉辦「服裝科技的新發展」研討會暨時尚科技館正式啟用。

A seminar on "Emerging Technologies in Fashion Industry" cum the official opening of Fashion Tech Centre was held.



2013

2014

2015

2016

以美國為基地的「可持續服裝聯盟」正式委任訓練局為其亞太區秘書處，專責提供 Higg Index 培訓，此指數用以量度區內時裝界的可持續活動狀況。本地時裝界因採用可持續發展措施而可進一步強化其競爭力。

The US-based Sustainable Apparel Coalition had officially appointed the Authority as its Asia-Pacific Secretariat Office focusing in providing training to the Region in Higg Index which measures the state of sustainable activities for the fashion industry. The adoption of sustainable measures further strengthened the competitiveness of the local fashion industry.



成立「創辦工場」，提供「從設計到生產」服務，協助年輕設計師製作樣辦及制定技術規格，讓他們可以將設計概念轉化為服裝原型。

The Authority had established the Sample Development Centre, which aimed to provide "design-to-production" services assisting designers to make prototypes and specification sheet. The centre assisted young designers to materialise their design ideas into prototypes.



荔景訓練中心的翻新工程完成。此工程使訓練中心提供優質的教學環境。

The renovation work for Lai King Training Centre had been completed. The centre could then offer a better study environment.





時尚高峰 (香港) 2017 是首屆在香港以「可持續時尚」為焦點舉行的亞洲盛事。高峰會以「時尚高峰 – 零影響」為主題，旨在令公眾加深認識香港時裝界在領導國際同業變革上擔當的角色，以及在推動全球可持續發展上所肩負的重要角色。

Fashion Summit (Hong Kong) 2017 was the first Asian event to be held in Hong Kong, focusing on sustainable fashion. With the theme "Fashion Summit - Zero Impact", the Summit aimed to raise awareness of the role of Hong Kong's fashion industry in leading international industry change and its essential role in promoting global sustainability.

## 2017

九龍灣訓練中心翻新工程完成。此工程使訓練中心提升專業培訓形象。

The renovation work for Kowloon Bay Training Centre was completed. The renovation upgraded the professional image of the centre.



## 2018

由訓練局負責撰寫服務業的《能力標準說明》經過三個月業界諮詢後達成共識。第一階段的《能力標準說明》正式推出。共包括了六個「職能範疇」：「設計」、「產品開發」、「跟單和物料採購」、「銷售和市場營銷」、「品質系統和可持續發展」及「人事管理」。此《能力標準說明》為業界提供了良好做法和勝任能力標準，並明確闡述各級職能的表現要求及成效標準。

Consensus was reached within the industry after a 3-month consultation on Specification of Competency Standards (SCS) compiled for the fashion industry. The first phase of SCS was launched with six functional areas: Design, Product Development, Merchandising and Material Procurement, Sales and Marketing, Quality System and Sustainability, and Personnel Management. The SCS serves as useful benchmarks and references for the industry, which explicitly draw up skills, knowledge and competency standards required for the practitioners to perform various job functions.

「工業 4.0」時代崛起，人工智能、大數據及雲端服務等的應用大行其道，服裝行業供應鏈亦朝向數碼化及智能化發展。服裝設計及生產企業需利用智能化軟件、自動化機械服裝設備及新型技術來加快轉變生產模式及提高競爭力。

In the advent of the new era of "Industry 4.0" and the popularity of application of artificial intelligence, big data and cloud computing, the clothing supply chains followed the same upwards trajectory in developing a new portfolio of the digital and smart mode of operations. The enterprises of the fashion design and manufacturing adopted the application for the intelligent system, automation as well as new technology to speed up the transformation of production mode to boost competitiveness.

## 2019



為促進大眾對服裝業的了解，訓練局於 2019 年 4 月 13 日舉行了開放日。當日活動包括職位簡介會、專題講座、專家分享、車縫示範、體驗活動和工作坊及車縫比賽，以推廣車縫技術並激發學員對車縫的興趣。

On 13 April 2019, the Authority had organised an Open Day to let general public to have a better understanding of the fashion industry. Visitors could join various activities including job briefing, guest lecture, expert sharing, sewing demonstration, workshop and a Sewing Competition for promoting sewing techniques and arousing students' interest in sewing.

## CHAIRMAN'S FOREWORD

### 主席序言



**Mr. CHENG Man-tak, Richard**  
鄭文德先生  
Chairman  
主席

環顧全球，2020年無疑是近年來最具挑戰性的一年。在世界各地，疫情令商業活動幾乎陷於停頓、學校停課，僱員需留在家中工作，對經濟造成巨大影響。疫情亦改變了教學模式，大幅增加對科技的應用，促進了教學與數碼科技的融合。在此「新常態」下，我們需要新技能及專業知識來開發課程，為香港服裝業培育多元專才。

防疫方面，我們竭盡所能確保向學員提供安全、可靠、衛生的學習環境，為員工提供合適的個人防護裝備，以確保員工的健康和安全。我們亦加強設施的清潔工作，並採用創新的消毒技術來保障公眾健康。為了減少社交接觸，我們即時將適合的課堂，轉為透過視像會議平台進行。為提高網上教學的效能，訓練局增添視像會議器材及平板電腦，提升教職員教學及工作效率。

Across the globe, 2020 was undoubtedly one of the most challenging years in decades. The pandemic significantly impacted the economy by bringing business activities to a near standstill, suspending classes, and keeping employees to work from home. The pandemic had also changed the paradigm of teaching and learning, dramatically increasing the use of digital technology. Under this "new normal", we need new skills and expertise to develop programmes that nurture distinct talents for Hong Kong's fashion industry.

In terms of epidemic prevention measures, we made every effort to ensure a safe, secure and hygienic learning environment for our trainees. We provided appropriate personal protective equipment for our staff to ensure their health and safety. We also improved the cleanliness of our facilities and used innovative disinfection techniques to protect public health. To reduce social contact, appropriate classes were immediately switched to online mode. To enhance the effectiveness of online learning, we had procured video conferencing equipment and tablets to improve our staff's teaching and working efficiency.

### 推廣職專教育

政府一直致力推廣職業專才教育，並鼓勵年輕人按自己的興趣和能力選擇升學出路。推廣職業專才教育專責小組在2020年1月公佈的檢討報告中提出18項建議，聚焦四大範疇，包括加強在中學推廣職專教育、加強在高等教育推廣職專教育、建立職業進階路徑，以及進一步加強推廣。

為推動服裝業的應用教育，訓練局得到優質教育基金的贊助，展開「透過3D虛擬時裝設計促進STEM的學習」的項目。此項目通過學習和使用3D時裝設計軟件，提高中學生將STEM（科學、科技、工程和數學）應用於服裝設計和解決設計問題的能力，從而激發他們對學習STEM技能的興趣。

### 共創美好未來

展望未來，只要我們堅守信念和專業精神，必能把挑戰變成機遇。通過加強與業界的協作，我們的課程得以緊貼職場所需，使我們能夠培育更多專業人才，為業界做出貢獻。

我衷心感謝各委員、管理層和全體員工一直以來的努力和付出，及政府、業界伙伴和合作機構的支持，使我們在這充滿挑戰的一年仍能提供優質的服裝業專才教育。

### Promoting VPET

The Government is committed to promoting Vocational and Professional Education and Training (VPET) and encouraging young people to choose their pathways according to their interests and abilities. The Task Force on the Promotion of VPET had made 18 recommendations in its review report published in January 2020. The recommendations focused on four areas, including enhancing the promotion of VPET in secondary schools, enhancing the promotion of VPET in higher education, developing vocational progression pathways, and strengthening future promotion.

To promote applied training in the fashion industry, the Authority, with the sponsorship from the Quality Education Fund, launched the project "Learning STEM Through 3D Virtual Fashion Design". The project aims to arouse secondary school students' interest in learning STEM (Science, Technology, Engineering and Mathematics) skills by enhancing their ability to apply STEM to fashion design and design problem solving through learning and using 3D fashion design software.

### Creating a bright future together

Looking ahead, I trust that we can turn challenges into opportunities by keeping our core values and professionalism. In addition, by strengthening our collaboration with the industry, our curriculum can be closely aligned with their imminent needs, enabling us to nurture more professionals for the industry.

I would like to express my sincere gratitude to authority members, management and staff for their continuous efforts and dedication, as well as the support from the Government, industry partners and collaborating organisations, which have enabled us to provide quality professional education in the fashion industry during this challenging year.



## EXECUTIVE DIRECTOR'S REVIEW

### 總幹事工作回顧



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

近年，訓練局將培訓對象由業界擴展至整個服裝社群。根據調查，我們的學員遍佈不同階層及界別人士，其中包括學生、健康護理員、行政人員、會計從業員、律師等，每人背後都有不同原因報讀我們的課程。透過我們的課程，他們可了解服裝行業的基本流程和相關知識，繼而服務這個行業或自行創業。因此，訓練局在設計課程時，會加強考慮市場需求、行業趨勢及自家專長等因素，提供適合於更廣泛社群的服裝技術課程。

在策略發展方面，訓練局集中在三個關鍵領域，包括數碼化、可持續發展及高附加值解決方案。

In recent years, the Authority has expanded its training from industry to the entire fashion community. According to our study, our trainees come from different levels and sectors, including students, health care workers, executives, accountants, lawyers, etc. Each of them has various reasons for enrolling in our courses. Through our courses, they can understand the essential processes and related knowledge of the fashion industry. They could then serve our industry or start their businesses. Therefore, in designing our courses, the Authority considers factors such as market demand, industry trends, and our expertise to provide clothing technology courses suitable for the wider community.

In terms of strategic development, the Authority focuses on three key areas: digitalisation, sustainability, and high value-added solutions.

新晉時裝設計師要突圍而出，除了基本功外，更需掌握數碼技術。數碼時裝技術能有效加快整個設計、產品開發及製作過程，較以往節省不少工序時間。我們積極開展有關三維及數碼服裝的應用課程，包括「利用三維服裝軟件製作數碼服裝紙樣」、「虛擬x真實時裝樣辦」、「電腦服裝紙樣設計、放碼及排嘜」及訓練局與香港公開大學李嘉誠專業進修學院共同推出的「數碼時裝設計高級文憑」等。有關課程可使學員掌握數碼時裝設計的知識和技巧，裝備他們創作各類時裝產品。

隨著雲端、電子商務、人工智能等技術的快速發展，數碼轉型已發展成為世界大趨勢的商業模式。數碼轉型對服裝企業來說也迫在眉睫，但中小企要落實此等技術，其中一個挑戰是人才培訓。因此，訓練局已開始發展一系列電子商務及網上銷售課程，以培訓相關的優秀專才。

教育在發展可持續服裝扮演極其重要的角色，目前訓練局相關課程會教授學生如何在設計、管理、行銷上的實踐可持續概念。訓練局亦舉辦不同活動，向企業推廣可持續發展議題，加強認知。為進一步推展可持續發展的工作，我們將每年一度的「時尚高峰（香港）」大型研討會，於本年度開始改為兩年一次，並在此兩年間舉辦一連串的工作坊、圓桌會議、海外考察活動等，以協助企業實施相關計劃。本年度高峰會的主題為「設計未來」，但因疫情關係延期至明年9月於會展舉行。因此，我們於本年先舉辦三場工作坊及導賞活動，以混合線上線下等多元形式，探討可持續時尚與設計的未來。

In addition to basic skills, emerging fashion designers need to master digital technology to stand out from the crowd. Digital fashion technology can speed up the entire design, product development and production process, saving time compared to the traditional approach. We are actively developing courses on the application of 3D and digital fashion, including “Making Digital Patterns on 3D Software Platform”, “Virtual x Real Fashion Sampling”, “Computer Application in Pattern Design, Grading and Marker Planning”, and the “Higher Diploma in Digital Fashion Creation” jointly launched by the Authority and the Li Ka Shing School of Professional and Continuing Education of the Open University of Hong Kong. These courses equip trainees with the knowledge and skills of digital fashion design to create a wide range of fashion products.

With the rapid development of cloud, e-commerce and artificial intelligence, digital transformation has become a significant business trend worldwide. Digital transformation is also an imminent issue for fashion companies, but one of the challenges for SMEs to implement these technologies is the training of IT specialists. Therefore, the Authority has started to develop a series of e-commerce and online sales courses to train up relevant professionals.

Education plays a vital role in developing sustainable clothing, and our courses currently teach trainees to put sustainable concepts into practice in design, management and marketing. The Authority also organises events to promote sustainability and raise awareness of the industry. In a continuation to promote sustainability, we have changed the annual Fashion Summit (Hong Kong) to a biennial event. We will organise a series of workshops, round-table discussions, and overseas study tours during the two years to assist companies in implementing their sustainability projects. The theme of this year's Summit is “Design for the Future”, but due to the pandemic, the event has been postponed to September next year. Alternatively, we first organised three workshops and guided tours to explore the future of sustainable fashion and design in hybrid formats, both online and offline.

隨著科學技術的進步，業界對紡織品的應用進行了不同領域之開發工作，為工作環境、保健、體育和個人防護方面提供更高附加值的解決方案。訓練局聯合材料開發商，參與政府資助的「精點清涼系統服服裝」項目，研發一種具有成本效益的服裝降溫系統，可有效降低體溫。項目團隊研究使用不同的金屬紗線製作降溫織物，並使用不同結構來製造具有傳熱性能及減低體熱，從而提高舒適性的服裝。

人力資源方面，訓練局於2018年與業界為服裝業制訂了第一版的《能力標準說明》，明確地規範服裝從業員於不同的工作職能範疇下所需要的技能、知識及成效標準。今年，訓練局更進一步為四個職能，包括「物料開發」、「生產計劃與控制」、「技術支援」和「洗衣服務」編寫第二版的《能力標準說明》，並預計於2021年中發佈。

2020年是充滿不確定性的一年。新冠疫情加速了行業的數碼化進程，市場對新技能的需求亦與日俱增。訓練局將緊貼科技轉變並持續發展，為香港提供優質適切的職業專才教育。

我衷心感謝主席、各委員及各持份者的支持，感謝他們對我們的工作的支持及貢獻。我亦多謝訓練局全體員工的不懈努力，讓我們能共同跨越充滿挑戰及困難的一年。

With the advancement of science and technology, the industry is developing different textile applications to provide higher value-added solutions for the workplace, healthcare, sports and personal protection. Thus, the Authority, in collaboration with material developers, engaged in a government-funded "Prime Cooling System in Garment" project to develop a cost-effective cooling system for clothing that can effectively reduce body temperature. The project team investigated the use of different metallic yarns to produce cooling fabrics and unique structures to create garments with heat transfer properties and reduce body heat, thereby enhancing comfort.

In terms of human resources, the Authority worked with industry stakeholders in 2018 to launch the first version of the Specification of Competency Standards (SCS) for the fashion industry. SCS clearly defines the skills, knowledge and competency standards required by fashion partitioners in different job functions. This year, the Authority has further developed the second version of the SCS for four functional areas: Material development, Production planning and control, Technical support and Laundry services, which are expected to be published in mid-2021.

2020 was a year full of uncertainty. The pandemic has accelerated the digitalisation of the industry and the growing demand for new skills. The Authority keeps pace with technological changes and continues to develop to provide quality and relevant vocational professional education in Hong Kong.

I would like to express my sincere gratitude to the Chairman, Members and stakeholders for their support and contribution to our work. I would also like to thank all staff members for their unswerving efforts to help us overcome a challenging and difficult year together.



## FASHION SUMMIT (HK) 2020-2021 時尚高峰(香港)2020-2021

從 2020 年開始，「時尚高峰（香港）」不僅聚焦可持續發展時尚，也關注時裝設計。時尚高峰會舉辦一系列活動，包括研討會、工作坊和考察團，以推廣香港作為創意時裝中心，並鼓勵時裝設計師和時裝業界將他們的創新思維和可持續發展理念融入業務流程和實踐中。

Starting from 2020, Fashion Summit (HK) not only focuses on Sustainable Fashion but also Fashion Design. A series of events, including seminar, workshop and tour visit, are organised to promote Hong Kong as a Creative Fashion Hub and encourage Fashion Designers and Fashion Industry Players to integrate their innovative thinking and sustainability ideas into business processes and practices.





## HOW CRAFTSMANSHIP COMBINES WITH DESIGN

### 工藝融入設計

工作坊於 2020 年 9 月 25 日在訓練局以混合模式舉行。陳輝棠先生首先介紹羊毛的特性和羊毛氈的基本知識。隨後，梁楚茵女士講解用羊毛纖維製作羊毛氈，並以此製造一個小袋子。梁女士還分享了她對現有服裝進行更廣泛的升級改造經驗。

最後部份是由四位本地和海外設計師參與的小組討論。他們回顧了古老製作傳統的復興、創新材料和現有工藝的重塑如何有助於建立一個可持續發展的時尚未來。

The workshop was held on 25 September 2020 in hybrid mode at the Authority. Mr. Daniel Chan first introduced the properties of wool and the basics of wool felting. Ms. Debbie Leung then taught about making a felt with wool fibre and used it to make a small bag. Ms. Leung also shared her experience on upcycling the existing garments to greater extents.

The last part of the workshop was a Panel Discussion involving four local and overseas designers to review how the revival of old making traditions, new material innovations and reinvention of existing crafts could contribute to building a sustainable future for fashion.



OVERVIEW



## MARINE LITTER TO FASHION TREASURE

### 轉廢為寶



2020年10月29日，時尚高峰組織了一個本地遊，參觀世界自然基金會香港分會海下灣海洋生物中心。來自世界自然基金會香港分會的專家分享了海洋塑膠污染的問題及其對海洋生態系統的影響。RemakeHUB的創始人趙暢女士介紹了如何解決海洋塑料污染問題，並將廢棄物變成時尚飾品。

On 29 October 2020, a local tour was organised to visit WWF-Hong Kong Hoi Ha Wan Marine Life Centre. The expert from WWF-Hong Kong shared the problem of marine plastic pollution and its effect on the marine ecosystem. Founders of RemakeHUB, Ms. Sissi Chao, introduced how to tackle marine plastic pollution and turn waste into fashion accessories.





## DESIGN FOR THE FUTURE: “FASHION INCUBATION” SEMINAR 設計未來：「培育新世代時裝設計」研討會

研討會於 2020 年 11 月 27 日以線上形式在荃灣南豐紗廠舉行。是次研討會邀請了商務及經濟發展局副局長陳百里博士致開幕辭。不同機構的創意培育計劃代表、時裝設計師及業界人士擔任演講嘉賓，探討培育計劃如何支援香港的年青時裝設計師。

The seminar was held on 27 November 2020 in online mode at The Mills, Tsuen Wan. Dr. Chan Pak Li, Bernard, Under Secretary for Commerce and Economic Development, was invited to deliver the opening speech. Representatives from creative incubation programmes of different organisations, fashion designers and industry practitioners were invited to discuss how incubation programmes can support young fashion designers in Hong Kong.

## WORLDSKILLS HK COMPETITION 世界技能大賽香港代表選拔賽



世界技能大賽香港代表選拔賽是由訓練局、職業訓練局和建造業議會聯合舉辦的兩年一度的活動。訓練局於2020年7月17日及18日，舉行了時裝技術比賽。

三名優勝者被選中參加密集式培訓。最後，其中一名優勝者將代表香港參加2022年上海世界技能大賽。

WorldSkills HK Competition is a biennial event jointly organised by the Authority, Vocational Training Council and Construction Industry Council. On 17 and 18 July 2020, the competition on Fashion Technology was held at the Authority.

Three winners, Miss Chow Wing Sum, Miss Hung Ka Ki and Miss Limbu Nisham were selected to join the intensive training. Finally, one of them will be chosen to represent Hong Kong to compete in WorldSkills Shanghai 2022.





# CREATIVE VIRTUAL FASHION DESIGN FOR YOUNGSTERS 青少年虛擬服裝設計之旅



訓練局於 2020 年 8 月 15 日舉辦了香港首次虛擬時裝表演。該表演將 3D 虛擬時裝技術與全息舞台展示相結合。

On 15 August 2020, the Authority organised the first virtual fashion show in Hong Kong. The show combined 3D virtual fashion technology with holographic stage presentation.

OVERVIEW





## SKILLED TO CARE HONG KONG MASK MAKING X VIRTUAL DESIGN 2.0 「港技術·愛傳城：口罩製作虛擬設計2.0」



訓練局於2020年11月8日以「港技術·愛傳城」活動名義捐贈一批可重復使用的口罩給10個弱勢社群。

On 8 November 2020, the Authority donated batches of reusable face masks to 10 disadvantaged groups in the name of "Skilled to Care Hong Kong" event.





## “HSBC EMPLOYEE CHOICE AWARDS” 滙豐香港「員工最喜愛大獎」



滙豐為了增加香港同事對「滙豐香港社區夥伴計劃 2020」項目的認識，於 2020 年 11 月 9 日至 23 日舉辦了「員工最喜愛大獎」的內部活動，邀請所有香港員工投選出他們最喜愛的项目。由訓練局推出的「港技術·愛傳城：口罩製作虛擬設計 2.0」很榮幸勝出，並成為最受歡迎项目之首。

To raise awareness of the HSBC Hong Kong Community Partnership 2020 programme among Hong Kong colleagues, HSBC held an internal “Employee Choice Awards” event from 9 to 23 November 2020, inviting all Hong Kong staff members to vote for their favourite projects. Our “Skilled to Care Hong Kong Mask Making x Virtual Design 2.0” project got the highest votes among the three winners with honour.





## LEARNING STEM THROUGH 3D VIRTUAL FASHION DESIGN 透過3D虛擬時裝設計項目促進STEM的學習



此項目讓青少年認識服裝業最新的發展趨勢，並讓他們體驗最新的3D時裝設計過程。

The project enabled youngsters to learn about the latest fashion industry trends and experience the latest 3D fashion design process.









鄭文德先生 (主席)  
 Mr. CHENG Man-tak, Richard  
 (Chairman)  
 香港製衣業總商會代表  
 representing The Federation  
 of Hong Kong Garment  
 Manufacturers



陳達彬先生  
 Mr. CHAN Tat-pan, Benny  
 香港工業總會代表  
 representing the Federation  
 of Hong Kong Industries



陳育懋博士  
 Dr. CHAN Yuk-mau, Eddie  
 香港製衣廠同業公會代表  
 representing the Hong Kong  
 Garment Manufacturers  
 Association Ltd.



陳永安先生  
 Mr. CHAN Wing-on, Milton  
 香港毛織出口廠商會有限  
 公司代表  
 representing the Hongkong  
 Knitwear Exporters &  
 Manufacturers Association Ltd.



陳永安先生  
 Mr. CHAN Wing-on, Roger  
 香港出口商會代表  
 representing The Hong Kong  
 Exporters' Association



張璇菲女士  
 Ms. CHEUNG Suen-fei, Anne  
 香港製衣廠同業公會代表  
 representing the Hong Kong  
 Garment Manufacturers  
 Association Ltd.



張啟秀女士  
 Ms. Janet CHEUNG  
 非相關商會人士  
 Lay Member



馮婉嫻女士  
 Ms. FUNG Yuen-han  
 職工會代表  
 representing Trade Union



黃猶鴻先生  
 Mr. HWONG Yau-hung, Benny  
 由職業訓練局執行幹事提名  
 nominated by the Executive  
 Director of the Vocational  
 Training Council





簡志偉教授  
Prof. KAN Chi-wai

職業訓練局時裝及紡織業  
訓練委員會代表  
representing the Fashion and  
Textile Training Board of the  
Vocational Training Council



林大輝博士  
Dr. LAM Tai-fai, SBS, BBS, JP

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



劉文東先生  
Mr. LAU Man-tung, Benjamin

職業訓練局時裝及紡織業  
訓練委員會代表  
representing the Fashion and  
Textile Training Board of the  
Vocational Training Council



駱百強先生  
Mr. LOK Pak-keung, Robert

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



孫穎思女士  
Ms. SUEN Wing-sze, Susanna

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



黃蕙妍女士  
Ms. WONG Wai-yin, Joyce

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



楊敏賢女士  
Ms. YANG Ming-yen, Teresa

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



楊振勳先生  
Mr. YEUNG Chun-fan

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

## 卸任委員 Retired Members

( 2020年10月16日生效 )  
(w.e.f. 16 October 2020)

余文朗女士  
Ms. YU Man-long, Cassia  
勞工及福利局常任秘書長代表  
representing the Permanent  
Secretary for Labour and Welfare



## STRUCTURE OF THE AUTHORITY 訓練局組織

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

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

**訓練局須由十七名委員組成，其中為：**

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

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

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

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

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



## COMMITTEES

### 委員會

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

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

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

#### 財務委員會

鄭文德先生 (主席)  
陳達彬先生  
陳永安先生  
林大輝博士  
駱百強先生  
黃蕙妍女士  
楊振勳先生

#### 委員會職權：

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

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

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

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

#### Committee on Finance

Mr. CHENG Man-tak, Richard (Chairman)  
Mr. CHAN Tat-pan, Benny  
Mr. CHAN Wing-on, Roger  
Dr. LAM Tai-fai  
Mr. LOK Pak-keung, Robert  
Ms. WONG Wai-yin, Joyce  
Mr. YEUNG Chun-fan

#### Terms of Reference:

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

### 建築事務發展委員會

劉文東先生 (主席)  
陳達彬先生  
陳永安先生  
陳育懋博士  
駱百強先生  
黃蕙妍女士

#### 委員會職權：

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

### 課程及設備委員會

楊敏賢女士 (主席)  
張啟秀女士  
馮婉嫻女士  
黃猶鴻先生  
簡志偉教授  
孫穎思女士

#### 委員會職權：

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

### Committee on Building Development

Mr. LAU Man-tung, Benjamin (Chairman)  
Mr. CHAN Tat-pan, Benny  
Mr. CHAN Wing-on, Milton  
Dr. CHAN Yuk-mau, Eddie  
Mr. LOK Pak-keung, Robert  
Ms. WONG Wai-yin, Joyce

#### Terms of Reference:

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

### Committee on Courses and Equipment

Ms. YANG Ming-yen, Teresa (Chairman)  
Ms. Janet CHEUNG  
Ms. FUNG Yuen-han  
Mr. HWONG Yau-hung, Benny  
Prof. KAN Chi-wai  
Ms. SUEN Wing-sze, Susanna

#### Terms of Reference:

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





## 公共關係委員會

張啟秀女士 (主席)  
張璇菲女士  
馮婉嫻女士  
簡志偉教授  
楊敏賢女士

### 委員會職權：

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

## 職員編制委員會

陳永安先生 (主席)  
陳永安先生  
陳育懋博士  
張璇菲女士  
黃猶鴻先生  
劉文東先生

### 委員會職權：

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

## Committee on Public Relations

Ms. Janet CHEUNG (Chairman)  
Ms. CHEUNG Suen-fei, Anne  
Ms. FUNG Yuen-han  
Prof. KAN Chi-wai  
Ms. YANG Ming-yen, Teresa

### Terms of Reference:

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

## Committee on Staff Establishment

Mr. CHAN Wing-on, Roger (Chairman)  
Mr. CHAN Wing-on, Milton  
Dr. CHAN Yuk-mau, Eddie  
Ms. CHEUNG Suen-fei, Anne  
Mr. HWONG Yau-hung, Benny  
Mr. LAU Man-tung, Benjamin

### Terms of Reference:

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

## STAFF 職員

年底時，訓練局全職職員人數為44人。與此同時，訓練局聘請了30名講師，以兼職的方式教授部份培訓課程。他們當中的大多數都是業內知名的專家。

訓練局致力為職員提供培訓機會，包括學術課程、網上學習、內部或外部課程和技能工作坊。修讀學位課程者可獲部份資助，而參與其他技術和專業培訓者，可獲全數資助。年內，有5名職員參與5項不同形式的培訓項目。

At the year-end, there was 44 full-time staff working in the Authority. At the same time, the Authority engaged 30 lecturers to conduct part of the training programmes on a part-time basis. Most of them were well-known experts from the industry.

The Authority is committed to providing staff with development opportunities, including academic programmes, e-learning, internal or external courses and workshops. Staff who pursued academic degrees received partial sponsorship, while those who took part in training and professional events received full sponsorship. During the year, the Authority supported 5 staff members for their participation in 5 programmes and activities.

職位名稱	職員人數 NUMBER OF STAFF	STAFF GRADE
總幹事	1	Executive Director
總監	3	Director
課程經理	1	Programme Manager
講師	3	Lecturer
項目經理	2	Project Manager
項目主任	5	Project Officer
項目助理	4	Project Assistant
項目技術人員	8	Project Technical Staff
行政經理	2	Administrative Manager
行政主任	8	Administrative Officer
行政助理	2	Administrative Assistant
技術員	2	Technician
清潔員	3	Cleaner
總計	44	Total

# ORGANISATIONAL STRUCTURE

## 組織架構





## TRAINEE 學員

於2020年，訓練局開辦一系列高級文憑、文憑、證書及短期課程，以切合不同需求之人士。

本年度，訓練局共培訓了4,328名學員，以下是各課程的人數分佈：

In 2020, the Authority offered a series of training programmes including higher diploma, diploma, certificate and short courses to suit different needs of individuals.

This year, a total of 4,328 trainees completed the programmes at the Authority. The number of trainees of each programme type is summarised as follows:





## TRAINING PROGRAMME 訓練課程

於2020年，訓練局開辦了全日制高級文憑課程及一系列級別由證書到文憑的兼讀制課程。所有課程都是為相關行業從業員及有興趣人士而設，期望課程可更新及提升學員的知識和技能，從而提升他們的表現和市場競爭力。

In 2020, the Authority offered full-time higher diploma programme and a series of part-time programmes range from certificate level to diploma level. All these programmes are designed for the practitioners in relevant industries as well as interested students to update and upgrade their knowledge and skills so as to enhance their performance and competitiveness in the market.

### 數碼時裝設計高級文憑

本課程由訓練局和香港公開大學李嘉誠專業進修學院合辦。獲政府「指定專業／界別課程資助計劃」(SSSDP)資助。課程旨在培養學員的創意思維，同時裝備他們有關數碼時裝設計的專業知識和技巧。畢業生可擔任初級時裝設計師、時裝產品開發師、數碼時裝產品技術員、時裝平面設計師等職位。

### Higher Diploma in Digital Fashion Creation

Higher Diploma in Digital Fashion Creation programme was jointly offered by the Authority and Li Ka Shing School of Professional and Continuing Education of the Open University of Hong Kong. This programme was subsidised by the government under the Study Subsidy Scheme for Designated Professions/Sectors (SSSDP). It aimed to foster a creative mindset and equipped students with technical competencies for the creation of fashion-related products. Graduates may pursue a career as junior fashion designer, fashion product developer, 3D fashion designer, digital fashion technologist or fashion graphic designer.

### 服裝創製技術文憑 服裝產品開發文憑

此兩個資歷架構第3級課程已納入持續進修基金可發還款項課程內。學員於18個月內完成12個單元後，可學到紡織物料、時裝設計、紙樣設計及服裝製作範疇的專業知識。

### Diploma in Fashion Creation Technology Diploma in Fashion Product Development

These two QF level 3 diploma programmes were included in the reimbursable list of the Continuing Education Fund. By completing the 12 modules in 18 months, students will learn about the technical knowledge in the area of textile materials, pattern design and clothing production.

### 服裝及紡織文憑

此課程包含兩個級別 - 證書及文憑。透過完成課程內有關單元，學員可學到服裝及相關行業的知識及技術。課程設計時提供了靈活性，學員可選讀不同專業範疇單元。

### Diploma Scheme in Fashion and Textile Studies

This programme comprises of two levels, Certificate and Diploma. By completing relevant modules of the programme, students are able to acquire the necessary knowledge and skills required in the clothing and related industries. This programme provided flexibility for the students to choose modules from different concentrations.

## 鞋履證書

此證書課程包含兩個單元 - 製鞋工藝和鞋履皮革。對象為中學或同等學歷畢業生。學員可學到鞋履製作及皮革應用的知識和技術，和皮革及鞋履行業簡介。

## Certificate in Footwear

This certificate programme was comprised of two modules, Practical Shoemaking and Footwear Leather. The target students were secondary graduates or equivalent. Students were equipped with knowledge and skill in the making of shoes with leather, leather application and overview of the leather and footwear industries.

## 男士西裝製作證書

此證書課程包含兩個單元 - 基礎男士西裝縫製和基礎男士西裝裁剪。學生可學到量裁、紙樣製作及男士西裝製作的技術。

## Certificate in Men's Suit Tailoring

This certificate programme was comprised of two modules, Fundamental Men's Suit Drafting and Fundamental Men's Suit Making. It was designed to equip students with skills in body measurement, pattern making and men's tailored suit making.

除現有課程外，訓練局於2020年亦推出了數個學歷頒授和非學歷頒授課程。有關課程摘要如下：

Besides existing courses, the Authority launched several new award-bearing and non-award-bearing courses in 2020. Following are the highlights of those new courses:

## 僱員再培訓局課程

電腦服裝紙樣製作（上身）證書（兼讀制）及3D虛擬服裝製作證書（兼讀制）是兩個由訓練局開發的技能提升課程。對象為失業和在職人士。課程讓學員認識使用相關軟件在製作上的知識及技術。

## ERB Courses

Certificate in Computerised Pattern Making for Fashion (Top) (Part-time) and Certificate in 3D Virtual Fashion Making (Part-time) were two new part-time skills upgrading courses developed by the Authority. The targets of these courses were the unemployed and in-service workers. Students of these courses were equipped with knowledge and skills in using relevant softwares for production.

## 電腦及數碼技術

- Browzwear | 3D服裝軟件  
此課程為「再工業化及科技培訓計劃」已登記公開培訓課程名單內。課程讓學員學到應用3D基本技術於開發服裝的過程。

## Computer and Digital Technology

- 數碼 Cosplay 服裝製作  
此課程為學員提供了三個熱門角色Cosplay服裝製作的培訓。它包括有關3D軟件操作的基礎培訓，該軟件在製作3D服裝中的應用以及在製作Cosplay服裝中的應用。

- Browzwear | 3D Fashion Software  
This course was a registered public training course under the Reindustrialisation and Technology Training Programme (RTTP). It aimed to equip students with the basic skills of 3D in the development of garment production.

- Digital Cosplay Costume  
This course provided cosplay fans training on the making of costumes for three popular characters. It included a basic training on the operation of 3D software, application of software in making 3D costumes, fitting of costumes on the popular characters.



- 虛擬 X 真實時裝樣辦：展示數碼技術如何加速產品開發過程

此課程為「再工業化及科技培訓計劃」已登記公開培訓課程名單內。課程目的是展示如何利用數碼科技加速製作樣辦過程。

- Real x Virtual Fashion Sample: Showcasing how digital technologies accelerate the process of product development
- This course was a registered public training course under the Reindustrialisation and Technology Training Programme (RTTP). It aimed to show how digital technologies help in accelerating the sample making process.

## 短期課程

- 3天車縫班 (夾裡布袋)
- 3天車縫班 (可拆式帽款夾裡外套)
- 基本立體紙樣製
- 別具一格·繡工坊

## Short Courses

- Learn to Sew in 3 Days (Lined Bags)
- Learn to Sew in 3 Days (Lined Jacket with Detachable Hood)
- Basic Draping Skill
- Creative Hand Embroidery Workshop

## 網上課程

- 手針刺繡 x 設計工作坊
- 防疫帽製作
- 度身訂造布口罩紙樣及車縫製作

## Online Courses

- Handstitch Design Project
- Protective Hat Making
- Tailor-made Fabric Face Mask Making



## SEMINAR AND WORKSHOP 研討會及工作坊

訓練局舉辦了一系列研討會及工作坊，讓行業從業員及公眾人士參加。參與者可學習不同領域的最新知識，並可與講者交流意見和分享經驗。訓練局於2020年舉辦了以下的研討會及工作坊：

- Browzwear 簡介
- Vidya 簡介
- 如何展示三維服裝？
- 可持續發展戰略思路
- Higg Index - 量度得到，管理得好

此外，「樣辦開發中心」為時裝設計師舉辦了各種關於紙樣及服裝製作技術的工作坊：

The Authority organised a series of seminars and workshops, which were open to the practitioners of the industries and the public. The participants could gain the latest knowledge in specific areas and share ideas and experiences among the speakers. The following seminars and workshops were organised in 2020:

- Introduction to Browzwear
- Introduction to Vidya
- How to present the 3D garment?
- Sustainability Strategic Mindset
- You Can Measure What You Can Manage - The Higg Index

In addition, the Sample Development Centre organised various workshops on pattern and garment for fashion designers production techniques:

### 3D服裝設計軟件 / 3D Virtual Garment

學員可了解 3D 服裝軟件於服裝行業的應用和發展，及體驗製作虛擬服裝的基本技術。

Trainees learnt about the application and development of 3D fashion software in the clothing industry and experience the basic techniques of making a virtual garment.



### 立體領線紙樣技術 / Creative Through Skill : Neckline Development

導師教授如何利用平面基本紙樣修改技術，製作立體領線效果。

The instructor taught how to use modification techniques on basic block pattern to create three-dimensional collar effects.





## 刺繡 / Embellishment



導師講解基本及立體刺繡技巧。學員可將舊有衣物製作成一件獨一無二的刺繡作品。

The instructor explained the basic and three-dimensional embroidery techniques. Trainees could create unique embroidery from used clothes.

## 服裝稱身 / Garment Fit

服裝技術設計師講授服裝稱身的必備知識，包括概念、評估技巧、常見問題及其改善方法。

The technical fashion designer taught the essential knowledge of garment fit, including concepts, assessment techniques, common problems and associated ways of improvement.



## 男士西裝製作 / Men's Tailoring



上海派裁縫師講授男士西裝剪裁的傳統工藝，以及度身製作男士西裝的關鍵步驟和必備技術。

A Shanghai-based tailor taught the traditional techniques of men's suit cutting, as well as the key steps and essential techniques for tailoring men's suits.

## 探索高級時裝的紙樣結構 / Pattern Construction in High Fashion

導師介紹及示範實現服裝設計的每個環節，如何由設計開始，製作一件時尚服裝。學員還學習量度服裝尺寸的技巧。

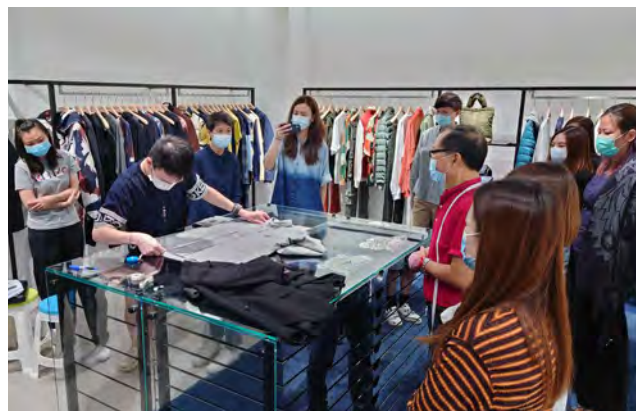
The instructor introduced and demonstrated every stage of fashion design, starting with the design to finally make a fashionable garment. Trainees also learnt how to measure the size of garments.





## CORPORATE TRAINING

### 企業培訓



訓練局舉辦了各種為服裝及相關行業的度身訂造企業培訓。範圍涵蓋了設計、管理、服裝生產、維護和修理。以下是2020年所舉辦的企業培訓：

Various tailor-made corporate trainings were organised for the fashion and related industries. The training covered design, management, clothing production, maintenance and repairing. The following is a list of the corporate training organised in 2020:

- 前線銷售人員所需的服裝改造技巧
- 縫紉機的保養和維修
- 數碼時裝設計專業發展課程
- Clothing Alteration for Frontline Sales Staff
- Maintenance and Repair of Sewing Machines
- Professional Development Programme on Digital Fashion Design





## INDUSTRY SUPPORT PROJECT 工業支援項目

訓練局提供行業支持服務，以協助行業維持其在全球市場的競爭優勢。藉著對行業深入了解和專業的技術知識，訓練局設計並執行獨特的解決方案，透過培訓以滿足每個機構的需求。

The Authority offers industry support services to assist the industry in sustaining its competitive edge in the global market. Utilising our in-depth industry knowledge and technical expertise, the Authority designs and executes solutions via training that is uniquely suited to the needs of each organisation.

### 為服裝業制定《能力標準說明》 (第二階段)

2018年，訓練局公佈了服裝業六個關鍵職能領域的《能力標準說明》。今年，訓練局已經完成了另外四個關鍵職能領域：「物料開發」，「生產計劃與控制」，「技術支援」和「洗衣服務」的《能力標準說明》，並預計在2021年中發佈。

### Development of Specification of Competency Standards for Fashion Industry (Phase II)

In 2018, the Authority published the Specification of Competency Standards (SCS) for six key functional areas of the fashion industry. This year, the Authority has completed the SCS for another four key functional areas: Material development, Production planning and control, Technical support and Laundry service. This new set of SCS is expected to be published in mid-2021.

### 滙豐香港社區夥伴計劃資助的 項目

#### 青少年虛擬服裝設計之旅

本項目為有興趣投身服裝設計的青少年提供學習最新三維設計電腦軟件的機會。使他們可掌握數碼設計技巧、設計及製作虛擬服裝，並啟發青少年的創意，增強他們未來的職場競爭力。最後，他們所創作的作品以虛擬服裝表演方式來展現。

### Projects Funded by HSBC Hong Kong Community Partnership Programme

#### Creative Virtual Fashion Design for Youngsters

This project provides an opportunity for young people interested in fashion design to learn the latest 3D design computer software. It enables them to master digital design skills, design and create virtual fashions, and inspire their creativity to enhance their competitiveness in the future workplace. Finally, their creations are presented in a virtual fashion show.

#### 港技術·愛傳城：口罩製作虛擬設2.0

此項目旨在通過結合口罩製作技術和嶄新的虛擬服裝設計技術，使社區掌握應對公共衛生危機的技能。參與者可學習製作用於捐贈的實體口罩。此外，參與者亦使用3D設計軟件來製作虛擬口罩，並在虛擬展覽中展示。

#### Skilled to Care Hong Kong Mask Making x Virtual Design 2.0

This project aims to equip the community with skills in responding to public health threats by fusing mask-making technique with the latest virtual fashion design technology. Participants learn to make physical face masks for donation. In addition, the participants use 3D design software to create virtual face masks, which are showcased in the virtual exhibition.



## GOVERNMENT FUNDED PROJECT 政府資助項目

### 創意智優計劃資助的項目

#### 為香港時裝設計師設立「樣辦開發中心」

「樣辦開發中心」為時裝設計師提供樣辦製作服務，以便將他們的設計轉化為初辦。此外，該中心還舉辦了一系列關於紙樣和車縫技術的工作坊。

#### 時尚高峰（香港）2020-2021

時尚高峰（香港）2020-2021主題為「設計未來」，此項目特別為時裝設計師和業界人士建立一個信息豐富、教育性和鼓舞人心的平台。它扮演著一個重要的角色，為來自世界各地的參與者提供一個分享平台，交流關於最新的可持續發展的時尚趨勢、技術、最佳實踐、解決方案和機遇等意見和心得。

### 創新及科技基金資助的項目

#### 精點清涼系統服裝

本項目旨在開發一種具有成本效益的降溫服裝，可有效地降低成年人在典型香港夏季在室內休息時，人體主要體熱區的皮膚溫度。

### 優質教育基金資助的項目

#### 透過3D虛擬時裝設計促進STEM的學習

本計劃旨在通過採用數碼時裝設計平台和三維電腦輔助設計軟件，激發學生對STEM（科學、科技、工程和數學）教育的興趣。

### Projects Funded by CreateSmart Initiative

#### Establishing a Sample Development Centre for Hong Kong Fashion Designers

The Sample Development Centre provides sample-making service for fashion designers to realise their designs into the first garment sample for commercialisation. In addition, the centre organises series of workshops on pattern and sewing techniques.

#### Fashion Summit (HK) 2020-2021

The theme of Fashion Summit (HK) 2020-2021 is "Design for the Future". This project aims to build an informative, educational and inspirational platform for the fashion industry, especially fashion designers and industry players. It plays a vital role to provide a sharing platform for participants from around the world to exchange insights on the latest sustainable fashion trends, technology, best practice, solutions, and opportunities.

### Project Funded by the Innovation and Technology Fund

#### Prime Cooling System in Garment

This project aims to develop a cost-effective cooling garment that efficiently reduces the skin temperature of human prime body heat zones rested indoors in the typical Hong Kong summer season.

### Project Funded by Quality Education Fund

#### Learning STEM Through 3D Virtual Fashion Design

The project aims to arouse students' interest in STEM Education by adopting a digital fashion design platform and 3D computer-aided design software.





# 獨立核數師報告書

## Independent Auditor's Report

### 致製衣業訓練局各委員

(依據工業訓練(製衣業)條例在香港成立)

### 意見

本核數師(以下簡稱「我們」)已審核列載於第47頁至80頁製衣業訓練局以下簡稱(訓練局)的財務報表。此財務報表包括於2020年12月31日的資產負債表與截至該年度的損益表及其他全面收益表、權益變動表和現金流量表,以及財務報表附註,包括主要會計政策概要。

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》真實而中肯地反映了貴局於2020年12月31日的財務狀況及截至該日止年度的財務表現及現金流量,並已遵照《工業訓練(製衣業)條例》的披露規定妥為擬備。

### 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「核數師就審計財務報表承擔的責任」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」),我們獨立於貴局,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及適當地為我們的審計意見提供基礎。

### To the members of Clothing Industry Training Authority

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

### Opinion

We have audited the financial statements of Clothing Industry Training Authority (the "Authority") set out on pages 47 to 80, which comprise the statement of financial position as at 31 December 2020, and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Authority as at 31 December 2020, and of its financial performance 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") and have been properly prepared in accordance with the disclosure requirement of the Industrial Training (Clothing Industry) Ordinance.

### 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 financial statements* section of our report. We are independent of the Authority 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.

## 訓練局就財務報表須承擔的責任

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

在擬備財務報表時，各委員負責評估 貴局持續經營的能力，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，除非委員會有意將 貴局清盤或停止經營，或別無其他實際的替代方案。

## 核數師就審計財務報表承擔的責任

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報取得合理保證，並出具包括我們意見的核數師報告。並按照雙方所協定之應聘書條款，我們僅對各委員作出報告，除此之外，本報告並無其他用途。我們不會就核數師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，在某一重大錯報存在時總能發現。錯報可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來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，則有關的錯報可被視作重大。

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報的風險，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報的風險高於未能發現因錯誤而導致的重大錯報的風險。

## Responsibilities of the Authority for the financial statements

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

In preparing the financial statements, the members are responsible for assessing the Authority'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 members either intend to liquidate the Authority or to cease operations or have no realistic alternative but to do so.

## 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. Our report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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 skepticism 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.



- 瞭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 貴局內部控制的有效性發表意見。
- 評價訓練局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。
- 對訓練局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 貴局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 貴局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與訓練局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。

安永會計師事務所  
香港執業會計師

2021年4月26日

- 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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's 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 Authority'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 Authority to cease to continue as a going concern.
- 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 Authority 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.

ERNST & YOUNG  
Certified Public Accountants  
Hong Kong

26 April 2021

\* 報告之中文譯本如與英文有異，概以英文為準。



# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

## 損益表及其他全面收益表

Year ended 31 December 2020 截至 2020 年 12 月 31 日止年度

		附註 Notes	2020 港元 HK\$	2019 港元 HK\$
<b>收入</b>	<b>INCOME</b>			
訓練稅總徵收額	Gross training levy		266,922	86,040
減：香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department		(43,790)	(55,161)
			223,132	30,879
銀行利息收入	Bank interest income		28	422
培訓課程收費	Receipts from training courses		8,741,462	10,563,138
工業項目收入	Industrial project income		8,276,661	13,237,252
股息收入	Dividend income	6	2,881,479	5,484,058
雜項收入	Sundry income		158,910	198,604
			20,281,672	29,514,353
<b>支出</b>	<b>EXPENDITURE</b>			
審核費	Audit fee		145,000	145,000
折舊	Depreciation	5	449,235	959,763
宣傳費用	Expenses on publicity		18,444	52,605
一般行政開支	General administrative expenses		3,470,245	3,713,412
大廈維修費用	Building maintenance expenses		-	367,606
工業項目開支	Industrial project expenses		6,266,473	10,101,214
培訓課程講師費	Lecture fee on training courses		683,041	920,329
員工成本	Staff costs		9,651,246	11,432,732
培訓成本	Training costs		42,301	184,429
其他費用	Other expenses		6,870	6,821
租賃負債的利息支出	Interest expense on lease liabilities		5,227	3,360
			20,738,082	27,887,271
<b>本年度盈餘 / (虧損)</b>	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		(456,410)	1,627,082
其他全面虧損	OTHER COMPREHENSIVE LOSS			
在隨後期間，不會重新分類至損益之其他全面收益或虧損：	Other comprehensive loss that will not be reclassified to profit or loss in subsequent periods:			
按公平值計量且其變動列入其他全面收益的股權投資	Changes in fair value of equity investments at fair value through other comprehensive income		(26,173,700)	(5,287,700)
年內其他全面虧損 (除稅後)	OTHER COMPREHENSIVE LOSS FOR THE YEAR, NET OF TAX		(26,173,700)	(5,287,700)
本年度總全面虧損	TOTAL COMPREHENSIVE LOSS FOR THE YEAR		(26,630,110)	(3,660,618)

# STATEMENT OF FINANCIAL POSITION

## 財務狀況表

As at 31 December 2020 於 2020 年 12 月 31 日

		附註 Notes	2020 港元 HK\$	2019 港元 HK\$
<b>非流動資產</b>	<b>NON-CURRENT ASSETS</b>			
物業、廠房及設備	Property, plant and equipment	5	1,422,167	1,773,838
使用權資產	Right-of-use assets	5	142,917	194,471
按公平值列入其他全面 收益的股權投資	Equity investments at fair value through other comprehensive income	6	76,990,500	103,164,200
預付款項	Prepayments	8	2,400	768
非流動資產總額	Total non-current assets		78,557,984	105,133,277
<b>流動資產</b>	<b>CURRENT ASSETS</b>			
應收帳款	Accounts receivable	7	575,815	332,937
預付款項、按金及其他 應收帳款	Prepayments, deposits and other receivables	8	2,850,463	1,084,196
現金及銀行結餘	Cash and bank balances	9	14,689,509	15,728,745
流動資產總額	Total current assets		18,115,787	17,145,878
<b>流動負債</b>	<b>CURRENT LIABILITIES</b>			
應付帳款	Accounts payable	10	209,386	204,041
其他應付帳款及應計費用	Other payables and accruals	11	10,238,695	9,169,197
租賃負債	Lease liabilities	5	51,641	50,117
流動負債總額	Total current liabilities		10,499,722	9,423,355
流動資產淨額	<b>NET CURRENT ASSETS</b>		7,616,065	7,722,523
總資產減流動負債	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		86,174,049	112,855,800
<b>非流動負債</b>	<b>NON-CURRENT LIABILITIES</b>			
租賃負債	Lease liabilities	5	95,327	146,968
資產淨額	<b>NET ASSETS</b>		86,078,722	112,708,832
<b>儲備</b>	<b>RESERVES</b>			
普通儲備	General reserve	12	33,873,478	34,329,888
公平值儲備	Fair value reserve		52,205,244	78,378,944
儲備總額	<b>TOTAL RESERVES</b>		86,078,722	112,708,832



CHENG Man-tak, Richard  
鄭文德  
Chairman  
主席

# STATEMENT OF CHANGES IN EQUITY

## 權益變動表

Year ended 31 December 2020 截至 2020 年 12 月 31 日止年度

		公平值儲備 Fair value reserve 港元 HK\$	普通儲備 General reserve 港元 HK\$	合計儲備 Total reserves 港元 HK\$
於2019年1月1日	At 1 January 2019	83,666,644	32,702,806	116,369,450
年內盈餘	Surplus for the year	-	1,627,082	1,627,082
年內其他全面虧損：	Other comprehensive loss for the year:			
按公平值計量且其變動列入其他全面收益的股權投資（除稅後）	Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	(5,287,700)	-	(5,287,700)
年內總全面收益/（虧損）	Total comprehensive income/(loss) for the year	(5,287,700)	1,627,082	(3,660,618)
於2019年12月31日及2020年1月1日	At 31 December 2019 and 1 January 2020	78,378,944	34,329,888	112,708,832
年內虧損	Deficit for the year	-	(456,410)	(456,410)
年內其他全面虧損：	Other comprehensive loss for the year:			
按公平值計量且其變動列入其他全面收益的股權投資（除稅後）	Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	(26,173,700)	-	(26,173,700)
年內總全面虧損	Total comprehensive loss for the year	(26,173,700)	(456,410)	(26,630,110)
於2020年12月31日	At 31 December 2020	52,205,244	33,873,478	86,078,722

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

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



# STATEMENT OF CASH FLOWS

## 現金流量表

Year ended 31 December 2020 截至 2020 年 12 月 31 日止年度

	附註 Notes	2020 港元 HK\$	2019 港元 HK\$
<b>經營業務所得現金流</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
本年度盈餘 / (虧損)		(456,410)	1,627,082
調整：			
財務成本	5	5,227	3,360
銀行利息收入		(28)	(422)
按公平值列入其他全面收益的股權投資			
Dividend income from equity investments at fair value through other comprehensive income	6	(2,881,479)	(5,484,058)
出售物業、廠房及設備之虧損			
Loss on disposal of items of property, plant and equipment		6,870	6,822
折舊	5	449,235	959,763
		(2,876,585)	(2,887,453)
應收帳款減少 / (增加)			
Decrease/(increase) in accounts receivable		(242,878)	237,086
預付款項、按金及其他應收帳款增加			
Increase in prepayments, deposits and other receivables		(1,767,899)	(537,520)
應付帳款增加 / (減少)			
Increase/(decrease) in accounts payable		5,345	(145,145)
其他應付帳款及應計費用增加			
Increase in other payables and accruals		1,069,498	4,317,709
經營業務產生 / (所用) 現金			
Cash generated from/(used in) operations		(3,812,519)	984,677
租賃負債之利息要素	14(b)	(5,227)	(3,360)
經營業務所得 / (所用) 於現金流量淨額			
Net cash flows from/(used in) operating activities		(3,817,746)	981,317
<b>投資業務所得現金流量</b>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
購入物業、廠房及設備項目	5	(52,880)	(381,250)
已收利息		28	422
按公平值列入其他全面收益的股權投資所收到的股息	6	2,881,479	5,484,058
投資業務所得現金流量淨額			
Net cash flows from investing activities		2,828,627	5,103,230
<b>融資業務所得現金流量</b>			
<b>CASH FLOWS FROM A FINANCING ACTIVITY</b>			
主要的租賃款項及融資業務所用現金流	14(b)	(50,117)	(28,424)
現金及現金等值項目增加 / (減少) 淨額			
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(1,039,236)	6,056,123
年初現金及現金等值項目			
Cash and cash equivalents at beginning of year		15,728,745	9,672,622
年終現金及現金等值項目			
CASH AND CASH EQUIVALENTS AT END OF YEAR		14,689,509	15,728,745
現金及現金等值項目結餘分析			
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>			
現金及銀行結餘	9	14,689,509	15,728,745

# 2020年12月31日財務報表附註

## NOTES TO FINANCIAL STATEMENTS

### 31 December 2020

#### 1. 公司資料

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

#### 1. CORPORATE INFORMATION

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

#### 2.1 編製基準

本財務報表乃按照香港會計師公會頒佈的香港財務報告準則（“HKFRSs”）（包括「香港財務報告準則」、「香港會計準則」（“HKASs”）及詮釋）、香港公認會計原則及工業訓練（製衣業）條例的披露要求而編製。本財務報表乃依據歷史成本慣例而編製，惟按公平值列入其他全面收益（已按公平價值計量）的股權投資除外。本財務報表乃以港元呈列。

#### 2.1 BASIS OF PREPARATION

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

#### 2.2 會計政策變動及披露

訓練局已於本年度財務報表內首次採納*財務報告概念框架2018*及以下經修訂的香港財務報告準則：

香港財務報告準則第3號之修訂本  
*業務的定義*

香港財務報告準則第9號、香港會計準則第39號及香港財務報告準則第7號之修訂本  
*利率基準改革*

#### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The Authority has adopted the *Conceptual Framework for Financial Reporting 2018* and the following revised HKFRSs for the first time for the current year's financial statements.

Amendments to HKFRS 3  
*Definition of a Business*

Amendments to HKFRS 9, HKAS 39 and HKFRS 7  
*Interest Rate Benchmark Reform*



## 2.2 會計政策變動及披露 (續)

香港財務報告準則第16號之修訂本  
*Covid-19相關租金寬減 (提早採納)*

香港會計準則第1號及第8號之修訂本  
*重要性的定義*

採納財務報告概念框架2018及以上經修訂準則對本財務報表並無重大財務影響，與會計政策應用於本財務報表並無重大改變。

## 2.3 已頒佈但尚未生效的香港財務報告準則

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

香港財務報告準則第3號之修訂本  
*概念框架指引<sup>2</sup>*

香港財務報告準則第9號、香港會計準則第39號、香港財務報告準則第7號、第4號及第16號之修訂本  
*利率基準改革 - 第二階段<sup>1</sup>*

香港財務報告準則第10號及香港會計準則第28號 (2011年) 之修訂本  
*投資者與其聯營或合營公司之間的資產出售或注資<sup>4</sup>*

香港財務報告準則第17號  
*保險合約<sup>3</sup>*

香港財務報告準則第17號之修訂本  
*保險合約<sup>3,6</sup>*

香港會計準則第1號之修訂本  
*負債分類為流動或非流動<sup>3,5</sup>*

香港會計準則第16號之修訂本  
*物業、廠房及設備：擬定用途前的所得款項<sup>2</sup>*

香港會計準則第37號之修訂本  
*虧損性合約 - 履行合約的成本<sup>2</sup>*

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

Amendment to HKFRS 16  
*Covid-19-Related Rent Concessions (early adopted)*

Amendments to HKAS 1 and HKAS 8  
*Definition of Material*

The adoption of the *Conceptual Framework for Financial Reporting 2018* and above revised standards has had no significant financial effect on these financial statements and there has been no significant changes to the accounting policies applied in these financial statements.

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

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

Amendments to HKFRS 3  
*Reference to the Conceptual Framework<sup>2</sup>*

Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16  
*Interest Rate Benchmark Reform - Phase 2<sup>1</sup>*

Amendments to HKFRS 10 and HKAS 28 (2011)  
*Sale or Contribution of Assets between an Investor and its Associate or Joint Venture<sup>4</sup>*

HKFRS 17  
*Insurance Contracts<sup>3</sup>*

Amendments to HKFRS 17  
*Insurance Contracts<sup>3,6</sup>*

Amendments to HKAS 1  
*Classification of Liabilities as Current or Non-current<sup>3,5</sup>*

Amendments to HKAS 16  
*Property, Plant and Equipment: Proceeds before Intended Use<sup>2</sup>*

Amendments to HKAS 37  
*Onerous Contracts - Cost of Fulfilling a Contract<sup>2</sup>*



## 2.3 已頒佈但尚未生效的香港財務報告準則（續）

香港財務報告準則2018-2020年週期的年度改進  
香港財務報告準則第1號、第9號、第16號隨  
附之闡釋範例及香港會計準則第41號之修訂  
本<sup>2</sup>

- <sup>1</sup> 由2021年6月1日或之後開始的年度期間生效
- <sup>2</sup> 由2022年1月1日或之後開始的年度期間生效
- <sup>3</sup> 由2023年1月1日或之後開始的年度期間生效
- <sup>4</sup> 尚未釐定強制性生效日期，但可以採納
- <sup>5</sup> 作為香港會計準則第1號之修訂的結果，香港註釋第5號 *財務報表的呈報 - 借款人對載有按要求償還條款的定期貸款的分類* 已於2020年10月進行修訂，以使相應措詞保持一致而結論保持不變
- <sup>6</sup> 作為2020年10月頒佈的香港財務報告準則第17號之修訂結果，於2023年1月1日之前開始的年度期間，香港財務報告準則第4號已作出修訂，以延長允許保險人應用香港會計準則第39號而非香港財務報告準則第9號的暫時豁免

訓練局正在評估該尚未初始應該的新增及須修訂本的香港財務報告準則的影響。至今，訓練局認為該新增及須修訂本的香港財務準則對訓練局的營運及財務狀況表不會有重大影響。

## 2.4 主要會計政策概要

### 公平值計量

訓練局於各報告期末按公平值計量其上市股權投資。公平價值是指在市場參與者在計量日期之間在有序交易中出售資產或轉移負債所支付的價格。

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

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

*Annual Improvements to HKFRSs 2018-2020*

Amendments to HKFRS 1, HKFRS 9, Illustrative Examples accompanying HKFRS 16, and HKAS 41<sup>2</sup>

- <sup>1</sup> Effective for annual periods beginning on or after 1 June 2021
- <sup>2</sup> Effective for annual periods beginning on or after 1 January 2022
- <sup>3</sup> Effective for annual periods beginning on or after 1 January 2023
- <sup>4</sup> No mandatory effective date yet determined but available for adoption
- <sup>5</sup> As a consequence of the amendments to HKAS 1, Hong Kong Interpretation 5 *Presentation of Financial Statements - Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause* was revised in October 2020 to align the corresponding wording with no change in conclusion
- <sup>6</sup> As a consequence of the amendments to HKFRS 17 issued in October 2020, HKFRS 4 was amended to extend the temporary exemption that permits insurers to apply HKAS 39 rather than HKFRS 9 for annual periods beginning before 1 January 2023

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Fair value measurement

The Authority measures its listed equity investments at fair value at the end of each reporting period. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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



## 2.4 主要會計政策概要 (續)

### 公平值計量 (續)

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

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

### 非金融資產減值

訓練局會於各報告期末評估是否有任何跡象顯示資產有減值需要。倘若有跡象顯示出現減值，訓練局則需估計資產之可收回金額。

資產之可收回金額為資產之使用價值與公平價值減去出售成本之定較高者。於評估使用價值時，估計日後現金流量按反映現時市場評估之貨幣時間價值及資產特定風險之稅前折現率折現至現值。倘有關資產並無產生在頗大程度上獨立於其他資產之現金流入，則以能產生獨立現金流入的最小資產組別 (即現金產生單位) 來釐定可收回金額。

如資產之賬面值或資產所屬之現金產生單位超逾其可收回金額時，減值虧損需確認於損益表內。如果用作釐定資產可收回金額的估計出現利好的變化，有關的減值虧損便會撥回。所撥回的減值虧損以假設在以往年度沒有確認減值虧損而應已釐定的資產賬面金額為限。所撥回的減值虧損在確認撥回的年度內計入損益表。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Fair value measurement (continued)

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

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

### Impairment of non-financial assets

The Authority assesses at the end of each reporting period whether there is an indication that an asset may be impaired. If such an indication exists, the Authority makes an estimate of the asset's recoverable amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pretax 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).

An impairment loss is recognised in the statement of profit or loss whenever the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. The impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of the impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. The reversal of the impairment loss is credited to the statement of profit or loss in the year in which it arises.

## 2.4 主要會計政策概要 (續)

### 關連人士

在下列情況下，有關人士將視為與訓練局有關連：

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

或

- (b) 有關人士符合下列情況之一之實體：
- (i) 該實體與訓練局為同一集團之成員；
  - (ii) 一實體為另一實體之聯營公司或合營企業（或另一實體之母公司、附屬公司或同系附屬公司）；
  - (iii) 該實體與訓練局均為相同第三方之合營企業；
  - (iv) 一實體為第三方實體之合營企業，且另一實體為該第三方實體之聯營企業；
  - (v) 該實體為訓練局或與訓練局有關聯之實體為僱員福利而設立之受僱後福利計劃成員；
  - (vi) 該實體為 (a) 所列舉之個人所控制或共同控制；
  - (vii) 於 (a) (i) 所列舉之個人對該企業有重大影響或為該實體（或該實體之母公司）的關鍵管理人員；及
  - (viii) 該實體或集團之任何成員向訓練局提供關鍵管理服務。

### 物業、廠房及設備與折舊

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Related parties

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

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

or

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

### Property, plant and equipment and depreciation

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





## 2.4 主要會計政策概要 (續)

### 物業、廠房及設備與折舊 (續)

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

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

#### 持有資產

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

#### 使用權資產

固定裝置、裝修及設備	按租賃期
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倘某項物業、廠房及設備各部份的可使用年期並不相同，該項目各部份的成本將按合理基礎分配，而每部份將個別提撥折舊。餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

#### Owned assets

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

#### Right-of-use assets

Fixture, fitting and equipment	Over the lease term
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Where parts of an item of property, plant and equipment have different useful lives, the cost of that item is allocated on a reasonable basis among the parts and each part is depreciated separately. Residual values, useful lives and the depreciation method are reviewed, and adjusted if appropriate, at least at each financial year end.

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

## 2.4 主要會計政策概要 (續)

### 金融資產

貿易應收帳款並不包括重大金融成份或因訓練局已採用不調整重大財務部分影響的可行權宜方法以香港財務報告準則第15號的交易價格為計量。所有其他金融資產初始以公平值加購買金融資產時交易成本確認，惟以公平值計量且其變動計入損益的金融資產除外。常規購買和出售金融資產以交易日期確認，即是訓練局承諾購買和出售資產的日期。

#### (a) 分類及計量

債務工具採用實際利率法按攤銷成本計量，如果資產是以收取合約現金流而持有的，而那些現金流僅為支付本金和未償還之本金利息，則可予以減值。

股權投資以公平值計量且其變動計入當期損益，除非在初始確認時，訓練局已不可撤銷地選擇將非持作交易的投資指定為以公平價值列入其他全面收益的股權投資。當訓練局確立收取股息時，該等投資的股息會於損益表中確認。此類投資的公平值變動於其他全面收益中確認，並且在資產出售時不可轉回至損益表。

#### (b) 減值

訓練局對所有金融資產採用預期信貸虧損模式，受制於香港財務報告準則第15號的減值、財務擔保合約、合約資產及香港財務報告準則第16號的租賃應收帳款。對於沒有重大財務成份的貿易應收帳款及合約資產，訓練局採用簡化方法。這減值準備以整個存續期間預期信貸虧損作計量。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Financial assets

Trade receivables that do not contain a significant financial component or for which the Authority has applied the practical expedient of not adjusting the effect of a significant financial component are measured at the transaction price determined under HKFRS 15. All the other financial assets are initially recognised at fair value plus transaction costs that are attributable to the acquisition of the financial assets, except in the case of financial assets recorded at fair value through profit or loss. Regular way purchases and sales of financial assets are recognised on the trade date, that is, the date when the Authority commits to purchase or sell the assets.

#### (a) Classification and measurement

Debt instruments are measured at amortised cost using the effective interest rate method, subject to impairment if the assets are held for the collection of contractual cash flows where those contractual cash flows represent solely payments of principal and interest.

Equity investments are measured at fair value through profit or loss unless, on initial recognition, the Authority has irrevocably elected to designate such investments that are not held for trading as equity investments at fair value through other comprehensive income. Dividends of such investments are recognised in the statement of profit or loss when the Authority's right to receive payment is established. Changes in the fair value of such investments are recognised in other comprehensive income and are never recycled to the statement of profit or loss even when the assets are sold.

#### (b) Impairment

The Authority applies the expected credit loss model on all the financial assets that are subject to impairment, financial guarantee contracts, contract assets under HKFRS 15 and lease receivables under HKFRS 16. For trade receivables and contract assets without a significant financial component, the Authority applies the simplified approach which requires impairment allowances to be measured at lifetime expected credit losses.



## 2.4 主要會計政策概要 (續)

### 金融資產 (續)

#### (b) 減值 (續)

就其他金融資產而言，減值準備根據一般方法確認，而預期信貸虧損分兩個階段確認。就信貸風險而言，倘初始確認後信貸風險未有顯著增加，訓練局按照未來12個月內可能發生的違約事件而提供信貸虧損。對於初始確認後信貸風險已顯著增加，無論何時違約，按照餘下存續期的預期信貸虧損作虧損準備。

訓練局認為，當金融資產逾期超過90日時，違約已發生，除非訓練局有合理和可支持的訊息證明，應適用更合適的違約標準。

#### (c) 終止確認

當從資產收取現金流量的權利到期時，金融資產需終止確認；或訓練局已轉讓其合約權利以收取金融資產的現金流量及已轉讓絕大部分風險和回報；或不保留控制權。

### 金融負債

訓練局的金融負債包括租賃負債、應付帳款、其他應付帳款及應計費用。該初始確認以已收代價之公平價值扣除直接應佔交易成本。初始確認後，隨後計量以有效利率法計算攤銷成本。

當財務負債已失效時將不再確認，例如，當負債之責任已解除或註銷或屆滿。

### 金融工具的抵銷

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Financial assets (continued)

#### (b) Impairment (continued)

For other financial assets, impairment allowances are recognised under the general approach where expected credit losses are recognised in two stages. For credit exposures where there has not been a significant increase in credit risk since initial recognition, the Authority is required to provide for credit losses that result from possible default events within the next 12 months. For those credit exposures where there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure irrespective of the timing of the default.

The Authority considers a default has occurred when a financial asset is more than 90 days past due unless the Authority has reasonable and supportable information to demonstrate that a more appropriate default criterion should be applied.

#### (c) Derecognition

Financial assets are derecognised when the rights to receive cash flows from the assets have expired; or where the Authority has transferred its contractual rights to receive the cash flows of the financial assets and has transferred substantially all the risks and rewards of ownership; or where control is not retained.

### Financial liabilities

The Authority's financial liabilities include lease liabilities, accounts payables, other payables and accruals. They are initially recognised at fair value of the consideration received less directly attributable transaction costs. After initial recognition, they are subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when they are extinguished, i.e., when the obligation is discharged or cancelled, or expires.

### Offsetting of financial instruments

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



## 2.4 主要會計政策概要 (續)

### 政府補助金

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

### 收入確認

#### *來自客戶合約收益*

當商品或服務的控制權轉移至客戶時，以反映訓練局因交換該等商品或服務預期有權收取的代價金額確認來自客戶合約的收益。

當合約代價包括可變金額時，代價金額按訓練局因向客戶轉移商品或服務而有權收取的金額進行估計。可變代價於合約開始時估計，並受到約束直至因可變代價相關不確定性隨後消除而令已確認累計收益很可能不會發生重大收益撥回。

倘合約中包含就向客戶轉移商品或服務為客戶提供超過一年的重大融資利益的融資成分，則收益按應收金額的現值計量，並使用訓練局若與客戶於合約開始時進行單獨融資交易將採用的貼現率貼現。倘合約中包含為訓練局提供超過一年的重大融資利益的融資成分，則根據該合約確認的收益包括根據實際利率法計算的合約負債利息開支。使用香港財務報告準則第15號中的可行權宜方法，對於客戶付款與轉移承諾商品或服務之間的期間不超過一年的合約，交易價格不會就重大融資成分的影響進行調整。

訓練徵款收入，按海關每月提供的香港出口成衣（包括鞋類）製品的離岸價值固定百分比計算。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Government grants

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

### Revenue recognition

#### *Revenue from contracts with customers*

Revenue from contracts with customers is recognised when control of goods or services is transferred to the customers at an amount that reflects the consideration to which the Authority expects to be entitled in exchange for those goods or services.

When the consideration in a contract includes a variable amount, the amount of consideration is estimated to which the Authority will be entitled in exchange for transferring the goods or services to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

When the contract contains a financing component which provides the customer a significant benefit of financing the transfer of goods or services to the customer for more than one year, revenue is measured at the present value of the amount receivable, discounted using the discount rate that would be reflected in a separate financing transaction between the Authority and the customer at contract inception. When the contract contains a financing component which provides the Authority a significant financial benefit for more than one year, revenue recognised under the contract includes the interest expense accreted on the contract liability under the effective interest method. For a contract where the period between the payment by the customer and the transfer of the promised goods or services is one year or less, the transaction price is not adjusted for the effects of a significant financing component, using the practical expedient in HKFRS 15.

Training levy income is recognised based on a fixed percentage on the F.O.B. value of clothing (including footwear) items exported from Hong Kong on a monthly basis advised from the Customs and Excise Department.



## 2.4 主要會計政策概要 (續)

### 收入確認 (續)

培訓課程收入和工業項目收入按各自的課程時間比例作確認。履行責任隨著服務的提供而逐漸完成，在提供服務前通常需要短期預付款。

作為可行權宜方法，分配給剩餘履行責任（未完成或部份未完成）的交易價格未在財務報表附註中披露，因為與培訓課程相關的所有剩餘履行義務都是合同的一部分，而預期持續時間為一年或更短。此外，就工業項目的提供服務而言，訓練局有權向其客戶收取當時所履行的責任相對應的金額。

利息收入採用實際利率方法按應計基準，以有關利率在金融工具預計年期內或較短期間（如適用）折扣估計未來現金收入至金融資產的賬面淨值確認。

股息收入於股東收取付款之權利已確立，與股息相關的經濟利益可能流入訓練局及股息金額能可靠計量時確認。

### 合約負債

合約負債指訓練局因已向客戶收取代價（或已到期代價款項），而須向客戶轉讓商品或服務的責任。倘客戶於訓練局將商品或服務轉讓予客戶前支付代價，則於作出付款或付款到期時（以較早者為準）確認合約負債。合約負債於訓練局履行合約時確認為收益。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Revenue recognition (continued)

Training course income and industrial project income are recognised on a time proportion basis over the period of the respective course. The performance obligation is satisfied over time as services are provided and short-term advances are normally required before rendering the services.

As a practical expedient, the transaction prices allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) are not disclosed in the notes to the financial statements because all the remaining performance obligations in relation to training course are a part of contracts that have an original expected duration of one year or less. In addition, in relation to rendering services for industrial project, the Authority has a right to consideration from its customers in an amount that corresponds directly with the value to the customers of the Authority's performance obligations completed to date.

Interest income is recognised on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, when appropriate, to the net carrying amount of the financial asset.

Dividend income is recognised when the shareholders' right to receive payment has been established, it is probable that the economic benefits associated with the dividend will flow to the Authority and the amount of the dividend can be measured reliably.

### Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Authority has received a consideration (or an amount of consideration that is due) from the customer. If a customer pays the consideration before the Authority transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Authority performs under the contract.

## 2.4 主要會計政策概要 (續)

### 租賃

#### 承租人

倘合約為換取代價而授予在一段期間內控制可識別資產使用權，則該合約為租賃或包含租賃。倘客戶有權從使用可識別資產中獲取絕大部份經濟利益及擁有指示使用可識別資產的權利時，即有控制權。所有租賃期超過12個月確認為資產即代表可使用相關資產和負債即代表有責任支付租賃款項，除非相關資產是低價值。資產和負債於初始使用時以現值作基礎計量。當物業、廠房及設備確認為可使用權資產，該使用權資產按成本或估值減任何累計折舊和減值虧損計量，並就租賃負債的任何重新計量作調整。使用權資產按租賃期與資產可使用期中的較短者按直線法計算折舊。租賃負債按租賃條款的租賃付款額現值進行初始計量，隨後根據利息和租賃負債結算的影響進行調整，以及因重新評估租賃負債或租賃修改而產生的重新計量。

### 現金及現金等值項目

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

就財務狀況表而言，現金及現金等值項目包括手持現金及銀行結餘。

### 僱員福利

#### 有薪假期結轉

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Leases

#### Lessee

A contract is, or contains, a lease if the contract conveys a 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 obtain substantially all of the economic benefits from use of the identified asset and the right to direct the use of the identified asset. All leases with a term of more than 12 months are recognised as assets representing the right of use of the underlying asset and liabilities representing the obligation to make lease payments, unless the underlying asset is of low value. Both the assets and the liabilities are initially measured on a present value basis. Right-of-use assets are recognised under property, plant and equipment and are measured at cost or valuation less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful lives of the assets and the lease terms. Lease liabilities are initially measured at the present value of lease payments to be made under the lease terms and subsequently adjusted by the effect of the interest on and the settlement of the lease liabilities, and the re-measurement arising from any reassessment of the lease liabilities or lease modifications.

### Cash and cash equivalents

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

For the purpose of the statement of financial position, cash and cash equivalents comprise cash and bank balances.

### Employee benefits

#### Paid leave carried forward

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





## 2.4 主要會計政策概要 (續)

### 僱員福利 (續)

#### *退休金計劃供款*

訓練局根據強制性公積金計劃條例，為其符合資格參加強制性公積金退休福利計劃（「強積金計劃」）的有關僱員管理一個界定供款強積金計劃。供款按僱員基本薪金的某一百分比作出，並根據強積金計劃規則於應付供款時在淨收益扣除供款。強積金計劃的資產與訓練局資產分開持有，並由獨立管理的基金管理。訓練局的僱主供款在向強積金計劃供款時即全部歸屬予僱員。

## 3. 重大會計判斷及估計

編制訓練局財務報表時，管理層須作出會影響所呈報收入、支出、資產及負債金額連同其隨附披露資料以及或然負債披露的判斷、估計及假設。有關假設及估計的不確定因素可能導致須於日後對受影響的資產或負債賬面值作出重大調整。

### 判斷

在應用訓練局會計政策的過程中，管理層會作出以下判斷（惟涉及估計的判斷則除外），而有關判斷對財務報表中確認的金額影響最大：

#### *租賃 – 合約包含租賃是否列入香港財務報告準則第16號內*

訓練局有若干租賃合約及那些合約包括租賃是否定義於香港財務報告準則第16號內而作出適當評價判斷。訓練局亦會考慮合約的實質內容，即付款或合約忠實地反映而作出判斷，及該評估以個別合約基礎上進行。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Employee benefits (continued)

#### *Pension scheme contributions*

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

## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Authority’s financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of income, expenditure, assets and liabilities, and their accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amounts of the assets or liabilities affected in the future.

### Judgement

In the process of applying the Authority’s accounting policies, management has made the following judgement, apart from those involving estimations, which has the most significant effect on the amounts recognised in the financial statements:

#### *Leases – whether a contract contains a lease under HKFRS 16*

The Authority has several lease contracts and it applies judgement in evaluating whether those contracts contain a lease defined under HKFRS 16. The Authority also considered the substance of the contracts as to what the payment or contract faithfully represents for which the judgement is made, and such assessment is made on an individual contract basis.

### 3. 重大會計判斷及估計（續）

#### 估計之不明朗因素

極可能導致下一個財政年度資產及負債賬面值須作出重大調整、與未來及報告期末的估計不明朗因素的其他主要來源有關的主要假設於下文討論。

##### *應收帳款減值*

應收帳款的減值撥備是基於對預期信貸虧損的假設。訓練局根據個別應收款項未償還的天數，以及訓練局在各報告期末的歷史經驗和前瞻性資料，以這些假設和選擇輸入的減值計算作出判斷。這些假設和估計的變化可能對評估結果產生重大影響，可能需要對損益進行額外的減值準備。應收帳款的進一步詳細資料載於財務報表附註7。

### 4. 所得稅

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

### 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES (continued)

#### Estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

##### *Impairment of accounts receivable*

The impairment provisions for accounts receivable are based on assumptions about expected credit losses. The Authority uses judgements in making these assumptions and selecting the inputs to the impairment calculation, based on the number of days that an individual receivable is outstanding as well as the Authority's historical experience and forward-looking information at the end of each reporting period. Changes in these assumptions and estimates could materially affect the results of the assessment and it may be necessary to make an additional impairment charge to profit or loss. Further details of the accounts receivable are given in note 7 to the financial statements.

### 4. INCOME TAX

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

## 5. 物業、廠房、設備及租賃負債

## 5. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES

		使用權資產 Right-of use assets			持有資產 Owned assets					
		固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	合計 Total 港元 HK\$	
<b>2020年12月31日 31 December 2020</b>										
於2020年1月1日：		At 1 January 2020:								
成本	Cost	225,509	<b>225,509</b>	19,413,409	8,283,074	273,099	7,937,256	<b>35,906,838</b>	<b>36,132,347</b>	
累積折舊	Accumulated depreciation	(31,038)	<b>(31,038)</b>	(19,413,409)	(8,225,395)	(248,571)	(6,245,625)	<b>(34,133,000)</b>	<b>(34,164,038)</b>	
賬面淨值	Net carrying amount	194,471	<b>194,471</b>	-	57,679	24,528	1,691,631	<b>1,773,838</b>	<b>1,968,309</b>	
於2020年1月1日·扣除 累積折舊	At 1 January 2020, net of accumulated depreciation	194,471	<b>194,471</b>	-	57,679	24,528	1,691,631	<b>1,773,838</b>	<b>1,968,309</b>	
添置	Additions	-	-	-	-	-	52,880	<b>52,880</b>	<b>52,880</b>	
年內折舊撥備	Depreciation provided during the year	(51,554)	<b>(51,554)</b>	-	(23,676)	(5,535)	(368,470)	<b>(397,681)</b>	<b>(449,235)</b>	
出售	Disposals	-	-	-	-	-	(6,870)	<b>(6,870)</b>	<b>(6,870)</b>	
於2020年12月31日·扣除 累積折舊	At 31 December 2020, net of accumulated depreciation	142,917	<b>142,917</b>	-	34,003	18,993	1,369,171	<b>1,422,167</b>	<b>1,565,084</b>	
於2020年12月31日：		At 31 December 2020:								
成本	Cost	225,509	<b>225,509</b>	19,413,409	8,283,074	273,099	7,990,136	<b>35,959,718</b>	<b>36,185,227</b>	
累積折舊	Accumulated depreciation	(82,592)	<b>(82,592)</b>	(19,413,409)	(8,249,071)	(254,106)	(6,620,965)	<b>(34,537,551)</b>	<b>(34,620,143)</b>	
賬面淨值	Net carrying amount	142,917	<b>142,917</b>	-	34,003	18,993	1,369,171	<b>1,422,167</b>	<b>1,565,084</b>	



## 5. 物業、廠房、設備及租賃負債 (續)

## 5. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

		使用權資產 Right-of use assets		持有資產 Owned assets					
		固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	合計 Total 港元 HK\$
<b>2019年12月31日 31 December 2019</b>									
於2019年1月1日 (按原先所呈列) :	At 1 January 2019 (as originally presented):								
成本	Cost	-	-	19,413,409	8,283,074	273,099	7,779,598	<b>35,749,180</b>	<b>35,749,180</b>
累積折舊	Accumulated depreciation	-	-	(19,413,409)	(7,667,337)	(236,846)	(6,103,453)	<b>(33,421,045)</b>	<b>(33,421,045)</b>
賬面淨值	Net carrying amount	-	-	-	615,737	36,253	1,676,145	<b>2,328,135</b>	<b>2,328,135</b>
採納香港財務報告準則第16號的影響 (附註a)	Effect of adoption of HKFRS 16 (note a)	88,728	<b>88,728</b>	-	-	-	-	-	<b>88,728</b>
於2019年1月1日 (重述)	At 1 January 2019 (as restated)	88,728	<b>88,728</b>	-	615,737	36,253	1,676,145	<b>2,328,135</b>	<b>2,416,863</b>
於2019年1月1日，扣除累積折舊	At 1 January 2019, net of accumulated depreciation	88,728	<b>88,728</b>	-	615,737	36,253	1,676,145	<b>2,328,135</b>	<b>2,416,863</b>
添置	Additions	136,781	<b>136,781</b>	-	-	-	381,250	<b>381,250</b>	<b>518,031</b>
年內折舊撥備	Depreciation provided during the year	(31,038)	<b>(31,038)</b>	-	(558,058)	(11,725)	(358,942)	<b>(928,725)</b>	<b>(959,763)</b>
出售	Disposals	-	-	-	-	-	(6,822)	<b>(6,822)</b>	<b>(6,822)</b>
於2019年12月31日，扣除累積折舊	At 31 December 2019, net of accumulated depreciation	194,471	<b>194,471</b>	-	57,679	24,528	1,691,631	<b>1,773,838</b>	<b>1,968,309</b>
於2019年12月31日：	At 31 December 2019:								
成本	Cost	225,509	<b>225,509</b>	19,413,409	8,283,074	273,099	7,937,256	<b>35,906,838</b>	<b>36,132,347</b>
累積折舊	Accumulated depreciation	(31,038)	<b>(31,038)</b>	(19,413,409)	(8,225,395)	(248,571)	(6,245,625)	<b>(34,133,000)</b>	<b>(34,164,038)</b>
賬面淨值	Net carrying amount	194,471	<b>194,471</b>	-	57,679	24,528	1,691,631	<b>1,773,838</b>	<b>1,968,309</b>



## 5. 物業、廠房、設備及租賃負債 (續)

附註：

- (a) 訓練局的租賃是用於營運中使用的某些辦公室設備。這些租賃資產是以年期為協定，年期分別由2年至4年，當中沒有延期或終止的選擇及所有租賃款項是固定的。

### 租賃負債到期日概述

		2020 港元 HK\$	2019 港元 HK\$
一年以內	Within one year	55,344	55,344
一年之後但在五年內	After one year but within five years	98,896	154,240
租賃負債 (未折現)	Lease liabilities (undiscounted)	154,240	209,584
折現金額	Discount amount	(7,272)	(12,499)
租賃負債 (已折現)	Lease liabilities (discounted)	146,968	197,085
流動	Current	51,641	50,117
非流動	Non-current	95,327	146,968

於2020年12月31日應用在租賃負債的加權平均新增借貸利率確認為3% (2019年：3%)。

於2020年12月31日及2019年12月31日年度租賃負債之賬面變化

		港元 HK\$
於2019年1月1日	At 1 January 2019	88,728
添置	Additions	136,781
附著的利息	Accretion of interest	3,360
款項	Payments	(31,784)
於2020年1月1日	At 1 January 2020	197,085
附著的利息	Accretion of interest	5,227
款項	Payments	(55,344)
		146,968

截止2020年12月31日止年度確認於損益表金額

		2020 港元 HK\$	2019 港元 HK\$
使用權資產折舊費用	Depreciation expense of right-of-use assets	51,554	31,038
租賃負債的利息支出	Interest expense on lease liabilities	5,227	3,360
		56,781	34,398

在2020年，訓練局的租賃總現金流出為HK\$55,344 (2019年：HK\$31,784)。同時，沒有任何非現金添置的使用權資產和租賃負債 (2019年：HK\$136,781)。

## 5. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

Notes:

- (a) The Authority leases certain of its office equipment used in its operations. Leases for these assets are negotiated for terms ranging from two to four years with no extension or termination options and all the lease payments are fixed.

### Maturity profile of lease liabilities

	2020 港元 HK\$	2019 港元 HK\$
一年以內	55,344	55,344
一年之後但在五年內	98,896	154,240
租賃負債 (未折現)	154,240	209,584
折現金額	(7,272)	(12,499)
租賃負債 (已折現)	146,968	197,085
流動	51,641	50,117
非流動	95,327	146,968

The weighted average incremental borrowing rate applied to the lease liabilities recognised at 31 December 2020 was 3% (2019: 3%).

Movements of carrying amounts of lease liabilities as at 31 December 2020 and 2019

	港元 HK\$
於2019年1月1日	88,728
添置	136,781
附著的利息	3,360
款項	(31,784)
於2020年1月1日	197,085
附著的利息	5,227
款項	(55,344)
	146,968

Amounts recognised in the statement of profit or loss for the year ended 31 December 2020

	2020 港元 HK\$	2019 港元 HK\$
使用權資產折舊費用	51,554	31,038
租賃負債的利息支出	5,227	3,360
	56,781	34,398

The Authority had total cash outflows for leases of HK\$55,344 in 2020 (2019: HK\$31,784). The Authority did not have any non-cash additions of right-of-use assets and lease liabilities in 2020 (2019: HK\$136,781).

## 6. 按公平值列入其他全面收益的股權投資

## 6. EQUITY INVESTMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

		2020 港元 HK\$	2019 港元 HK\$
上市股權投資·按公平值計：	Listed equity investments, at fair value		
匯豐控股有限公司	HSBC Holdings plc	24,450,000	36,510,000
太古股份有限公司	Swire Pacific Limited	5,160,000	8,688,000
電能實業有限公司	Power Assets Holdings Limited	13,860,000	18,810,000
希慎興業有限公司	Hysan Development Company Limited	8,250,500	8,859,500
新鴻基地產發展有限公司	Sun Hung Kai Properties Limited	11,900,000	14,196,700
恆生銀行有限公司	Hang Seng Bank Limited	13,370,000	16,100,000
		<u>76,990,500</u>	<u>103,164,200</u>

由於訓練局認為這些投資具有策略性，上述股權投資不可撤銷地以公平值計入其他全面收益。

The above equity investments were irrevocably designated at fair value through other comprehensive income as the Authority considers these investments to be strategic in nature.

截至2020年12月31日止年度內，訓練局收到的股息金額分別為太古股份有限公司HK\$282,000；電能實業有限公司HK\$923,664；希慎興業有限公司HK\$416,765；新鴻基地產發展有限公司HK\$589,050及恆生銀行有限公司HK\$670,000。

During the year ended 31 December 2020, the Authority received dividends in the amounts of HK\$282,000, HK\$923,664, HK\$416,765, HK\$589,050, HK\$670,000 from Swire Pacific Limited, Power Assets Holdings Limited, Hysan Development Company Limited, Sun Hung Kai Properties Limited and Hang Seng Bank Limited, respectively.

## 7. 應收帳款

## 7. ACCOUNTS RECEIVABLE

		2020 港元 HK\$	2019 港元 HK\$
應收帳款	Accounts receivable	<u>575,815</u>	<u>332,937</u>

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

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





## 7. 應收帳款 (續)

訓練局採用簡化方法處理香港財務報告準則第9號所規定的預期信貸虧損。該準則允許使用所有應收帳款的整個存續期間預期虧損。為計量預期信貸虧損，應收帳已根據其信貸風險特性及逾期日子分組。預期信貸虧損包也含前瞻性資料。截止2020年12月31日及2019年12月31日，訓練局根據香港財務報告準則第9號對虧損定額之評估為不重要。

## 7. ACCOUNTS RECEIVABLE (continued)

The Authority applies the simplified approach to provide for expected credit losses prescribed by HKFRS 9, which permits the use of the lifetime expected loss model for all accounts receivable. To measure the expected credit losses, accounts receivable have been grouped based on shared credit risk characteristics and the days past due. The expected credit losses have also incorporated forward looking information. As at 31 December 2020 and 2019, the Authority assessed the loss allowance under the application of HKFRS 9 was immaterial.

## 8. 預付款項、按金及其他應收帳款

預付款項  
按金及其他應收帳款  
預付款項、按金及其他應收帳款  
  
減：非流動預付款項  
  
預付款項、按金及其他應收帳款

Prepayments  
Deposits and other receivables  
Prepayments, deposits and other receivables  
  
Less: non-current prepayments  
  
Prepayments, deposits and other receivables

2020 港元 HK\$	2019 港元 HK\$
641,844	365,926
2,211,019	719,038
2,852,863	1,084,964
(2,400)	(768)
2,850,463	1,084,196

## 8. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

### 按金及其他應收帳款減值

截止2020年12月31日及2019年12月31日，按金及其他應收帳款的賬面值約與其公平價值相若。有關對債務人的信貸狀況及其可恢復性已被評估，截止2020年12月31日及2019年12月31日的預期信貸虧損確認為極輕微。

### Impairment of deposits and other receivables

The carrying amount of deposits and other receivables approximated to their fair value as at 31 December 2020 and 2019. Their recoverability was assessed with reference to the credit status of the debtors, and the expected credit losses as at 31 December 2020 and 2019 were considered to be minimal.

## 9. 現金及銀行結餘

現金及銀行結餘

Cash and bank balances

2020 港元 HK\$	2019 港元 HK\$
14,689,509	15,728,745

銀行存款以每日銀行存款利率計算，賺取浮動利率利息收入。銀行結餘存於信用良好銀行而近期並無違約記錄。

## 9. CASH AND BANK BALANCES

Cash at banks earn interest at floating rates based on daily bank deposits rates. The bank balances are deposited with creditworthy banks with no recent history of default.

## 10. 應付帳款

應付帳款為不計息，且一般須於30日內清付。

## 10. ACCOUNTS PAYABLE

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

## 11. 其他應付帳款及應計費用

## 11. OTHER PAYABLES AND ACCRUALS

		附註 Notes	2020 港元 HK\$	2019 港元 HK\$
合約負債	Contract liabilities	(a)	8,953,222	6,960,405
其他應付帳款	Other payables	(b)	618,781	1,266,598
應計費用	Accruals		666,692	942,194
			<u>10,238,695</u>	<u>9,169,197</u>

附註：

(a) 截止2020年12月31日及2019年12月31日之合約負債詳述如下：

Notes:

(a) Details of contract liabilities as at 31 December 2020 and 2019 are as follows:

		2020 港元 HK\$	2019 港元 HK\$
從客戶收取之短期預付款	Short-term advances received from customers		
培訓課程	Training courses	1,264,036	976,459
工業項目	Industrial projects	7,689,186	5,983,946
總合約負債	Total contract liabilities	<u>8,953,222</u>	<u>6,960,405</u>

合約負債包括提供培訓課程和工業項目顧問服務之短期預付款。在2020年合約負債增加主要是由於年底為客戶提供的工業項目顧問服務所收取的短期預付款增加所致。

Contract liabilities include short-term advances received to provide training courses and consultancy services for industrial projects. The increase in contract liabilities in 2020 was mainly due to the increase in short-term advances received from customers in relation to the provision of consultancy services for industrial projects at the end of the year.

下表顯示本報告期內計入報告期初合約負債的已確認收益金額及以先前已完成的履行責任予以確認：

The following table shows the amounts of revenue recognised in the current reporting period that was included in contract liabilities at the beginning of the reporting period and recognised from performance obligations satisfied in previous periods:

		2020 港元 HK\$	2019 港元 HK\$
計入報告期初合約負債的已確認收益：	Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
培訓課程	Training courses	1,245,729	1,203,806
工業項目	Industrial projects	3,668,045	2,319,318
		<u>4,913,774</u>	<u>3,523,124</u>

(b) 其他應付帳款為不計息，平均期限為三個月。

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



## 12. 普通儲備

按照工業訓練（製衣業）條例第17條，訓練局所有並非即時需用的資金（i）可作定期存款，存於由香港特別行政區政府財政司司長（財政司司長）為此目的的一般或任何特定情況而提名的銀行或儲蓄銀行；或（ii）經財政司司長事先批准，可投資在訓練局認為適合的各項投資。

## 12. GENERAL RESERVE

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

## 13. 關連人士交易

於年度內，訓練局與有關連人士之重大交易如下：

訓練局主要管理人員之報酬：

The Authority had the following material transactions with related parties during the year:

Compensation of key management personnel of the Authority:

		2020 港元 HK\$	2019 港元 HK\$
短期僱員福利	Short term employee benefits	2,407,860	1,852,200

## 14. 附註於現金流量表

### (a) 主要非現金交易

在2019年12月31日結束時，訓練局就固定裝置、裝修及設備訂立了某些租賃安排，租賃成立時的總資本價值為HK\$136,781。

## 14. NOTES TO THE STATEMENT OF CASH FLOWS

### (a) Major non-cash transactions

During the year ended 31 December 2019, the Authority entered into certain lease arrangements in respect of items of fixture, fitting and equipment with a total capital value at the inception of the leases of HK\$ 136,781.



## 14. 附註於現金流量表 (續)

(b) 金融業務所產生的負債變化

		租賃負債 Lease liabilities 港元 HK\$
於2019年1月1日	At 1 January 2019	88,728
金融現金流的變化：	Changes from financing cash flows:	
租賃負債的資本要素	Capital element of lease liabilities	(28,424)
其他的變化：	Other changes:	
在年內添置租賃所產生的新租賃負債	New lease liabilities arising from additional leases during the year	136,781
租賃負債的財務費用	Finance charge on lease liabilities	3,360
利息支出	Interest expenses	(3,360)
於2019年12月31日及2020年1月1日	At 31 December 2019 and 1 January 2020	197,085
金融現金流的變化：	Changes from financing cash flows:	
租賃負債的資本要素	Capital element of lease liabilities	(50,117)
其他的變化：	Other changes:	
租賃負債的財務費用	Finance charge on lease liabilities	5,227
利息支出	Interest expenses	(5,227)
於2020年12月31日	At 31 December 2020	146,968

## 14. NOTES TO THE STATEMENT OF CASH FLOWS (continued)

(b) Changes in liabilities arising from financing activities

## 15. 按類別劃分的金融工具

各類別金融工具於報告期末之賬面值如下：

2020

金融資產

Financial assets

		按公平值列入 其他全面收益的 金融資產 Financial assets at fair value through other comprehensive income 港元 HK\$	按攤銷成本列 入的金融資產 Financial assets at amortised cost 港元 HK\$	合計 Total 港元 HK\$
按公平值列入其他全面收益的股權投資	Equity investments at fair value through other comprehensive income	76,990,500	-	76,990,500
應收帳款	Accounts receivable	-	575,815	575,815
金融資產包括預付款項、按金及其他應收帳款 (附註8)	Financial assets included in prepayments, deposits and other receivables (note 8)	-	2,211,019	2,211,019
現金及銀行結餘	Cash and bank balances	-	14,689,509	14,689,509
		76,990,500	17,476,343	94,466,843

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



## 15. 按類別劃分的金融工具（續）

## 15. FINANCIAL INSTRUMENTS BY CATEGORY (continued)

<u>金融負債</u>	<u>Financial liabilities</u>	按攤銷成本列入 的金融負債 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable	209,386
金融負債包括其他 應付帳款及應計費用	Financial liabilities included in other payables and accruals	989,768
租賃負債	Lease liabilities	146,968
		1,346,122

### 2019

<u>金融資產</u>	<u>Financial assets</u>	按公平值列入其 他全面收益的 金融資產 Financial assets at fair value through other comprehensive income 港元 HK\$	按攤銷成本列 入的金融資產 Financial assets at amortised cost 港元 HK\$	合計 Total 港元 HK\$
按公平值列入其他全 面收益的股權投資	Equity investments at fair value through other comprehensive income	103,164,200	-	103,164,200
應收帳款	Accounts receivable	-	332,937	332,937
金融資產包括預付款 項、按金及其他應 收帳款（附註8）	Financial assets included in prepayments, deposits and other receivables (note 8)	-	719,038	719,038
現金及銀行結餘	Cash and bank balances	-	15,728,745	15,728,745
		103,164,200	16,780,720	119,944,920

<u>金融負債</u>	<u>Financial liabilities</u>	按攤銷成本列 入的金融負債 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable	204,041
金融負債包括其他 應付帳款及應計費用	Financial liabilities included in other payables and accruals	2,063,602
租賃負債	Lease liabilities	197,085
		2,464,728

## 16. 金融資產及負債的公平價值等級架構

截止2020年12月31日及2019年12月31日，下表載列訓練局的金融工具公平價值計量等級：

### 2020年12月31日

金融資產按公平價值計量

按公平價值列入其他全面收益的股權投資	Equity investments at fair value through other comprehensive income
上市股權投資 (香港)	Listed equity investments (Hong Kong)

### 2019年12月31日

金融資產按公平價值計量

按公平價值列入其他全面收益的股權投資	Equity investments at fair value through other comprehensive income
上市股權投資 (香港)	Listed equity investments (Hong Kong)

年度內，第一層及第二層之間並無任何轉移，以及沒有轉入或轉出第三層。

在香港之上市股權投資的公平價值是按活躍市場報價釐訂。

訓練局評估應收帳款、金融資產包括預付款項、按金、其他應收帳款、現金及銀行結餘、應付帳款及財務負債包括其他應付帳款及應計費用的公平價值與其賬面值相若，主要是由於此等工具於短期內屆滿所致。

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

The following table provides the fair value measurement hierarchy of the Authority's financial instruments as at 31 December 2020 and 2019:

### 31 December 2020

Financial assets measured at fair value

公平價值計量分類為				合計 Total 港元 HK\$
Fair value measurements categorised into				
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$		
76,990,500	-	-		76,990,500

### 31 December 2019

Financial assets measured at fair value

公平價值計量分類為				合計 Total 港元 HK\$
Fair value measurements categorised into				
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$		
103,164,200	-	-		103,164,200

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

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

The Authority has assessed that the fair values of accounts receivable, financial assets included in prepayments, deposits and other receivables, cash and bank balances, accounts payable and financial liabilities included in other payables and accruals approximate to their carrying amounts largely due to the short-term maturities of these instruments.





## 17. 金融風險管理的目的及政策

訓練局的主要金融工具包括現金及銀行結餘及按公平值列入其他全面收益的股權投資。持有該等金融工具的主要目的是為訓練局的業務籌集資金。訓練局擁有多種於經營過程中直接產生的其他金融資產及負債，例如應收帳款、金融資產包括預付款項、按金、其他應收帳款及應付帳款及金融負債包括其他應付帳款及應計費用。

在整個年度內，按訓練局的政策，並無任何金融工具的交易。

訓練局的金融工具所涉及的主要風險為股票價格風險、信貸風險及流動資金風險。訓練局各委員審議並同意定出管理這些風險的政策，其概要如下。

### 股票價格風險

訓練局承受的市場價格變動風險，主要涉及訓練局按公平值列入其他全面收益的股權投資附隨的浮動市場價格。訓練局的股權投資是香港交易所上市的股份，並於報告期末按市場報價計算。訓練局委員通過維持具有不同風險的投資組合來管理這種風險。

下表載列香港交易所市場股份指數，最接近報告期末的最後交易收市指數，以及年內最高及最低指數分別是：

	2020年 12月31日 31 December 2020	高 / 低 2020 High/low 2020	2019年 12月31日 31 December 2019	高 / 低 2019 High/low 2019
香港 – 恆生指數 Hong Kong – Hang Seng Index	27,231	29,175/ 21,139	28,189	30,280/ 24,896

## 17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Authority's principal financial instruments comprise cash and bank balances and equity investments at fair value through other comprehensive income. The main purpose of these financial instruments is to raise finance for the Authority's operations. The Authority has various other financial assets and liabilities such as accounts receivable, financial assets included in prepayments, deposits and other receivables, accounts payable and financial liabilities included in other payables and accruals, which arise directly from its operations.

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

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

### Equity price risk

The Authority's exposure to the risk of changes in market prices relates primarily to the Authority's equity investments at fair value through other comprehensive income with floating market prices. The Authority's equity investments are listed on the Hong Kong stock exchange and are valued at quoted market prices at the end of the reporting period. The members of the Authority manage this exposure by maintaining a portfolio of investments with different risks.

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

## 17. 金融風險管理的目的及政策 (續)

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其賬面值為基準，股權投資於報告期末結算日之公平值每變動1%時，相關項目之敏感程度。這分析目的是影響股權投資是來自股權投資的重估儲備及未計算減值等因素，盈餘 / (虧損) 可能因而受影響。

2020	按公平值列入其他全面收益的香港上市股權投資
	按公平值列入其他全面收益的香港上市股權投資
2019	按公平值列入其他全面收益的香港上市股權投資
	按公平值列入其他全面收益的香港上市股權投資

### 信貸風險

訓練局所有銀行結餘均儲存於香港主要的金融機構內，而管理層亦相信該金融機構擁有高信貸質素。訓練局只與熟悉及信譽良好的第三者進行交易。按照訓練局的政策，所有擬按信貸條款進行交易的客戶均須預付按金，惟某些客戶與訓練局簽署了策略聯盟協議，共同開發正在進行的項目除外。此外，訓練局會持續監察應收帳款的結餘情況，而訓練局壞帳風險並不重大。

訓練局其他金融資產的信貸風險 (包括現金及銀行結餘、按金、其他應收款、按公平值列入其他全面收益的股權投資) 來自交易對手違約、最高風險等於該等金融工具帳面淨值為限。

由於訓練局只向熟悉及信譽良好的第三者提供服務，故無須抵押品。訓練局並沒有明顯集中的信貸風險。

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

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

	增加 / (減少) 賬面值 Increase/ (decrease) in carrying amount 百分比 %	增加 / (減少) 儲備總額 Increase/ (decrease) in total reserves 港元 HK\$
2020		
按公平值列入其他全面收益的香港上市股權投資	+1%	769,905
按公平值列入其他全面收益的香港上市股權投資	-1%	<u>(769,905)</u>
2019		
按公平值列入其他全面收益的香港上市股權投資	+1%	1,031,642
按公平值列入其他全面收益的香港上市股權投資	-1%	<u>(1,031,642)</u>

### Credit risk

All the Authority's bank balances are held in major financial institutions located in Hong Kong, which management believes are of high credit quality. The Authority trades only with recognised and creditworthy third parties. It is the Authority's policy that all customers who wish to trade on credit terms are required to pay deposit in advance except for certain customers who have signed strategic alliance agreements to jointly develop ongoing projects with the Authority. In addition, receivable balances are monitored on an ongoing basis and the Authority's exposure to bad debts is not significant.

The credit risk of the Authority's other financial assets, which comprise cash and bank balances, deposits, other receivables and equity investments at fair value through other comprehensive income, arises from default of the counterparty, with a maximum exposure equal to the carrying amounts of these instruments.

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



## 17. 金融風險管理的目的及政策 (續)

### 信貸風險 (續)

#### 最高風險及年末階段

下表根據訓練局的信貸政策，列示信貸質素及最高信貸風險，除非無須花費額外成本或努力便可獲得其他資料，否則下表主要以逾期資料，及於本年度12月31日之年末階段分類為基礎。呈列數字為財務資產的賬面總值。

2020年12月31日      31 December 2020

		12個月預期 信貸虧損 12-month ECLs		全期預期信貸虧損 Lifetime ECLs		合計 Total 港元 HK\$
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	
應收帳款*	Accounts receivable*	-	-	-	575,815	575,815
金融資產包括預付款項、按金及其他應收帳款 - 正常**	Financial assets included in prepayments, deposits and other receivables - Normal**	2,211,019	-	-	-	2,211,019
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	14,689,509	-	-	-	14,689,509
		16,900,528	-	-	575,815	17,476,343

2019年12月31日      31 December 2019

		12個月預期 信貸虧損 12-month ECLs		全期預期信貸虧損 Lifetime ECLs		合計 Total 港元 HK\$
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	
應收帳款*	Accounts receivable*	-	-	-	332,937	332,937
金融資產包括預付款項、按金及其他應收帳款 - 正常**	Financial assets included in prepayments, deposits and other receivables - Normal**	719,038	-	-	-	719,038
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	15,728,745	-	-	-	15,728,745
		16,447,783	-	-	332,937	16,780,720

\* 訓練局應用簡化方法評估應收帳款的減值，資料披露於財務報表附註7。

\*\* 倘包含在預付款項、按金、其他應收帳款的金融資產並無逾期且並無資訊顯示該等金融資產之信貸風險自初始確認後大幅增加，則該等金融資產之信貸質量被視為「正常」。

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

### Credit risk (continued)

#### Maximum exposure and year-end staging

The tables below show the credit quality and the maximum exposure to credit risk based on the Authority's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and year-end staging classification as at 31 December. The amounts presented are gross carrying amounts for financial assets.

		12-month ECLs		Lifetime ECLs		Total HK\$
		Stage 1 HK\$	Stage 2 HK\$	Stage 3 HK\$	Simplified approach HK\$	
Accounts receivable*		-	-	-	575,815	575,815
Financial assets included in prepayments, deposits and other receivables - Normal**		2,211,019	-	-	-	2,211,019
Cash and bank balances - Not yet past due		14,689,509	-	-	-	14,689,509
		16,900,528	-	-	575,815	17,476,343

		12-month ECLs		Lifetime ECLs		Total HK\$
		Stage 1 HK\$	Stage 2 HK\$	Stage 3 HK\$	Simplified approach HK\$	
Accounts receivable*		-	-	-	332,937	332,937
Financial assets included in prepayments, deposits and other receivables - Normal**		719,038	-	-	-	719,038
Cash and bank balances - Not yet past due		15,728,745	-	-	-	15,728,745
		16,447,783	-	-	332,937	16,780,720

\* For accounts receivable to which the Authority applies the simplified approach for impairment, information is disclosed in note 7 to the financial statements.

\*\* The credit quality of the financial assets included in prepayments, deposits and other receivables is considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition.

## 17. 金融風險管理的目的及政策 (續)

### 流動資金風險

訓練局的目標是通過投資和處置按公平值列入其他全面收益的股權投資，以維持資金延續性與靈活性之間的平衡。

於報告期末，訓練局的金融負債根據合約未貼現付款的到期情況如下：

		2020		
		於要求時或少於1年 On demand or less than one year 港元 HK\$	1年至5年 1 to 5 years 港元 HK\$	合計 Total 港元 HK\$
應付帳款	Accounts payable	209,386	-	209,386
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals	989,768	-	989,768
租賃負債	Lease liabilities	55,344	98,896	154,240
		<u>1,254,498</u>	<u>98,896</u>	<u>1,353,394</u>
		2019		
		於要求時或少於1年 On demand or less than one year 港元 HK\$	1年至5年 1 to 5 years 港元 HK\$	合計 Total 港元 HK\$
應付帳款	Accounts payable	204,041	-	204,041
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals	2,063,602	-	2,063,602
租賃負債	Lease liabilities	55,344	154,240	209,584
		<u>2,322,987</u>	<u>154,240</u>	<u>2,477,227</u>

### 資本管理

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

訓練局管理其資本架構，根據經濟環境之變更及有關資產之風險特質作出調整。要維持或調整資本架構，訓練局需依據工業訓練（製衣業）條例作調整及管理其資金及財產。訓練局並不受任何外來之資本要求影響。截至2020年12月31日及2019年12月31日止年度，管理資本的目標、政策或程序並無變更。

## 18. 財務報表的審批

本財務報表已於2021年4月26日獲訓練局委員批准並授權刊發。

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

### Liquidity risk

The Authority's objective is to maintain a balance between continuity of funding and flexibility through investment and disposal of equity investments at fair value through other comprehensive income.

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

		2020		
		於要求時或少於1年 On demand or less than one year 港元 HK\$	1年至5年 1 to 5 years 港元 HK\$	合計 Total 港元 HK\$
應付帳款	Accounts payable	209,386	-	209,386
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals	989,768	-	989,768
租賃負債	Lease liabilities	55,344	98,896	154,240
		<u>1,254,498</u>	<u>98,896</u>	<u>1,353,394</u>
		2019		
		於要求時或少於1年 On demand or less than one year 港元 HK\$	1年至5年 1 to 5 years 港元 HK\$	合計 Total 港元 HK\$
應付帳款	Accounts payable	204,041	-	204,041
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals	2,063,602	-	2,063,602
租賃負債	Lease liabilities	55,344	154,240	209,584
		<u>2,322,987</u>	<u>154,240</u>	<u>2,477,227</u>

### Capital management

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

The Authority manages its capital structure and makes adjustments to it, in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Authority may adjust and manage all the funds and property of the Authority in accordance with the Industrial Training (Clothing Industry) Ordinance. The Authority is not subject to any externally imposed capital requirements. No changes were made in the objectives, policies or processes during the years ended 31 December 2020 and 31 December 2019.

## 18. APPROVAL OF THE FINANCIAL STATEMENTS


The financial statements were approved and authorised for issue by the members of the Authority on 26 April 2021.






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