



製衣業訓練局
Clothing Industry Training Authority

2014 年報
Annual Report





使命宣言

MISSION STATEMENT

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

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

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

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

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活動紀要

Events in Brief

01/2014

聯校升學博覽會

Joint School Education Expo

1月10日，訓練局參加由香港聖公會聖馬提亞綜合服務中心舉辦之聯校升學博覽會，為約三百名來自元朗區兩所不同中學的中四及中五學生提供課程資訊。

On 10 January, CITA participated the Joint School Education Fair organised by Hong Kong Sheng Kung Hui St. Matthias' Integrated Services. Around 300 students who are studying S.5 or S.6, from 2 different secondary schools in Yuen Long Area attended the Fair.

02/2014

教育及職業博覽 2014

Education & Careers Expo 2014

2月13-16日，訓練局參加香港貿易發展局舉辦的「教育及職業博覽2014」，向公眾展示學員作品。攤位吸引了不少學生及家長前來查詢最新課程資訊。

CITA joined Education & Careers Expo 2014 organised by Hong Kong Trade Development Council at the Hong Kong Convention & Exhibition Centre in Wanchai from 13 to 16 February. The Expo aimed at providing comprehensive information on the careers and educations which was open to publics. Our booth attracted thousands of students and their parents for enquiries on the latest programmes.

05/2014

體驗工作坊

Experiencing Workshops



東華三院馬振玉紀念中學的60名師生於5月15日參加針織體驗工作坊及配飾製作工作坊，並由職員介紹下參觀九龍灣訓練中心及了解時裝學院課程資訊。

60 students and teachers from TWGHs Ma Chun Yuk Memorial School came to CITA to attend knitting workshops and accessories making workshop on 15 May. Before the workshop, a talk on Fashion Academy full-time programmes and a tour of our training centre was arranged to the students.

05/2014 畢業時裝展覽2014 Graduate Fashion Exhibition 2014



5月9-10日，訓練局時裝學院聯同香港公開大學李嘉誠專業進修學院於荔枝角D2 Place Fashion Farm Foundation舉辦畢業時裝展覽2014。是次為期兩日的展覽展示時裝設計、造型及推廣課程同學們三年來的學習成果。時裝設計課程的畢業生於5月9日展覽開幕禮上亦準備了一場迷你時裝表演讓來賓欣賞。



CITA Fashion Academy in collaboration with OUHK LiPACE hosted a Graduate Fashion Exhibition 2014 at the D2 Place, Fashion Farm Foundation in Lai Chi Kok from 9 to 10 May. The 2-day exhibition showcased the talent of Year 3 Bachelor of Arts with Honours in Fashion Design, Styling and Promotion students. A mini fashion show by students of Year 3 Bachelor of Arts with Honours in Fashion was held during the opening ceremony of the exhibition on 9 May 2014.

05/2014 多元出路資訊Show 2014 Information Expo on Multiple Pathways 2014



訓練局於5月17及18日參與由教育局主辦，自資高等教育聯盟、香港輔導教師協會及香港教育城協辦，在九龍灣國際展貿中心舉行的多元出路資訊 Show 2014。是次展覽為應屆中學文憑試考生及公眾提供一站式多元出路資訊。不少學生及家長前來本局攤位查詢課程資料。

CITA joined Information Expo on Multiple Pathways 2014 organised by the Education Bureau, supported by Federation for Self-financing Tertiary Education, the Hong Kong Association of Careers Masters and Guidance Masters and Hong Kong Education City from 17 to 18 May at the Kowloon Bay International Trade & Exhibition Centre. The Expo aimed at providing comprehensive information about different pathways for DSE graduates which was open to publics. A lot of students and their parents stopped by our booth for enquiries.

05/2014

課程諮詢日暨時裝設計比賽2014頒獎禮

Information Day cum Design Competition Prizing Ceremony 2014



訓練局課程諮詢日暨時裝設計比賽2014頒獎禮在5月24日於九龍灣訓練中心舉行。本年度時裝設計比賽共有超過40所中學參加，兩項比賽共收到350多件參賽作品。頒獎禮上，約50名家長、老師及同學出席，並參觀了訓練中心的設備。會場外同時展出比賽得獎同學的作品，以及訓練局學員的作品。



CITA Information Day cum Design Competition Prizing Ceremony 2014 was held on 24 May at Kowloon Bay Training Centre. This year, over 40 secondary schools participated in the competition and more than 350 pieces of work had been received for the 2 groups of competition. During the prizing ceremony, about 50 teachers, parents and students attended the event and visited the facilities. There was also a showcase of the winners' creates as well as our students' work.

06/2014

全港青年技能比賽2014 - 時裝工藝(設計及裁製)

WorldSkills Hong Kong Competition – Fashion Technology

訓練局一如以往協辦兩年一度的「全港青年技能比賽2014」，在6月13及14日於九龍灣訓練中心舉行時裝工藝(設計及裁製)項目比賽。初選於3月底進行，並選出15名參加者進入決賽。參加者需於為期兩天的決賽中設計及製作以「公主日記」為主題的晚裝。

訓練局高級文憑課程學員司徒珮笙及兼讀課程學員劉子晴為三名優勝者中的其中兩位。兩位學員更代表香港出戰10月31日及11月1日於啟德郵輪碼頭舉行的2014穗港澳蓉青年技能競賽—時裝科技項目。



Same as previous years, CITA was the co-organiser of the skill category of Fashion Technology of the bi-annual WorldSkills Hong Kong Competition 2014. A screening test was held in late March and 15 finalists were selected. During the 2-day competition in June, the finalists had to design and create an evening gown with the theme "Princess Diary".

Our Higher Diploma student Pearl Sze-To Pui Sang and our part-time student Christie Lau Tze Chen were 2 of the winners. They also represented Hong Kong to compete in the Guangzhou Hong Kong Macao Chengdu Skills Competition 2014 on 31 October and 1 November at the Hong Kong Kai Tak Cruise Terminal for the Fashion Technology trade.



11/2014

扎染體驗工作坊及升級再造工作坊

Dyeing workshop and up-cycle accessories making workshop



十二位來自台山商會中學的師生於11月14及21日前來訓練局參加扎染體驗工作坊及升級再造工作坊。藉著工作坊，讓學生可以親自體驗不同的時裝生產工序，製作出屬於自己的時尚小玩兒。

On 14 & 21 November, 12 students and teachers from Toi Shan Association College came to CITA to attend dyeing workshop and up-cycle accessories making workshop. Through the workshops, students could experience different procedure of fashion garment production and make their own gadgets.

12/2014

生涯規劃教育講座

School talk for life planning education

為響應政府於2014年施政報告中提及加強推動生涯規劃教育，學友社於12月4日，安排共20名中三學生參觀訓練局九龍灣訓練中心，職員亦為學生進行講座，講解香港時裝業現況、升學出路及就業前景。

Hok Yau Club had arranged 20 secondary 3 students to visit CITA Kowloon Bay training centre on 4 December, and attended a talk about the development and career prospects of the fashion industry, in response to the life planning education promoted by the government in 2014 policy address.

主席序言

Chairman's Foreword



楊振勳先生 (主席)
Mr. YEUNG Chun-fan (Chairman)
香港製衣業總商會代表
representing The Federation of
Hong Kong Garment Manufacturers

近年，香港時裝業正經歷各種重大的挑戰，面對全球市場及生產環境的轉變，業界對勞動人口的質素及人力發展的需求亦有所不同。製衣業訓練局（訓練局）作為服務服裝業的法定機構，一直以協助業界提升國際級的競爭水平為己任。

專業職業培訓是推動服裝業界進步的原動力，它在培育優秀人才及提高生產各方面扮演著舉足輕重的角色。訓練局一直致力栽培優秀人才，並透過提供多元進修途徑及優質培訓課程，讓學員學到理論與實用並重的專業知識，將來投入職場，盡展所能。

推動人力資源發展

教育局近年積極推行資歷架構，藉此提供一個終身學習的重要平台，提升本港整體勞動人口的素質和競爭力，以迎接社會邁向知識型經濟所遇到的挑戰。目前，有十九個行業已成立「行業培訓諮詢委員會」（諮委會），讓業內的僱主、僱員、專業團體、及其他有關人士就行業的人力發展及提升交換意見。諮委會並與教育局攜手合作，共同推動資歷架構。

Hong Kong fashion industry has been facing great challenges in recent years. The demands for the quality of the working population and manpower development have changed due to the transformation of the global market and production environment. As a statutory body serving the apparel industry, Clothing Industry Training Authority is always committed to helping the industry to enhance its competitiveness to meet international standard.

Professional vocational training is a source of empowerment which drives the advancement of the fashion industry. It plays a pivotal role in developing talents and enhancing productivity. The Authority strives to cultivate distinctive elites by offering multiple study pathways and quality training programmes which facilitate students to acquire professional knowledge through classroom and practical training, and allow students to unleash their full potential in the workplace.

Promotion of Human Resource Development

Education Bureau (EDB) has actively implemented the Qualifications Framework (QF) in recent years. The QF provides an essential platform in support of lifelong learning with a view to increasing the quality and competitiveness of the local working population to cope with the challenges due to the transition to a knowledge-based economy. At present, Industry Training Advisory Committees (ITACs) have been set up in 19 industries. The establishment of ITACs enables employers, employees, professional bodies and other stakeholders to exchange their opinions on manpower development and upgrading. ITACs also cooperate with EDB for promoting QF.

現時，紡織及服裝業尚未成立相關諮委會。有見及此，訓練局作為服裝業界的主要培訓機構，正積極響應《施政報告》中，提出加強本港的職業教育和就業支援，全力支持紡織及服裝業成立諮委會，制訂行業的《能力標準說明》。同時，訓練局並聯繫立法會議員及業內各商會團體，推動有關事宜。

通過訂定適用於紡織及服裝業的培訓標準和資歷等級制度，從業員可以按照自己的資歷起點，更清晰地確立進修的目標和方向，獲取有質素保證的資歷，對將來的升遷更有幫助。而訓練局所提供的課程，在資歷架構的認可下，更具認受性和公信力，令學術和職業更能互通。

啟發思維

現今世界互聯，人與人的關係愈趨密切，地域間的競爭亦異常激烈，通用技能和國際視野對發展個人事業以至支援業界發展更見重要。因此，訓練局鼓勵學員積極參與國際比賽，包括在啟德郵輪碼頭舉行的第八屆「穗港澳蓉青年技能競賽一時裝科技項目」，從中感受其他地區的活力與文化。這些難得的體驗均有助學員啟發思維，提升競爭力。

今年，訓練局繼續拓展不同服務領域的深廣度，積極豐富課程內容，裝備學員具備所需的知識和技能，助他們踏上成功之路。

衷心致謝

回顧過去12個月，訓練局成果豐碩，在多方面也取得長足發展，進一步實踐我們的目標。這一切均有賴委員會成員的共同努力、職員、師生和校友的熱忱勤勉，以及政府、業界伙伴和社會各界的鼎力支持。

ITAC has yet to be established in textiles and fashion industries. Hence, the Authority which acts as a main training body for apparel industry advocates the establishment of ITAC to develop the Specification of Competency Standard (SCS) in response to Policy Address which highlights the strengthening of local vocational education and employment support. The Authority has worked closely with the Legislative Councillors and associations of the industry to foster the establishment.

Through the formulation of training standards and the QF for the textiles and fashion industries, the practitioner could be able to define clearer goals and map out directions for continuous learning based on one's qualification for acquiring quality-assured qualifications which benefit future promotion. In addition, the programmes offered by the Authority may gain wider acceptance and credibility under the QF. It is very conducive to the articulation between academic qualifications and job experience.

Inspiring thought

Nowadays, people are getting closer with each other thanks to the globalization, and so does a keen competition among regions. Universal skills and international perspectives are vital for career development and support on industrial growth. In this connection, the Authority encourages students to participate in international competitions. The participation in the eighth Guangzhou / Hong Kong / Macao / Chengdu Skills Competition held at the Hong Kong Kai Tak Cruise Terminal was an eye-opener for the students to realise the dynamics and cultures of other regions. It was really a valuable experience for students to widen their horizons and boost competitiveness.

This year, the Authority will continue to explore various kinds of service areas both vertically and horizontally. Students will be well-equipped with the necessary knowledge and skills via the diversified course curriculums which help paving the way to success.

Heartfelt gratitude

In the past 12 months, the Authority gained fruitful results in various aspects for the furtherance of our goals. The endeavours of the authority members, dedication of the staff members, teachers, students, alumni and the tremendous support of the government, partners and the community contribute to the unprecedented prosperity.

總幹事工作回顧

Executive Director's Review



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

隨著周遭環境的急劇轉變，並本著為業界提供優質培訓課程的決心，製衣業訓練局（訓練局）為此在主要的項目範圍中亦作出相應的改變。

工業支援項目

對於我們重點發展的三大範疇，即可持續發展、企業及營運管理、及產品開發，當中以可持續發展範疇的進展最為理想。已取得註冊商標之「內衣產品的作業基礎碳足跡模型」得到香港內衣業聯會接納，主要協助其會員在整體能源消耗表現可達致持續改善。至於下一步發展，訓練局會推廣此模型到業界其他應用領域上。此外，得到業界鼎力的資助，創新科技署已正式批核「建構紡織生產過程中的基礎水足跡模型」項目，並立即開展水足跡模型研發。此項目完成後，業界可利用這兩項有效的工具來計算紡織及服裝生產過程中碳及水的足跡。

在企業及營運管理方面，我們亦得到創新科技署的支持，推行第二階段的「Simfactory模型」，冀能更真實地模擬工作車間的生產環境。結合從顧問項目中所獲得的質素提升及管理升級的知識，我們將進一步研發一個全面的評估機制，先分析現時衣成製造商的狀況，再配合改善措施，以提升其效率及競爭力。

為保持香港作為全球時裝產品採購中心的地位，訓練局為整個供應鏈內的業界從業員投放資源，提供最新及相關的培訓課程。在產品開發方面，除了建立知識及研展工作模型，我們亦致力創立一個中心，用以展示新產品設計及樣辦製作的斬新技術。

With the rapidly changing environment and an effort to provide the best training programs for the industry, the Clothing Industry Training Authority has been making corresponding changes in our major areas of activities.

Industry Support Activities

With regard to our three focused areas of development, namely Sustainability, Enterprise & Operation Management, and Product Development, progress in the area of sustainable development has been most encouraging. The trade-marked ACFM model for calculating carbon-footprint of apparel manufacturing processes has now been accepted by the Hong Kong Intimate Apparel Industries' Association aiming to assist its members to continuously improve the overall performance of their energy consumption. Our next stage of development is to promote the model for adoption by other sectors of the industry. In addition, the Water Footprint (AWFM) project has been formally approved by the Innovation and Technology Commission (ITC) of the government after receiving substantial sponsorship from industry and is now undergoing the research and development stage. With the completion of this project, the industry will have two powerful tools to calculate both the carbon footprint and the water footprint for textile and apparel manufacturing processes.

In the area of Enterprise & Operation Management, we have also received support from ITC in developing the second stage of the Simfactory model which would simulate more closely with the real shop-floor production environment. Together with our knowledge gained in consultancy projects of quality enhancement and management upgrade, we will further develop a comprehensive assessment model to first analyze the current state of condition of clothing manufacturers, followed by improvement measures that could enhance their efficiencies and competitiveness.

In maintaining Hong Kong's position as the leader of global sourcing centre of fashion products, our Authority has committed resources to provide the most up-to-date and relevant training programs for industrial practitioners along the total supply chain. In the area of Product Development, in addition to building knowledge and developing working models, we aim to establish a Centre which showcases the latest available technologies for designing and prototyping of new products for the industry.

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「希格指數」培訓，此指數用以量度區內時裝界的可持續活動狀況。再加上其他本地夥伴機構如「時裝企業持續發展聯盟」及「全球成衣鞋類及紡織品倡議」，我深信本地時裝界會因採用可持續發展措施而可進一步強化其競爭力及更成功。

培訓活動

因應未來數年青少年人口持續下降的情況，我們會集中開辦特定範疇的全日制項目，以吸引有志投身時裝界的年輕人。訓練局與合作夥伴香港公開大學攜手重點發展新課程，尤以產品開發為重點範疇。

過去一年，我們的培訓重點已逐步轉移到兼讀課程及企業培訓。在兼讀課程方面，新範疇包括有剪裁、時裝設計開發電腦化及3D時裝產品開發技術。我們亦利用研究成果為企業提供最新及合適的培訓課程，例如可持續發展、質素提升、改善生產力及持續優化模型。

服裝業作為香港其中一個傳統並仍默默耕耘的行業，我們很需要全面了解環境的變化及相關的人力資源需求。訓練局聯同業界的持份者及資歷架構秘書處，共同為業界推動成立資歷架構，冀能為業界人員定立進修的目標和方向，以取得有質素保證的資歷。長遠而言，資歷架構可提升本地整體勞動力的質素及競爭力。預計此項目將於來年開展工作。

展望

訓練局在過去的日子中不斷蛻變，以配合業界的發展。這些轉變仍然持續，我們將繼續加強本地行業作為全球採購中心的領導地位。

我深信在各持份者的悉心努力及支持下，我們將繼續推出受到業界歡迎的新服務，爭取進一步發展。

We are also pleased that the US-based Sustainable Apparel Coalition (SAC) has 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. Together with our partnership with local organisations such as Sustainable Fashion Business Consortium and Global Apparel, Footwear and Textile Initiative, we are confident that the importance of adopting sustainable measures to enhance the competitiveness of the local fashion industry would be further strengthened and more successful.

Training Activities

With the declining population of youngsters in the next few years, it is apparent that we have to focus our full-time activities to develop new niche areas to attract those who are interested to join the fashion industry. We are, together with our partner, Open University of Hong Kong, looking into providing new programs that would align with our focused areas, in particular Product Development.

In the past year, we have made a gradual and steady shift of our training focus towards part-time and corporate activities. For part-time programs, there are now new areas such as Tailoring, Computerised Fashion Design Development and 3D Technology for Fashion Product Development. We have been able to utilise our research findings and results to provide the most current and appropriate training programs to our corporate members in areas such as Sustainable Development, Quality Enhancement, Productivity Improvement and Continuous Improvement Modelling.

As one of the oldest and yet still striving industries in Hong Kong, it is vital that we have a complete understanding of the changing environment and the corresponding human resources requirement. We are committed with all stakeholders from the various sectors of the industry to work together with the Qualification Framework Secretariat in development the framework for this industry which aims to set clear goals and directions for continuous learning to obtain quality-assured qualifications. In the long run, it will help enhance the overall quality and competitiveness of the local workforce. It is anticipated that the project could start sometime next year.

Way Forward

The Authority has evolved considerably in the past few years in alignment with the development of the industry. The transformation is still on the way and we will continue to enhance the leading position of local industry as the global sourcing hub.

It is confident that with the commendable effort and support from our stakeholders, we will strive to prosper on the many initiatives that will be welcomed by the industry.

訓練局委員

Members of the Authority



楊振勳先生（主席）
Mr. YEUNG Chun-fan
(Chairman)



陳振東博士
Dr. CHAN Chun-tung,
John



陳永安先生
Mr. CHAN Wing-on,
Roger



陳永燊先生
Mr. CHAN Wing-sun,
Samuel



鄭文德先生
Mr. CHENG Man-tak,
Richard



蔡少森先生
Mr. CHOI Shiu-sum,
Philip



馮卓偉先生
Mr. FUNG Cheuk-wai,
Daniel



馮煒堯先生
Mr. FUNG Wai-yiu,
Willie



何智盈女士
Ms. HO Chi-ying,
Sabina



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



樂其龍先生
Mr. LOK Kee-loong,
Richard



吳鏡波博士
Dr. NG Keng-po,
Roger



吳為棉先生
Mr. NGO Wai-min,
Ricky



蕭翠芳女士
Ms. SIU Chui-fong



曾偉傑先生
Mr. TSANG Wai Kit,
Gary



楊敏賢女士
Ms. YANG Ming-yen,
Teresa



楊棋彬先生
Mr. Kevin YEUNG

楊振勳先生（主席）

Mr. YEUNG Chun-fan (Chairman)

香港製衣業總商會代表

representing The Federation of Hong Kong Garment Manufacturers

陳振東博士

Dr. CHAN Chun-tung, John

香港工業總會代表

representing the Federation of Hong Kong Industries

陳永安先生

Mr. CHAN Wing-on, Roger

香港出口商會代表

representing The Hong Kong Exporters' Association

陳永樂先生

Mr. CHAN Wing-sun, Samuel

香港製衣廠同業公會代表

representing the Hong Kong Garment Manufacturers Association Ltd.

鄭文德先生

Mr. CHENG Man-tak, Richard

香港製衣業總商會代表

representing The Federation of Hong Kong Garment Manufacturers

蔡少森先生

Mr. CHOI Shiu-sum, Philip

香港中華廠商聯合會代表

representing The Chinese Manufacturers' Association of Hong Kong

馮卓偉先生

Mr. FUNG Cheuk-wai, Daniel

由職業訓練局執行幹事提名

nominated by the Executive Director of the Vocational Training Council

馮煒堯先生

Mr. FUNG Wai-yiu, Willie

香港製衣廠同業公會代表

representing the Hong Kong Garment Manufacturers Association Ltd.

何智盈女士

Ms. HO Chi-ying, Sabina

工業貿易署署長代表

representing the Director-General of Trade and Industry

林大輝博士

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

香港羊毛化纖針織業廠商會代表

representing the Hong Kong Woollen and Synthetic Knitting Manufacturers' Association Ltd.

樂其龍先生

Mr. LOK Kee-loong, Richard

職業訓練局紡織及製衣業訓練委員會代表

representing the Textile and Clothing Training Board of the Vocational Training Council

吳鏡波博士

Dr. NG Keng-po, Roger

職業訓練局紡織及製衣業訓練委員會代表

representing the Textile and Clothing Training Board of the Vocational Training Council

吳為棉先生

Dr. NG Keng-po, Roger

香港毛織出口廠商會有限公司代表

representing the Textile and Clothing Training Board of the Vocational Training Council

蕭翠芳女士

Ms. SIU Chui-fong

職工會代表

representing Trade Union

曾偉傑先生

Mr. TSANG Wai Kit, Gary

勞工及福利局常任秘書長代表

representing the Permanent Secretary for Labour and Welfare

楊敏賢女士

Ms. YANG Ming-yen, Teresa

香港總商會代表

representing The Hong Kong General Chamber of Commerce

楊棋彬先生

Mr. Kevin YEUNG

業外人士

Lay Member

2013年年報第11頁內，鍾國斌議員、譚展明先生及楊尚正先生三位委員之卸任生效日期，錯誤刊為2011年9月5日，實為2013年9月5日。特此更正及致歉。 On page 11 of Annual Report 2013, the date of retirement for members Hon. CHUNG Kwok-pan, Felix, F, Mr. TAM Chin-ming and Mr. YOUNG Sheung-ching, Clement should be w.e.f. 5 September 2013, instead of 5 September 2011 as stated. We apologise for the mistake made.

訓練局組織

Structure of the Authority

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

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

訓練局須由十七名委員組成，其中為：

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

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

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

The Authority shall consist of 17 members of whom:

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

委員會

Committees

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

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

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

財務委員會

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

委員會職權：

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

建築事務發展委員會

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

委員會職權：

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

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

Terms of Reference:

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

Committee on Building Development

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

Terms of Reference:

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

課程及設備委員會

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

委員會職權：

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

公共關係委員會

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

委員會職權：

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

職員編制委員會

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

委員會職權：

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

Committee on Courses and Equipment

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

Terms of Reference:

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

Committee on Public Relations

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

Terms of Reference:

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

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

Terms of Reference:

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

職員 Staff

年終時，訓練局全職職員人數為四十三人。部份全日制及兼讀制課程的講授，由一百一十九名兼職講師負責，他們大多是來自業界的專才。

訓練局向來鼓勵職員進修，他們參與技能工作坊、管理研討會、短期培訓班、以至學術課程，都可以得到不同程度的資助。修讀學位課程者可獲部份資助，而參與其他技術和專業培訓者，可獲全數資助。年內，有二十七名職員參與約三十六項不同形式的培訓項目。

年終時的職員狀況可見於下表：
Staff position at the year end is set out below:

At the year-end, there was 43 full-time staff working in the Authority. At the same time, part of the full-time and part-time training programmes were largely supported by 119 lecturers employed on a part-time basis. Most of them were experts from the industry.

The Authority is supportive of staff development in a variety of activities ranging from skills workshops, management seminars, to short courses and academic programmes. Staff who pursued academic degrees received partial sponsorship while those took part in training and professional events received full sponsorship. During the year, a total of 27 staff members benefited from the Authority's support for their participation in around 36 programmes and activities.

職位名稱	職位人數 NUMBER OF STAFF	STAFF GRADE
總幹事	1	Executive Director
總監	3	Director
講師	3	Lecturer
教導員	2	Instructor
項目主任	10	Project Officer
項目助理	5	Project Assistant
行政主任	4	Administrative Officer
市場推廣/課程統籌	5	Marketing/Programme Coordinator
文員	3	Clerk
技術員	2	Technician
辦公室助理	2	Office Support Assistant
清潔員	3	Cleaner
總計	43	Total

組織架構

Organisation Structure



教學行政
Academic Administration

人力資源及行政
Human Resources &
Administration

會計
Accounts

資訊科技發展
I.T. Development

建築事務及維修
Building Services &
Maintenance

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

工商業扶助
Industry Support

專業及持續教育
Professional & Continuing Education

訓練活動
Training Activities

學員 Trainees

於2014年，訓練局開辦一系列課程供副學位、文憑、高級程度會考及中學文憑試畢業生入讀。課程的學費摘要如下：

時裝學高級文憑	HK\$90,000
時裝設計、造型及推廣(榮譽)	
文學士學位	HK\$207,900

A series of full-time programme was offered in 2014. Its targets are sub-degree, diploma, advanced level examination and Hong Kong Diploma of Secondary Education graduates. The tuition fee of each programme is summarised as follows:

Higher Diploma in Fashion Studies	HK\$90,000
Bachelor of Arts with Honours in Fashion Design, Styling and Promotion	
	HK\$207,900

於2014年，訓練局共培訓了8,831名畢業生 / 學員，以下是完成課程的人數分佈：

In 2014, 8,831 graduates / trainees completed the programmes at the Authority. The number of graduates / trainees of each programme is summarised as follows:

課程類別	畢業 / 培訓人數 NUMBER OF GRADURATES / TRAINEES	COURSE TYPE
全日制訓練課程		Full-time Training Programmes
設計及製作課程	20	Design and Manufacture Courses
受委託開辦的課程	64	Special Commissioned Courses
小計	84	Sub-total
兼讀制訓練課程		Part-time Training Programmes
短期課程	150	Short Courses
一年制文憑課程	17	One-year Diploma Programme
單元制證書/文憑課程	760	Modular Certificate/Diploma Courses
服裝製品及紡織業新技能提升計劃	72	Skills Upgrading Scheme Plus for Wearing Apparel and Textile Sector
小計	999	Sub-total
企業培訓	1,096	Corporate Training Programmes
研討會/工作坊	6,652	Seminars/Workshops
總計	8,831	Total

訓練項目

Training Programmes

全日制訓練課程

Full-time Training Programmes

訓練局於2014年和香港公開大學李嘉誠專業進修學院開辦數個涵蓋時裝設計及時裝造型的全日制課程。

Several full-time programmes in the areas of fashion design and fashion styling were offered together with the Li Ka Shing Institute of Professional and Continuing Education, The Open University of Hong Kong (OUHK LiPACE) in 2014.

時裝學高級文憑

訓練局聯同香港公開大學李嘉誠專業進修學院開辦此高級文憑課程。修讀此課程，學員可學到時裝設計、紙樣製作、紡織、數碼影像、時裝營銷、成衣製作及相關學科。畢業生可繼續升學或從事時裝設計或相關行業。

Higher Diploma in Fashion Studies

In collaboration with the OUHK LiPACE, this higher diploma programme has been designed to equip students with knowledge and skills in fashion design, pattern making, textiles, digital imaging, fashion marketing, garment construction and contextual studies. Graduates may pursue further study or a career in fashion design or related fields.

時裝設計、造型及推廣（榮譽） 文學士學位

此課程由英國國立密德薩斯大學、香港公開大學李嘉誠專業進修學院及訓練局在港開辦。修讀此課程，畢業生可從事設計業，例如出任時裝設計師或設計團隊成員。學員在三年級時需策劃及組織一個小型設計展。從中有機會向設計師、業界人士及參觀者展示其作品及分享其意念和經驗。

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

This programme is jointly organised by the Middlesex University, UK, OUHK LiPACE and the Authority in Hong Kong. By studying this programme, the graduates may pursue a career in fashion design, e.g. fashion designers or members of a design team at the back stage. In year 3, students are required to plan and organise a mini design show. By participating in this event, students have the chance to show their works to the designers, industry practitioners and visitors of the show, and share design idea and experience with them.

受委託開辦的課程

在訓練局協助下，香港公開大學李嘉誠專業進修學院開辦了時裝及形象設計、室內設計和漫畫及插圖藝術的毅進文憑課程。學員主要在訓練局上相關科目的理論課及實習課。

Special Commissioned Programmes

The OUHK LiPACE has offered Yi Jin Diploma programmes in Fashion and Image Styling, Interior Design as well as Comic and Illustration Arts with the support of the Authority. Through this arrangement, the students mainly attended the lectures and practical sessions in relevant subjects delivered by the Authority.

兼讀制課程

Part-time Training Programmes

於2014年，訓練局開辦了一系列涵蓋時裝設計、紙樣設計及製作、服飾採購、服裝及紡織工藝、三維立體量裁、鞋履設計及生產、裁剪和針織學的部份時間制課程。課程主要對象為在職及有興趣人士。課程主要目的是提升學員的學歷、增進其知識及市場需要的技術、提升學員的技能和就業機會。

The Authority offered a series of part-time programmes in the disciplines of fashion design, pattern design and making, fashion merchandising, apparel and textile technology, 3D modeling, footwear design and manufacturing, tailoring and knitwear studies in 2014. The targets of these programmes are mainly in-service personnel and interested persons. The part-time programmes aims to upgrade the qualifications of students, equip the students with knowledge and skills required by the market, enhance the competence of the students and enhance their employment ability.

高等文憑

訓練局聯同香港紡織及服裝學會（學會）開辦兩個高等文憑課程－針織品及營銷學高等文憑課程和服裝及營銷學高等文憑課程。此系列課程主要提升在職人士相關專業的知識。

成功完成課程及學會考試，學員可獲頒發高等文憑。畢業生有機會繼續升學，以提升其學歷，並申請學會的副會員會籍。

Advanced Diploma

In collaboration with the Hong Kong Institution of Textile and Apparel (HKITA), the Authority offered two advanced diploma: Advanced Diploma in Knitwear Studies and Merchandising, and Advanced Diploma in Apparel Studies and Merchandising. These programmes aim to enhance the professional knowledge of in-service personnel in relevant disciplines.

After completion of the programme and the HKITA examinations, students would be awarded with advanced diploma. Graduates may pursue further study to upgrade their academic qualification and apply for the licentiate membership of HKITA.

服裝及紡織文憑課程

此課程是為紡織及製衣和相關行業的從業員、有意轉職和有興趣人士而設。課程讓學員可學到行業所需知識及技能，並提升他們在不斷轉變環境中的表現、競爭力和就業機會。

課程由單元組成。並分為五個主修範疇，包括時裝設計、紙樣設計、成衣技術、時裝營銷和紡織技術。成功完成六個指定單元便可申請證書。學員成功完成十八個單元或取得三張證書便可申請文憑。

Diploma Scheme in Fashion and Textile Studies

This programme has been designed for the practitioners of the textiles and clothing industries, and related industries, non-practitioners who are planning for a career change and interested persons. The programme aims to equip students with industry-specific knowledge and skills, which in turn to enhance their performance, competitiveness and employability in a rapid changing market.

This diploma programme is module based. There are five concentrations, including Fashion Design, Pattern Design, Apparel Technology, Fashion Merchandising and Textile Technology. By completing six specific modules, student can apply for a certificate. To obtain a diploma award, student is required to complete 18 modules successfully. Alternatively, student may apply for the diploma award after obtaining three certificate awards.

一年制三維服裝設計及創樣製作文憑課程

一年制三維服裝設計及創樣製作文憑課程是一個持續進修基金可發還款項課程。對象主要為製辦員、紙樣製作員、採購員、時裝設計師及有興趣人士。課程旨在加強學員的專業知識及其時裝設計、紙樣製作、立體量裁及成衣製作的專門技能。為回應業界的意見及需求，訓練局在現有課程內容加入更多設計元素。

One Year Diploma in 3D Apparel Design and Pattern Making

One Year Diploma in 3D Apparel Design and Pattern Making is a reimbursable course under the Continuing Education Fund. Its targets students are sample makers, pattern makers, merchandisers, fashion designers and interested persons. This programme aims to equip students with the professional knowledge and technical skills in industrial fashion design, pattern making, 3D modelling and apparel production. In response to the feedback and the needs of the industry, it results in the inclusion of more design elements in the existing course curriculum.

基礎男士西裝縫製證書課程

因應市場的需求，訓練局於2014年開辦了一個兼讀制西裝縫製證書課程。對象為擁有基礎車縫技術及有興趣裁縫業的人士。課程讓學員學習製作男士西裝的基本技術。

訓練局特別為此課程設立了獎學金，希望藉此吸引學員修讀及表揚優異學員，並邀得新星有限公司提供獎學金。名額為頭兩期課程共四名得獎者。

Certificate in Fundamental Men's Suit Tailoring

In response to the needs of the market, the Authority offered a new part-time programme, Certificate in Fundamental Men's Suit Tailoring in 2014. The target students of this programme are those who have basic sewing skills and are interested in tailoring. The programme aims to equip students with basic skills in constructing men's tailored suit.

A scholarship scheme for this programme was set up to attract promising students to pursue study of the programme and recognise high achievers. Ascot Chang Co. Ltd. was invited to sponsor a scholarship for four awardees selected from the 1st and the 2nd intakes of this programme.

新技能提升計劃

新技能提升計劃是由僱員再培訓局開發的一系列課程。目的是提升在職人士的專業知識及技術，及為新入行的人士提供基本培訓。於2014年，訓練局開辦了3個新技能提升計劃課程，包括紙樣設計及立體量裁技巧I（下身）基礎證書（兼讀制）、紙樣設計及立體量裁技巧I（上身）基礎證書（兼讀制）和紙樣設計及立體量裁II基礎證書（兼讀制）。所有課程均由僱員再培訓局資助。

Skills Upgrading Scheme Plus

The Skills Upgrading Scheme Plus (SUS Plus) is a series of courses developed by the Employees Retraining Board. It aims to enhance the professional knowledge and skills of in-service personnel and provides introductory training to the new comers of an industry. In 2014, the Authority offered three SUS Plus courses, including Foundation Certificate in Pattern Design and Modelling Techniques for Pattern Making I (Bottom) (Part-time), Foundation Certificate in Pattern Design and Modelling Techniques for Pattern Making I (Top) (Part-time), and Foundation Certificate in Pattern Design and Modelling Techniques for Pattern Making II (Part-time). All these courses were subsidised by the Employees Retraining Board.

短期課程

於2014年，訓練局開辦了一系列短期課程。範疇涵蓋洗衣知識、童鞋製作、手袋設計及製作、成衣洗水及印染、及針織設計。學員亦可以短期模式選修服裝及紡織文憑，及鞋履證書的單元。有興趣人士無需符合任何特定的要求，均可修讀這類課程。課程不設任何評核。學員出席率滿7成或以上可獲發出席證書。

Short Courses

A series of short courses which cover the areas of laundry knowledge, kid's shoemaking, handbag design and making, garment washing and dyeing as well as knit design was offered in 2014. Student could also take the modules under Diploma Scheme in Fashion and Textile Studies, as well as Certificate in Footwear in short course mode. Any interested persons could enroll in these courses without any specific requirements. There is no formal assessment. An attendance certificate will be issued to graduates attaining 70% or more attendance.

服裝專業人員導修證書課程

服裝專業人員導修證書課程是一個遙距學歷課程。目的是讓學員掌握基本紡織及製衣知識。課程輔以面授導修課。參與導修課，學員可發問，並和導師及同學交換觀點及交流經驗。於30個月內完成8個單元，畢業學員可獲發證書。

Certificate in Clothing Industry – Self Study

Certificate in Clothing Industry is a distance learning award bearing programme. It aims to equip students with fundamental knowledge of textiles and clothing. To supplement the distance learning study, there are face-to-face tutorials. The tutorials provide an opportunity for the students to ask questions, exchange viewpoints and share experience with the lecturer and each other. By completing 8 modules in 30 months, certificates will be conferred to the graduates.

鞋履證書課程

修讀此證書課程，學員可學到鞋履設計及生產的基本知識，及實際技能。按個人興趣及職業，學員可選擇其中一個主修範疇。修畢所選範疇的兩個單元，畢業學員可獲發「鞋履證書（生產工藝）」或「鞋履證書（設計）」。

Certificate in Footwear

By taking this certificate programme, student could gain fundamental knowledge and practical skills of the footwear design and shoemaking. Based on their personal and career interests, student will select one specialisation out of two. By completing two modules of a specialisation, graduates will be conferred "Certificate in Footwear (Manufacturing Technology)" or "Certificate in Footwear (Design)".

企業培訓課程

Corporate Training Programmes

訓練局為紡織及製衣、時裝及相關行業的機構及公司度身訂造不同類型及層次的企業培訓。培訓範疇涵蓋生產、零售、採購及買貨。於2014年，訓練局曾向以下機構及公司提供培訓：

Different types and levels of corporate training were tailor-made for the organizations and companies in the textiles and clothing, fashion and relevant industries. The training covers a wide variety of areas such as manufacturing, retailing, merchandising and buying. In 2014, the Authority provided training to the following organizations and companies:



- 大進國際貿易（香港）有限公司
- 美鷹傲飛香港有限公司
- CBR亞洲有限公司
- 香港懲教署
- 香港教育局
- 惠州市教育局
- 伊策克絲東南亞總部
- 雲章有限公司
- 真維斯服裝（中國）有限公司
- 利豐有限公司
- 瑪莎有限公司
- 瑪莎商業（上海）有限公司
- 力佳洋行
- PVH遠東有限公司
- 聖傑靈女子中學
- 金寶貝集團
- 威富（亞洲區）有限公司
- Advancetex International Trading (H.K.) Co. Ltd.
- American Eagle Outfitters Hong Kong Limited
- CBR Asia Limited
- Correctional Services Department
- Education Bureau, Hong Kong
- Education Bureau of Huizhou
- Electrolux Professional South East Asia
- Hunchan Limited
- Jeanswest (China) Co. Limited
- Li & Fung (Trading) Limited
- Marks & Spencer (Asia Pacific) Limited
- Marks & Spencer Commercial (Shanghai) Company Limited
- Pacific Potential Trading Company Limited
- PVH Far East Limited
- St. Catharine's School for Girls, Kwun Tong
- The Gymboree Corporation
- VF Asia Limited

2014年提供的培訓項目包括：
Training offered in 2014 include:



- 設計師基本毛衣培訓
- 有效的談判戰術及技巧
- 有效的生產控制及提升對紀律部隊制服恤衫的車縫製作培訓
- 開發客戶和建立客戶關係
- 時裝零售與視覺行銷
- 基礎及進階針織培訓
- 服裝專業教師培訓
- 時裝及服裝行業簡介
- 時裝設計及質量保證人員針織培訓
- 洗衣專業人員紡織物料知識
- 前綫銷售員產品知識培訓（2014夏季系列）
- 前綫銷售員產品知識培訓
- 品質保證
- 外衣質量評估：不褪色及防水
- 紡織技術：基本針織
- 服裝營銷導師培訓
- 前線銷售人員內衣培訓
- Basic Sweater Training for Designer
- Effective Negotiation Tactics and Skills
- Effective Production Control and Sewing Practice Enhancement on Uniform Shirts for Disciplinary Forces
- Exploring New Customers and Building Up Customer Relationship
- Fashion Retailing and Visual Marketing
- Fundamental and Advanced Knitting
- Garment Training for the Professional Training Staff
- Introduction to Fashion and Apparel Industry
- Knitwear Training for Fashion Design and Quality Assurance Personnel
- Knowledge of Textile Materials for Laundry Professionals
- Product Knowledge (Summer 2014 Collection) Training for Frontline Sales
- Product Knowledge Training for Frontline Sales
- Quality Assurance
- Quality Evaluation for Outerwear Garments: Colour Fastness and Water Resistance
- Textile Technology: Basic Knitting
- Train-the-trainer for Clothing Marketing
- Underwear Training for Frontline Sales

研討會及工作坊

Seminar and Workshop

於2014年，訓練局為行業從業員舉辦了多個研討會及工作坊，讓參與者學習最新知識及與其他人交流意念及經驗。訓練局於2014年曾舉辦的研討會及工作坊如下：

In 2014, the Authority organised short-term seminars and workshop for the practitioners of the industry to gain latest knowledge and exchange ideas and experiences with each other. The following seminars and workshops were organised in 2014:



研討會

- 電腦針織設計及開發
- 使用希格斯指數的概要
- 如何準確計算及減省布料用量？
- 中國市場國標測試標準
- 希格斯指數2.0（設備模組）
- 希格斯指數如何協助製造商邁向可持續發展

- 內部人士對希格斯指數的見解（設備模組）
- 針織設計趨勢及技術
- 生產管理於毛衣業的功用
- 製衣業邁向可持續發展

Seminar

- CAD for Knit Design and Development
- Essentials of Using Higg Index
- Fabric Consumption: From DETERMINE to REDUCE
- GB Testing Standards for the China Market
- Higg Index 2.0 (Facility Module)
- How Higg Index Can Help Manufacturer Towards Sustainability?
- Insider's View on Higg Index (Facility Module)
- Knitwear Design Trend & Technology
- The Power of Production Management for Sweater Industry
- The Road Towards Sustainability for the Clothing Industry

工業支援項目

Industry Support Projects

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

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

2014年的重點項目包括：

- 可行性研究－為發展皮毛鑑定、質量評估及認證計劃的標準體系
- 檢討查貨部運作
- 零售店舖神秘顧客之視覺營銷調查
- 恤衫廠車間生產線診斷

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

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

Key projects in 2014 included:

- Feasibility study for the development of a system of standards for fur identification, quality evaluation, and an accreditation scheme
- Review the operation of quality control department
- Mystery customer survey on visual merchandising of retail stores
- Factory diagnostic on workshop production lines of a shirt factory



政府資助項目

Government Funded Projects

創新及科技基金資助的項目

Project Funded by the Innovation and Technology Fund

顧客為本一次成功內衣開發模型

為了對抗供應商日漸激烈的競爭和客戶不斷變化的要求，業界需要一個精益、迅速和有效益，針對內衣產品的產品開發系統，從而增加產品的命中率。

隨著深入研究的胸圍產品的開發過程，一個合理化流程的門徑管理系統已經研製成功。此外，全面的知識數據庫及多媒體案例庫，正在制定以支持胸圍產品開發過程。

SimFactory - 成衣生產管理的電腦輔導系統（第二階段）

原有SimFactory項目旨在開發一個生產線訓練系統，使前線管理人員獲得在工業工程基礎上安排人力、機械和生產過程的正確知識。

在成功開發和商業化SimFactory後，項目的第二階段將會在原來的模擬工廠系統加入以下功能：

1. 單件流生產模式
2. 同一生產線轉款功能
3. 生產線再平衡設定

新系統包含更多深入的工業工程知識，令生產管理人員更有效地學習及應用相關知識於工作環境。

建構紡織生產過程基礎水足跡模型

此項目的目標是建構一個紡織生產過程基礎的水足跡模型，藉以了解印染業在生產過程中的水足跡現況，從而制定具體及可量度的水足跡目標。本項目會著眼於關鍵的用水量及污染問題，以釐定實際的改善方案。

項目會將紡織印染、印花及整理業的製造過程解剖成模組，然後建構作業基礎水足跡模型，經收集相關數據後，以數據庫的形式有效地儲存，再透過一個訂制的電腦程式，進行分析和彙報水足跡。

Customer-Oriented “Right-First-Time” Product Development Model of Intimate Apparel

In order to combat with the keen competition among suppliers and ever-changing requirements from customers, a lean, rapid and responsive product development system targets for intimate apparel products is to be developed to improve the hit-rate of developed items.

With thorough study on the bra product development process, a structured stage-gate system with rationalised processes has been developed. Also, comprehensive knowledge database and multi-media case library are formulated to support the bra product development process.

SimFactory - A Computerized Coaching System for Sewing Line Management (Phase II)

The original Simfactory project aims to develop a sewing line coaching system that enable frontline supervisors and managers to acquire the knowledge of correct steps in arranging manpower, machine and production process based on scientific manipulations.

Further to the successful development and commercialization of SimFactory project, the second phase of this project further enhance the usefulness of the simulation software; these include:

1. One-piece flow production
2. Style changeover
3. Consecutive manpower re-allocation

With those enhancements, more in depth knowledge of industrial engineering could be learnt by the user and lead them to apply those knowledge in real production environment.

Activity-based Water Footprint Modelling of Textile Manufacturing Processes

This project aims to develop an Activity-based Water-Footprint Modelling (AWFM) in order to understand water-footprint of each manufacturing process in the textile industry. This AWFM can formulate specific and measurable targets with respect to water-footprint reduction, with special attention to areas where problems of water usage and pollution are most critical. Based on the findings, actual improvements will be demonstrated.

In this project, the manufacturing processes of textile dyeing, printing and finishing are be dissected into activity-based water-footprint constituting modules, then to measure, gather, analyse and disclose the activity-based water-footprints of the final products. A customized computer program will be developed to analyse and report water-footprints.

建構紡織生產過程基礎水足跡模型 (續)

為了收集有代表性而準確的數據，本項目將在試點工廠設立一套水足跡數據採集與監控系統，所收集的數據將會有效地紀錄及使用到軟件中。

此創新且務實的水足跡披露方式，必能有效優化廠商在實踐時的靈活性和成本效益，非常符合現時紡織業的特質及需求。

Activity-based Water Footprint Modelling of Textile Manufacturing Processes (continued)

In endeavour to collect accurate data, this project set up a water-footprint data collection and monitoring system throughout the pilot factory. The gathered data is then be input to the developed system.

This innovative and practical approach, together with the comprehensive measurement of water consumption allows maximal flexibility and cost effectiveness in water-footprint disclosure that fits the characteristics and demand of the current trend of the textile industry.

可持續發展基金資助的項目

Projects Funded by the Sustainable Development Fund

牛仔服裝的可持續發展生命週期評估—消費者指南

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



此項目的主要目的是向市民大眾介紹牛仔褲在整個生命週期中對環境帶來的影響，並灌輸一些如何保養牛仔褲和處理廢舊牛仔褲的正確知識。

項目計劃開始至今舉辦了不同類型的活動，其中包括出版了「“小”褲子·大學問」漫畫小冊子，以簡單易明的形式讓市民了解牛仔褲的歷史、生命週期與可持續發展的相關知識。此外，訓練局亦到訪全港九新界的中學，以講座型式向學生傳遞有關牛仔褲環保訊息。此外，於訓練局舉行的講座更有職員即場示範如何用舊牛仔褲改造成其他實用物品。

講座外，訓練局亦分別在天水圍、將軍澳、青衣、柴灣及香港理工大學舉辦了數場社區巡迴展覽。透過資料展板及牛仔褲再造物品，向市民介紹牛仔褲的保養知識及改造方法。

The main objective of this project is to educate the general public with the knowledge about how the life cycle of denim garments would affect the environment as well as the correct way of caring and disposing them.

The team has published a comic jeans handbook, which introduced the history, life cycle of denim garments and related information on sustainability. Moreover, the Authority visited secondary schools all over Hong Kong to deliver the green message on denim garments. Talks also hosted at the Kowloon Bay training centre with the live demonstration of upcycling old denim product by our staff.

Other than talks, the Authority also organised roving exhibition at the community, locations included Tin Shui Wai, Tseung Kwan O, Tsing Yi, Chai Wan and the Hong Kong Polytechnic University. Through display boards and showcased the upcycled jeans products, publics learnt more about the caring process and upcycle methods of denim garments.

秘書處服務

Secretariat Services

訓練局為以下機構提供專業的秘書處服務：

The Authority offers professional secretariat services to the following organisations:



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

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



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

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



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

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



可持續發展成衣聯盟(SAC)成立於美國2011年3月，是一個由全球成衣行業中領先者組成的多個利益相關者集團，由品牌商，零售商，製造商或工廠，非盈利機構，政府機構，服務供應商，貿易協會，和學術機構組成。我們目前代表著成衣及鞋類全球市場超過30%的份額，並且由成員們驅動著我們的努力。

The Sustainable Apparel Coalition (SAC) was formed in America March 2011 & is a trade organisation comprised of brands, retailers, manufacturers, government, and non-governmental organisations and academic experts, representing more than a third of the global apparel and footwear market. The Coalition is working to reduce the environmental and social impacts of apparel and footwear products around the world.²

獨立核數師報告書

Independent Auditors' Report

致製衣業訓練局 (以下簡稱「訓練局」)各委員

(依據工業訓練(製衣業)條例在香港成立)

本核數師(以下簡稱「我們」)已審核列載於第32頁至60頁製衣業訓練局的財務報表,此財務報表包括於2014年12月31日的資產負債表與截至該日止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、以及主要會計政策概要及其他附註解釋資料。

訓練局就財務報表須承擔的責任

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

核數師的責任

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

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

審核涉及執程序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷,包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時,核數師考慮與該機構編製及真實並公平地呈列財務報表相關的內部監控,以設計適當的審核程序,但並非為對機構的內部監控的效能發表意見。

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

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

We have audited the financial statements of Clothing Industry Training Authority set out on pages 32 to 60 which comprise the statement of financial position as at 31 December 2014, 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 a summary of significant accounting policies and other explanatory information.

The Authority's responsibility for the financial statements

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

Auditors' responsibility

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

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

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

核數師的責任（續）

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

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

意見

我們認為，該等財務報表已根據香港財務報告準則真實而公平地反映訓練局於2014年12月31日的業務狀況及截止該日止年度的虧損和現金流量，並已按照工業訓練（製衣業）條例的披露要求妥為編製。

安永會計師事務所
香港執業會計師

2015年5月5日

Auditors' responsibility (continued)

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Authority, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Authority's affairs as at 31 December 2014, and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the disclosure requirements of the Industrial Training (Clothing Industry) Ordinance.

ERNST & YOUNG
Certified Public Accountants
Hong Kong

5 May 2015

* 報告之中文譯本如與英文有異，概以英文為準。

截至2014年12月31日止年度損益表及其他全面收益表
 STATEMENT OF PROFIT OR LOSS AND OTHER
 COMPREHENSIVE INCOME
 Year ended 31 December 2014

	附註 Notes	2014 港元 HK\$	2013 港元 HK\$
收入	INCOME		
訓練稅總徵收額	Gross training levy	438,860	521,242
減:香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department	(68,121)	(60,035)
		370,739	461,207
銀行利息收入	Bank interest income	8,601	6,327
培訓課程收費	Receipts from training courses	10,536,092	13,448,218
工業項目收入	Industrial project income	4,956,535	4,363,109
政府補助金	Government grants	657,807	317,806
股息收入	Dividend income	4,872,342	4,709,116
雜項收入	Sundry income	291,226	309,966
		21,693,342	23,615,749
支出	EXPENDITURE		
審核費	Audit fee	130,000	145,000
折舊	Depreciation	1,434,095	1,449,258
宣傳費用	Expenses on publicity	288,840	382,720
一般行政開支	General administrative expenses	3,839,452	4,187,100
工業項目開支	Industrial project expenses	3,752,266	3,330,139
培訓課程講師費	Lecture fee on training courses	1,259,793	1,573,147
員工成本	Staff costs	11,285,854	12,111,737
培訓成本	Training costs	260,002	508,651
出售物業、廠房及設備之 虧損	Loss on disposal of items of property, plant and equipment	1,597	322
已註銷之應收帳款	Written-off of accounts receivable	-	2,377
		22,251,899	23,690,451
本年度虧損	DEFICIT FOR THE YEAR	(558,557)	(74,702)
其他全面收益/(虧損) 在隨後期間,其他全面收益/(虧損) 被重新歸類為淨收益/(虧損)	OTHER COMPREHENSIVE INCOME/(LOSS) Other comprehensive income/(loss) to be reclassified to the net income/(loss) in subsequent periods:		
可供出售股本投資價值變動	Changes in fair value of available-for-sale investments	2,971,500	(3,290,500)
年內其他全面收益/(虧損), (除稅後)	OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR, NET OF TAX	2,971,500	(3,290,500)
本年度總全面收益/(虧損)	TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR	2,412,943	(3,363,202)

2014年12月31日財務狀況表
STATEMENT OF FINANCIAL POSITION
31 December 2014

		附註 Notes	2014 港元 HK\$	2013 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	5	5,515,888	6,487,608
預付款項	Prepayments	8	-	435,972
可供出售股本投資	Available-for-sale investments	6	120,322,300	116,463,400
非流動資產總額	Total non-current assets		125,838,188	123,386,980
流動資產	CURRENT ASSETS			
應收帳款	Accounts receivable	7	1,354,567	3,487,464
預付款項、按金及其他 應收帳款	Prepayments, deposits and other receivables	8	919,617	287,441
現金及現金等值項目	Cash and cash equivalents	9	11,679,722	9,506,330
流動資產總額	Total current assets		13,953,906	13,281,235
流動負債	CURRENT LIABILITIES			
應付帳款	Accounts payable	10	82,550	110,310
其他應付帳款及應計費用	Other payables and accruals	11	5,060,847	4,322,151
流動負債總額	Total current liabilities		5,143,397	4,432,461
流動資產淨額	NET CURRENT ASSETS		8,810,509	8,848,774
資產淨額	Net assets		134,648,697	132,235,754
儲備	RESERVES			
普通儲備	General reserve	12	40,532,093	41,090,650
可供出售股本投資重估儲備	Available-for-sale investment revaluation reserve		94,116,604	91,145,104
儲備總額	Total reserves		134,648,697	132,235,754



主席 Chairman

截至2014年12月31日止年度權益變動表
STATEMENT OF CHANGES IN EQUITY
Year ended 31 December 2014

		可供出售股本 投資重估儲備 Available-for-sale Investment revaluation reserve	普通儲備 General reserve	合計儲備 Total reserves
		港元 HK\$	港元 HK\$	港元 HK\$
於2013年1月1日	At 1 January 2013	94,435,604	41,165,352	135,600,956
年內虧損	Deficit for the year	-	(74,702)	(74,702)
年內其他全面虧損	Other comprehensive loss for the year:			
可供出售股本投資價值 變動	Changes in fair value of available-for-sale investments	(3,290,500)	-	(3,290,500)
年內總全面虧損	Total comprehensive loss for the year	(3,290,500)	(74,702)	3,365,202
於2013年12月31日及 2014年1月1日	At 31 December 2013 and 1 January 2014	91,145,104	41,090,650	132,235,754
年內虧損	Deficit for the year	-	(558,557)	(558,557)
年內其他全面收益：	Other comprehensive income for the year:			
可供出售股本投資 價值變動	Changes in fair value of available-for-sale investments	2,971,500	-	2,971,500
年內總全面收益	Total comprehensive income for the year	2,971,500	(558,557)	2,412,943
於2014年12月31日	At 31 December 2014	94,116,604	40,532,093	134,648,697

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

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

截至2014年12月31日止年度現金流量表

STATEMENT OF CASH FLOWS

Year ended 31 December 2014

		附註 Notes	2014 港元 HK\$	2013 港元 HK\$
經營業務所得現金流量	CASH FLOWS FROM OPERATING ACTIVITIES			
本年度虧損	Deficit for the year		(558,557)	(74,702)
調整：	Adjustments for:			
銀行利息收入	Bank interest income		(8,601)	(6,327)
可供出售股本投資的股息收入	Dividend income from available-for-sale investments		(4,872,342)	(4,709,116)
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		1,597	322
已注銷之應收帳款	Written-off of accounts receivable		-	2,377
折舊	Depreciation	5	1,434,095	1,499,258
			(4,003,808)	(3,338,188)
應收帳款減少 / (增加)	Decrease / (increase) in accounts receivable		2,132,897	(757,842)
預付款項、按金及其他應收帳款增加	Increase in prepayments, deposits and other receivables		(196,204)	(57,686)
應付帳款減少	Decrease in accounts payable		(27,760)	(180,160)
其他應付帳款及應計費用增加 / (減少)	Increase / (decrease) in other payables and accruals		738,696	(226,362)
經營業務用於現金流量淨額	Net cash flows used in operating activities		(1,356,179)	(4,560,238)
投資業務所得現金流量	CASH FLOWS FROM INVESTING ACTIVITIES			
購入物業、廠房及設備項目	Purchases of items of property, plant and equipment	5	(463,972)	(621,364)
已收利息	Interest received		8,601	6,327
已收可供出售股本投資的股息	Dividends received from available-for-sale investments		4,872,342	4,709,116
購入可供出售金融投資	Purchases of available-for-sale investments		(887,400)	-
購入時原到期日多於三個月之定期存款增加	Increase in time deposits with original maturity more than three months when acquired		(8,640)	(2,655,200)
投資業務所得現金流量淨額	Net cash flows from investing activities		3,520,931	1,438,879
現金及現金等值項目增加 / (減少) 淨額	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		2,164,752	(3,121,359)
年初現金及現金等值項目	Cash and cash equivalents at beginning of year		6,851,130	9,972,489
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR		9,015,882	6,851,130
現金及現金等值項目結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
現金及銀行結餘	Cash and bank balances	9	9,015,882	6,851,130
無抵押定期存款	Non-pledged time deposits	9	2,663,840	2,655,200
現金及現金等值項目如上所載於財務狀況表	Cash and cash equivalent at stated in the statement of financial position		11,679,722	9,506,330
購入時原到期日多於三個月之無抵押定期存款	Non-pledged time deposits with original maturity of more than three months when acquired		(2,663,840)	(2,655,200)
現金及現金等值項目如上所載於現金流量表	Cash and cash equivalents as stated in statement of cash flows		9,015,882	6,851,130

1 公司資料

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

2.1 編製基準

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

2.2 會計政策變動及披露

訓練局已於本年度財務報表首次採用以下經修訂的準則及新訂的詮釋：

香港財務報告準則第10號、12號及香港會計準則27（2011年）（修訂本）

投資實體

香港會計準則第32號（修訂本）

抵銷金融資產及金融負債

香港會計準則第36號（修訂本）

非金融資產之可收回金額披露

香港會計準則第39號（修訂本）

衍生工具之更代替及對沖會計法之存續

香港財務報告詮釋委員會 - 詮釋第21號

徵費

2010年至2012年週期之年度改進所包括之香港財務報告準則第2號（修訂本）

歸屬條件至定義¹

2010年至2012年週期之年度改進所包括之香港財務報告準則第3號組合1（修訂本）

業務合併或然代價之會計處理

1. CORPORATE INFORMATION

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

2.1 BASIS OF PREPARATION

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

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

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

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

Amendments to HKAS 32
Offsetting Financial Assets and Financial Liabilities

Amendments to HKAS 36
Recoverable Amount Disclosures for Non-Financial Assets

Amendments to HKAS 39
Novation of Derivatives and Continuation of Hedge Accounting

HK(IFRIC) - Int 21
Levies

Amendment to HKFRS 2 included in Annual Improvements 2010-2012 Cycle
Definition of Vesting Condition¹

Amendment to HKFRS 3 Combination¹ included in Annual Improvements 2010-2012 Cycle
Accounting for Contingent Consideration in a Business

2.2 會計政策變動及披露 (續)

2010年至2012年週期之年度改進所包括之香港財務報告準則第13號 (修訂本)

長短應收款項及應付款項

2011年至2013年週期之年度改進所包括之香港財務報告準則1 (修訂本)

有效香港財務報告準則之定義

¹ 由2014年7月1日起生效

採納上述經修訂的準則及詮釋對本財務報並沒有明顯的財務影響。

2.3 新訂及經修訂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9號

金融工具⁴

香港財務報告準則第14號

監管遞延賬目⁵

香港財務報告準則第15號

來自客戶合同之收入⁵

香港會計準則第16號及38號 (修訂本)

澄清折舊及攤銷的可接受之方法²

香港會計準則第19號 (修訂本)

界定福利計劃：僱員供款¹

2010年至2012年週期的年度改進

多項香港財務報告準則的修訂¹

2011年至2013年週期的年度改進

多項香港財務報告準則的修訂¹

2012年至2014年週期的年度改進

多項香港財務報告準則的修訂²

¹ 由2014年7月1日或之後開始的年度期間生效

² 由2016年1月1日或之後開始的年度期間生效

³ 由2017年1月1日或之後開始的年度期間生效

⁴ 由2018年1月1日或之後開始的年度期間生效

⁵ 於該實體在2016年1月1日或之後開始的年度財務報告中首次採納香港財務報告準則時生效

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

Amendment to HKFRS 13 included in Annual Improvements 2010-2012 Cycle

Short-term Receivables and Payables

Amendment to HKFRS 1 included in Annual Improvements 2011-2013 Cycle

Meaning of Effective HKFRSs

¹ Effective for 1 July 2014

The adoption of the above revised standards and interpretation has had no significant financial effect on these financial statements.

2.3 NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

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

HKFRS 9

*Financial Instruments*⁴

HKFRS 14

*Regulatory Deferral Accounts*⁵

HKFRS 15

*Revenue from Contracts with Customers*⁵

Amendments to HKAS 16 and HKAS 38

*Clarification of Acceptable Methods of Depreciation and Amortisation*²

Amendments to HKAS 19

*Defined Benefit Plans: Employee Contributions*¹

Annual Improvements 2010-2012 Cycle

*Amendments to a number of HKFRSs*¹

Annual Improvements 2011-2013 Cycle

*Amendments to a number of HKFRSs*¹

Annual Improvements 2012-2014 Cycle

*Amendments to a number of HKFRSs*²

¹ Effective for annual periods beginning on or after 1 July 2014

² Effective for annual periods beginning on or after 1 January 2016

³ Effective for annual periods beginning on or after 1 January 2017

⁴ Effective for annual periods beginning on or after 1 January 2018

⁵ Effective for an entity that first adopts HKFRSs for its annual financial statements beginning on or after 1 January 2016

2.3 新訂及經修訂的香港財務報告準則（續）

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

2.4 主要會計政策概要

公平值計量

訓練局於各報告期末按公平值計量其股本證券投資。公平值為市場參與者於計量日期在有序交易中出售資產將會收取或轉讓負債將會支付之價格。

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

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

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

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，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允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

2.3 NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (continued)

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

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

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 Company 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

2.4 主要會計政策概要 (續)

非金融資產減值 (續)

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帳面金額為限。所撥回的減值虧損在確認撥回的年度內計入損益表。

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。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of non-financial assets (continued)

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.

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

2.4 主要會計政策概要 (續)

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。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，以撇銷其成本至其餘值。就此而言，主要折舊率如下：

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

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

餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

物業、廠房及設備項目，包括任何首次確認之重要部分於出售時或預期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

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

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

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

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)

租賃

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

經營租約下的預付租金最初按成本列帳，其後按租期以直線法確認。

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

投資及其他金融資產

初步確認及計量

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

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

隨後計量

金融資產的隨後計量取決於其如下分類：

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases

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

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

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

Investments and other financial assets

Initial recognition and measurement

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

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

Subsequent measurement

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

2.4 主要會計政策概要 (續)

投資及其他金融資產 (續)**貸款及應收帳款**

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

可供出售金融投資

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

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Available-for-sale financial investments

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

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

2.4 主要會計政策概要 (續)

取消確認金融資產

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

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

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

金融資產減值

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Derecognition of financial assets

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

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

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

Impairment of financial assets

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

2.4 主要會計政策概要 (續)

金融資產減值 (續)*以攤銷成本計值的金融資產*

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

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

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

倘在以後期間，估計減值虧損之金額增加或減少，且有關增減乃因減值確認後發生之事項而產生，則先前確認之減值虧損可通過調整備抵賬而增減。倘撇銷於其後收回，則收回數額將計入損益表中的其他費用。

可供出售金融投資

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets (continued)*Financial assets carried at amortised cost*

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

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

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

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

Available-for-sale financial investments

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

2.4 主要會計政策概要 (續)

金融資產減值 (續)

可供出售金融投資 (續)

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

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

金融負債

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

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

金融工具的抵銷

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets (continued)

Available-for-sale financial investments (continued)

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

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

Financial liabilities

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

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

Offsetting of financial instruments

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

2.4 主要會計政策概要 (續)

現金及現金等值項目

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

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

政府補助金

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

收入確認

收入乃於經濟利益有可能流入訓練局及能可靠計量時，依據以下基準確認：

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and cash equivalents

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

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

Government grants

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

Revenue recognition

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

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

2.4 主要會計政策概要 (續)

僱員福利

有薪假期結轉

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

退休金計劃供款

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

3. 政府補助金

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

4. 所得稅

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Employee benefits

Paid leave carried forward

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

Pension scheme contributions

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

3. GOVERNMENT GRANTS

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

4. INCOME TAX

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

5. 物業、廠房及設備

5. PROPERTY, PLANT AND EQUIPMENT

		樓宇 Buildings	租賃資產 Leasehold improvements	廠房及 機器 Plant and machinery	固定裝置、 裝修及設備 Fixture, fitting and equipment	合計 Total
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
2014年12月31日	31 December 2014					
於2014年1月1日：	At 1 January 2014					
成本	Cost	19,413,409	8,283,074	254,269	5,736,208	33,686,960
累積折舊	Accumulated depreciation	(19,413,409)	(3,525,802)	(152,200)	(4,107,941)	(27,199,352)
帳面淨值	Net carrying amount	-	4,757,272	102,069	1,628,267	6,487,608
於2014年1月1日， 扣除累積折舊	At 1 January 2014, net of accumulated depreciation	-	4,757,272	102,069	1,628,267	6,487,608
添置	Additions	-	-	-	463,972	463,972
出售	Disposals	-	-	-	(1,597)	(1,597)
年內折舊撥備	Depreciation provided during the year	-	(828,307)	(25,427)	(580,361)	(1,434,095)
於2014年12月31日， 扣除累積折舊	At 31 December 2014, net of accumulated depreciation	-	3,928,965	76,642	1,510,281	5,515,888
於2014年12月31日：	At 31 December 2014:					
成本	Cost	19,413,409	8,283,074	254,269	6,188,630	34,139,382
累積折舊	Accumulated depreciation	(19,413,409)	(4,354,109)	(177,627)	(4,678,349)	(28,623,494)
帳面淨值	Net carrying amount	-	3,928,965	76,642	1,510,281	5,515,888

5. 物業、廠房及設備 (續)

5. PROPERTY, PLANT AND EQUIPMENT
(continued)

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

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

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

6. 可供出售投資

香港上市股本投資，按公平值計：

年內，訓練局直接於其他全面收益中確認的可供出售股本投資公平值收益總額為2,971,500港元（2013年：毛損總額為3,290,500港元）。

上述投資包括被指定為可供出售金融資產及無固定到期日或票息的股本證券投資。

上市股本投資的公平值乃按市場報價計算。

訓練局呈列的股本證券投資的市場價值，在此財務報表審批當日，總計為127,068,800港元。

7. 應收帳款

應收帳款

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。

6. AVAILABLE-FOR-SALE INVESTMENTS

	2014 港元 HK\$	2013 港元 HK\$
Listed equity investments, at fair value:		
Hong Kong	120,322,300	116,463,400

During the year, the fair value gain of the Authority's available-for-sale investments recognised in other comprehensive income amounted to HK\$2,971,500 (2013: loss of HK\$3,290,500).

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

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

The market values of the Authority's listed equity investments as at the date of approval of these financial statements were approximately HK\$127,068,800 in aggregate.

7. ACCOUNTS RECEIVABLE

	2014 港元 HK\$	2013 港元 HK\$
Accounts receivables	1,354,567	3,487,464

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

7. 應收帳款 (續)

被認為並無出現減值的應收帳款的帳齡分析如下：

並無逾期或減值及逾期少於1個月

逾期1至3個月

逾期3個月以上

並無逾期或減值的應收款項乃關於多名不同的客戶，該等客戶近期並無欠款記錄。

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

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

減：流動部分

非流動部分

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

7. ACCOUNTS RECEIVABLE (continued)

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

	2014 港元 HK\$	2013 港元 HK\$
Neither past due nor impaired and less than 1 month past due	1,271,254	2,040,542
1 to 3 months past due	83,313	183,750
Over 3 months past due	-	1,263,172
	1,354,567	3,487,464

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

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

8. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2014 港元 HK\$	2013 港元 HK\$
Prepayments	385,650	569,373
Deposits and other receivables	533,967	154,040
	919,617	723,413
Less: Current portion	(919,617)	(287,441)
Non-current portion	-	435,972

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

9. 現金及現金等值項目

現金及銀行結餘
定期存款
現金及現金等值項目

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。訂立三個月短期定期存款，並以定期存款利率計算，賺取利息收入。銀行結餘存於信用良好銀行而近期並無欠款記錄。

10. 應付帳款

應付帳款為不計息，且一般須於30日內清付。

11. 其他應付帳款及應計費用

遞延收入
其他應付帳款
應計費用

其他應付帳款為不計息，並通常在三個月內清付。

12. 普通儲備

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

9. CASH AND CASH EQUIVALENTS

	2014 港元 HK\$	2013 港元 HK\$
Cash and bank balances	9,015,882	6,851,130
Time deposits	2,663,840	2,655,200
Cash and cash equivalents	11,679,722	9,506,330

Cash at bank earns interest at floating rates based on daily bank deposits rates. Short term time deposits are made for three months, and earn interest at the respective short term time deposit rates. The bank balances are deposited with creditworthy banks with no recent history of default.

10. ACCOUNTS PAYABLE

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

11. OTHER PAYABLES AND ACCRUALS

	2014 港元 HK\$	2013 港元 HK\$
Deferred income	2,867,280	1,874,097
Other payables	360,289	807,404
Accruals	1,833,278	1,640,650
	5,060,847	4,322,151

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

12. GENERAL RESERVE

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

13. 關連人士交易

訓練局主要管理人員之報酬：

短期僱員福利

13. RELATED PARTY TRANSACTIONS

Compensation of key management personnel of the Authority:

	2014 港元 HK\$	2013 港元 HK\$
Short term employee benefits	<u>1,764,000</u>	1,764,000

14. 金融工具類別

於報告期間完結時，每一類別金融工具的帳面值如下：

14. FINANCIAL INSTRUMENTS BY CATEGORY

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

2014 金融資產	2014 Financial assets	貸款及 應收帳款 Loans and receivables 港元 HK\$	可供出售 金融資產 Available- for-sale financial assets 港元 HK\$	合計 Total 港元 HK\$
可供出售投資	Available-for-sale investments	-	120,322,300	120,322,300
應收帳款	Accounts receivable	1,354,567	-	1,354,567
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)	533,967	-	533,967
現金及現金等值項目	Cash and cash equivalents	11,679,722	-	11,679,722
		<u>13,568,256</u>	<u>120,322,300</u>	<u>133,890,556</u>
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable			82,550
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			<u>1,971,746</u>
				<u>2,054,296</u>

14. 金融工具類別 (續)

14. FINANCIAL INSTRUMENTS BY CATEGORY
(continued)

2013 金融資產	2013 Financial assets	貸款及 應收帳款 Loans and receivables 港元 HK\$	可供出售 金融資產 Available- for-sale financial assets 港元 HK\$	合計 Total 港元 HK\$
可供出售投資	Available-for-sale investments	-	116,463,400	116,463,400
應收帳款	Accounts receivable	3,487,464	-	3,487,464
金融資產包括預付款項、按金及其他應收帳款 (附註8)	Financial assets included in prepayments, deposits and other receivables (note 8)	154,040	-	154,040
現金及現金等值項目	Cash and cash equivalents	9,506,330	-	9,506,330
		13,147,834	116,463,400	129,611,234
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable			110,310
金融負債包括其他應付帳款及應計費用	Financial liabilities included in other payables and accruals			2,238,367
				2,348,677

15. 金融資產及負債的公平價值等級架構

訓練局提供以下等級架構為金融工具的公平價值計量：

金融資產按公平價值計量

於2014年12月31日 As at 31 December 2014

可供出售投資 — 上市股權工具 (香港)	Available-for-sale investments Listed equity investment (Hong Kong)
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15. FAIR VALUE HIERARCHY OF FINANCIAL ASSETS AND LIABILITIES

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

Financial assets measured at fair value

公平值計量分類為

Fair value measurements categorised into

	第一層 Level 1 HK\$	第二層 Level 2 HK\$	第三層 Level 3 HK\$	合計 Total HK\$
	120,322,300	-	-	120,322,300

公平值計量分類為

Fair value measurements categorised into

於2013年12月31日 As at 31 December 2013

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

於年度內第一層及第二層之間並無任何轉讓，以及沒有轉入或轉出第三層。

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

在香港之上市股本投資的公允值是按活躍市場報價釐訂。

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

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

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

16. 財務風險管理的目的及政策

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

年內，按訓練局的政策並無任何金融工具的交易。

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

市場風險

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

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

香港 - 恆生指數

Hong Kong - Hang Seng Index

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

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

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

Market risk

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

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

2014年 12月31日 31 December 2014	高 / 低 2014 High/low 2014	2013年 12月31日 31 December 2013	高 / 低 2013 High/low 2013
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23,605	25,363 / 21,138	23,306	24,039 / 19,814
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The following table demonstrates the sensitivity to every 1% change in the fair values of the equity investments, with all other variables held constant and before any impact on tax, based on their carrying amounts at the end of the reporting period. For the purpose of this analysis, for the available-for-sale investments, the impact is deemed to be on the available-for-sale investment revaluation reserve and no account is given for factors such as impairment which might impact on net income.

16. 財務風險管理的目的及政策 (續) 16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

		增加 / (減少) 帳面值 Increase/ (decrease) in carrying amount %	增加 / (減少) 股本 Increase/ (decrease) in equity 港元 HK\$
2014	2014		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,203,223
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(1,203,223)
2013	2013		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,164,634
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(1,164,634)

信貸風險

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

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

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

流動資金風險

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

於報告期間完結時，訓練局金融負債到期情況，根據合約未貼現付款，情況如下：

Credit risk

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

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

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

Liquidity risk

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

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

16. 財務風險管理的目的及政策 (續)

16. FINANCIAL RISK MANAGEMENT
OBJECTIVES AND POLICIES (continued)

		於要求時或少於1年 On demand or less than one year	
		2014 港元 HK\$	2013 港元 HK\$
應付帳款	Accounts payable	82,550	110,310
金融負債包括其他應付帳款及 應計費用	Financial liabilities included in other payables and accruals	1,971,746	2,238,367
		<u>2,054,296</u>	<u>2,348,677</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2014年12月31日及2013年12月31日止年度，目標、政策或程序並無變更。

Capital management

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

The Authority manages its capital structure and makes adjustments to it, in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Authority may adjust and manage all the funds and property of the Authority in accordance with the Industrial Training (Clothing Industry) Ordinance. The Authority is not subject to any externally imposed capital requirements. No changes were made in the objectives, policies or processes during the years ended 31 December 2014 and 31 December 2013.

17. 財務報表的審批

17. APPROVAL OF THE FINANCIAL
STATEMENTS

訓練局各委員已於2015年5月5日審批本財務報表及認可刊發。

The financial statements were approved and authorised for issue by the members of the Authority on 5 May 2015.



製衣業訓練局

CLOTHING INDUSTRY TRAINING AUTHORITY

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