

製衣業訓練局  
Clothing Industry Training Authority

2015  
年報  
ANNUAL REPORT



製衣業訓練局  
CLOTHING INDUSTRY TRAINING AUTHORITY





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# 使命宣言


# MISSION STATEMENT

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

培訓及發展管理及技術專才；  
推動健全的商業運作模式、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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## 聯校升學博覽會

1月2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，為約三百名來自天水圍區兩所不同中學的中四及中五學生提供課程資訊。

## Joint School Education Expo

On 2 January, the Authority participated the Joint School Education Fair organised by Hong Kong Sheng Kung Hui St. Matthias' Integrated Services in Tin Shui Wai. Around 300 Secondary Five or Secondary Six students from 2 different secondary schools in that area attended the Fair.



## 體驗工作坊

五旬節聖潔會永光書院的15名學生在1月31日至2月28日連續四個星期六，參加體驗工作坊，內容包括時裝繪圖技巧、扎染、車縫及皮革飾品製作。

## Experiencing Workshops

From 31 January to 28 February, 15 students from P.H.C. Wing Kwong College joined workshops for 4 consecutive Saturdays. The workshops covered an Introduction of Fashion Industry and Fashion Illustration, Dyeing, Sewing and Leather Accessories.





## 教育及職業博覽2015

2月5至8日，訓練局參加香港貿易發展局舉辦的「教育及職業博覽2015」。攤位吸引了不少學生及家長前來查詢最新課程資訊。

## Education & Careers Expo 2015

From 5 to 8 February, the Authority joined the Education & Careers Expo 2015, which was organised by Hong Kong Trade Development Council at the Hong Kong Convention & Exhibition Centre. Our booth attracted thousands of students and their parents for enquiries.

## 生涯規劃講座及參觀

5月5日中華基督教青年會顯徑會所安排17位中二學生參觀訓練局九龍灣訓練中心，作為生涯規劃課程的一部份，期間亦為學生進行了講座講解時裝業的發展與就業前景。

## Visit & Talk for Life Planning Education Programme

On 5 May, Chinese YMCA Hin Keng Centre organised a visit to Kowloon Bay training centre. 17 Secondary Two students joined the visit as part of their life planning education programme. A talk about the development and career prospects of the fashion industry was also arranged.

## 畢業時裝展覽2015

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5月6及7日假座九龍灣創新中心舉辦畢業時裝作品展。為期兩天的展覽展示了時裝設計、造型及推廣（榮譽）文學士學位的畢業生作品。

## Graduate Fashion Exhibition 2015

On 6 & 7 May, Fashion Academy in collaboration with OUHK LiPACE hosted a Graduate Fashion Exhibition at the Innocentre, Kowloon Tong. The 2-day exhibition showcased the talent of graduates from the Bachelor of Arts with Honours in Fashion Design, Styling and Promotion.



### 多元出路資訊Show 2015

訓練局在5月9及10日參加了由教育局於九龍灣國際展貿中心舉行的多元出路資訊Show 2015。是次展覽提供一站式多元升學出路資訊，使應屆文憑試畢業生在規劃升學途徑及就業出路作好準備。很多學生及家長於訓練局攤位停留駐足查詢課程資料。

### Information Expo on Multiple Pathways 2015

On 9 & 10 May, the Authority joined Information Expo on Multiple Pathways 2015 organised by Education Bureau at the Kowloon Bay International Trade & Exhibition Centre. The Expo aimed at providing comprehensive information about different pathways for DSE graduates to plan for their further studies and career paths. A lot of students and their parents stopped by our booth for enquiries.

### 小型時裝展

時裝學高級文憑課程的應屆畢業生應邀於5月24日在鑽石山荷里活廣場舉行的Fun婚節2015上進行小型時裝展，向在場人士展示他們的畢業作品。

### Mini Fashion Show

On 24 May, the graduates of Higher Diploma in Fashion Studies had been invited to have a mini fashion show to showcase their graduate works in a Wedding Expo at Diamond Hill Hollywood Plaza.



## 時尚科技館開幕

訓練局於6月29日舉辦「服裝科技的新發展」研討會暨時尚科技館正式啟用，並於研討會前後安排多場導賞團向參加者介紹時尚科技館。

## Opening of Fashion Tech Centre

On 29 June, a seminar on “Emerging Technologies in Fashion Industry” cum the official opening of Fashion Tech Centre was held. Several guided tours to the centre were arranged for the participants before and after the seminar.



## 香港輕工業文化導賞團

文化胡蘆將於九龍灣舉辦一系列導賞團，向中學生及大專生介紹80年代香港的輕工業。其中一個導賞景點為訓練局九龍灣訓練中心，介紹香港車縫及針織業的歷史。首次導賞團於10月6日舉行，參加者為18位來自基督崇真中學的師生。



## Cultural Tour on Light Industry of Hong Kong

Hulu Culture had organised a series of cultural tour in Kowloon Bay to introduce the 80's light industry of Hong Kong for secondary and tertiary students. Kowloon Bay training centre was selected to be one of the site for introducing sewing and knitting industry. 18 students and teachers from Tsung Tsin Christian Academy accompanied with staff from Hulu Culture joined the first tour on 6 October.





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

2105年是製衣業訓練局（訓練局）開創成果豐碩的一年。我們不遺餘力優化香港服裝業的人力資源，推廣專才教育，啟導業界對卓越技能及知識的追求。

### 發展路向

促進時裝業的發展是2015/16年《財政預算案》的一個重點。香港是時尚之都，不少本地時裝設計師和品牌在近年冒起，若獲得適當的支援，可提升他們的知名度及競爭力，有利進軍海外市場。隨著政府定下促進時裝業發展的政策方向後，商務及經濟發展局於7月成立「落實時裝業發展措施諮詢小組」。小組提出的三項建議，包括：加強推廣香港的時裝設計師和新進時裝品牌、設立時裝創業培育計劃，以及為業界提供技術培訓及支援。訓練局在未來數年的工作重點，是協助落實諮詢小組的建議，為年輕設計師提供技術培訓和支援，促進香港時裝業發展，保持領先地位。

### 專才教育

《施政報告》提出加強本港的職業教育和就業支援，政府會在本港教育體系中重新確立職業教育的定位。為配合此政策，訓練局於年初開始與立法會議員及業內各商會團體，全力推動成立「服裝業行業培訓諮詢委員會」（服裝業諮委會）。服裝業諮委會於半年後正式由教育局成立。此委員會主要工作包括為服裝業有關界別撰寫《能力標準說明》及制定「過往資歷認可」機制，並在

2015 was a very fruitful year for the Clothing Industry Training Authority (the Authority). The Authority has been nurturing the culture of developing elite human resources, promoting vocational education, and pursuing superior skills and knowledge for the clothing industry since the establishment of the Authority.

### Future Development

Enhancing the development of the fashion industry was one of the highlights in the 2015-16 Budget. Many famous fashion designers had achieved great success in creating their own brands in recent years. If these designers were provided with sufficient support, their reputation and competitiveness could be improved, so that they could gain entry to overseas market more easily. After the government had endorsed the policy of enhancing the development of the fashion industry, the Commerce and Economic Development Bureau set up an "Advisory Group on Implementation of Fashion Initiatives" in July. The advisory group proposed three strategies, namely intensifying the promotion of local fashion designers and emerging brands, launching the Fashion Incubation Programme and providing technical training and support for the industry. The Authority will help put the aforementioned measures in place in the coming years so that Hong Kong's leading position as the fashion hub can be upheld.

### Vocational Education & Training

The Policy Address stated that vocational education and placement support would be fortified and Government would re-establish the positioning of vocational education within the Hong Kong education system. Echoing the Government's call to action, the Authority advocated in early 2015 the establishment of "Fashion Industry Training Advisory Committees" (Fashion ITAC) with the support of legislative councillors, commercial organisations and professional bodies. The Fashion ITAC had been finally established by EDB in mid-2015. The major



業界宣傳及推廣資歷架構。訓練局緊接著的工作是籌備撰寫《能力標準說明》，通過訂定適用於服裝業的培訓標準和資歷等級制度，提高服裝業專才教育在香港的地位和認受性。

## 應用研發

我們亦探究新方法，重點透過應用性的研究項目，加以完善專才教育水平。年內，有兩個新研究項目獲得「創新及科技基金」撥款支持。隨著這些研究項目完成，可使訓練局能推出更多實用的培訓課程。

訓練局一直致力於推動可持續發展，力求在教學與研發中營造綠色文化，提倡可持續發展和環保責任。本人欣喜「作業基礎碳足跡模型」（ACFM）已成功開發並推出市場，業界反應正面。

## 設施提升

我們持續優化訓練中心及其設施，助學員盡展潛能，作好充足準備。訓練局於本年度成立了「時尚科技館」，匯聚各種湛新的時尚科技，讓業界及公眾人士體驗新技術如何能夠改善和提升時尚服裝創作及生產力。我們已計劃在來年翻新荔景訓練中心，以提供優質的教學環境及提升專業教育形象和質素。

## 衷心致謝

最後，我要向多年來給予我們寶貴指導的委事會成員、政府及業界伙伴，致以衷心謝意。訓練局過去一年所取得的成果，實有賴各方的鼎力支持。未來，訓練局將繼續與各持份者攜手共進，穩步實現服裝業專才教育的全方位發展。

tasks of the Fashion ITAC are to produce the Specification of Competency Standards (SCS), to set the Recognition of Prior Learning (RPL) mechanism; and to promote the Qualifications Framework (QF) to fashion industry. The Authority prepared to take up the professional writing part for the development of SCS. Consequently, the status and recognition of professional fashion education in Hong Kong can be raised through the formulation of training standards and the QF.

## Applied Research and Development

The Authority has been striving to improve the level of vocational education through deploying a number of applied researches. This year, two new projects obtained the funding from the Innovation and Technology Fund. Leveraging the deliverables of those researches, the Authority can introduce more practical courses for the clothing industry.

The Authority has been advocating sustainability in fashion community and enhancing the awareness of environmental issues in both teaching and in research. The Activity-based Carbon Footprint Modelling (ACFM) has been developed successfully, and positive feedback was received after launching in the market.

## Improvement of Facilities

The Authority continuously improves the condition of the training centre and its facilities for the trainees. The Fashion Tech Centre (FTeC) has been established this year to showcase the latest technologies that are available to make changes to the fashion industry, so that the industry and the public can experience how new technologies can improve and enhance the fashion creation as well as productivity. The Authority plans to renovate the Lai King Training Centre next year, offers a better study environment and upgrades the image and quality of the centre.

## Heartfelt Thanks

Last but not least, I would like to express my heartfelt thanks to the Authority members, the government and the industry partners for their unfailing support contributing to the new heights of success of the Authority over the years. We are looking forward to working hand in hand with all these parties so as to explore the untapped potential of professional fashion education in the years to come.



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

面對全球經濟持續的不穩定，時裝市場競爭越趨激烈，顧客需求亦日益轉變，特別是對環保及社會意識的提升。快速時裝的流行，令相關供應商需要加強對產品開發及供應鏈管理的水平。科技的確有助提高生產效率，因此許多公司已漸漸採用CAD、PLM及3D立體技術，以增強公司的產能。因此，訓練局需要積極革新，以應付行業的轉變。

## 促進行業發展

一個令本地服裝業感到鼓舞的消息是財政司司長發表的2015年財政預算案，提及香港政府將投放合共五億元，以整合現有資源並投放新資源，於未來三年以先導形式推行一系列措施，藉以推動時裝業的發展。作為落實時裝業發展措施諮詢小組的成員，我不時提出各種意見，使訓練局能為此別具意義的項目作出貢獻。為培育年輕時裝設計師，小組構思成立「樣辦開發中心」，旨在提供一個有效的設計至製作的溝通及服務平台，在有限的物料、人力及資金預算下，將時裝設計師的意念，轉變成一件樣辦。其他正在開發的服務包括加強從業員相關知識及技能方面的培訓課程，冀能配合「樣辦開發中心」一同開展。

另一項重要的發展是「服裝業行業培訓諮詢委員會」正式由教育局成立。此委員會其中一個主要工作就是要為服裝業主要功能撰寫《能力標準說明》。此《能力標準說明》將訂定香港服裝業人才的能力要求的標準，並惠及優化行業的整體專業形象。訓練局正籌備撰寫《能力標準說明》的工作，我們深信憑藉訓練局的專業以及與業界緊密的聯繫，建立的框架將幫助本地僱員提供更清晰的專業階梯及個別能力要求。

## 工業支援活動

我們致力提倡可持續發展。「作業基礎碳足跡模型」(ACFM)已成功推出，業內各界別於2015年已取得21個使用權証，預計來年會有更多使用權証批出。第二階段的優化項目同樣獲得創新科技署的資助，並擬定於來年3月展開工作。此新項目其中一個重要的目標是建立專家意見系統，為業界提供減少碳排放建議。項目將於2017年完成，此碳足跡模型將會成為一個非常合適針對減少碳排放的培訓工具及辦法。「作業基礎水足跡模型」(AWFM)亦預計於2017年完成，屆時廠商會有一套全面的評估及培訓工具，藉以管理能源及水的排放，並促使員工不斷改善兩項領域中的整體表現。

With the continued uncertainty in the global economy, the fashion market has become more competitive coupled with ever-changing consumer demands, in particular, the rising of environmental and social consciousness. Fast fashion has dominated the market with a corresponding emphasis for suppliers to enhance their proficiency on product development and supply chain management. Technology is deemed more relevant to help increasing process efficiency and there is a growing trend for companies to adopt CAD, PLM and 3D technologies to optimize their performance. Hence, there is more urgent need for change within the Authority in meeting the evolving needs from the industry.

## Promoting the Industry

One exciting piece of news for the local fashion industry is the announcement by the Financial Secretary in his Budget Speech 2015 that, in promoting the development of the fashion industry, Hong Kong Government shall consolidate the existing resources and invest new resources, totalling \$500 million, to launch a series of measures on a pilot basis in the next three years. As a member of the Advisory Group on Implementation of Fashion Initiatives, I have been putting various ideas for which the Authority can contribute to this most meaningful event. One major initiative to cater for young designers would be the setting up of a Sample Development Centre which aims to provide an effective design-to-production communication and service platform to transform the fashion designers' ideas into a prototype within the allowed budget of materials, labour and overhead. Other supports in providing training programmes to enhance practitioners' relevant knowledge and technical skill in fulfilling such needs are under development and are expected to commence in line with the start of the Centre.

Another important development is the official formation of the Fashion Industry Training Advisory Committee (Fashion ITAC) by the Education Bureau. One of the major tasks of Fashion ITAC is to develop the Specification of Competency Standards (SCS) for this Industry in respect of the key functional areas. The SCS will provide a standard reference to Hong Kong fashion industry on the manpower requirement and benefit the industry by enhancing its overall professionalism. The Authority is prepared to take up the professional writing part for the development of SCS and we are confident that with our expertise and close connection with the industry, the developed framework will help to provide a clear professional pathway and the respective competency requirement for the local workforce.

## Industry Support Activities

We have made further endeavour in the area of sustainability. With the successful implementation of Activity-based Carbon Footprint Model (ACFM), there are 21 licenses acquired from the various sectors of the industry by the end of 2015, and more are expected in the coming year. An enhancement second phase project to further develop the Model has also been supported by the Innovation and Technology Commission and work is expected to be started in March next year. One of the main objectives of this new project is to develop an expert advisory system to provide carbon reduction recommendations for the industry. By the completion of the project in 2017, the Model would be an ideal training tool on ways and means for reducing carbon footprint. Together with the expected completion of Activity-based Water Footprint Model (AWFM) also in 2017, companies will have a comprehensive evaluation and training tool to better manage energy and water consumption as well as engaging staff to continuously improving their overall performance in these two areas.



因應編撰可持續發展報告在香港將會日益俱增，我們亦開始為業界提供這方面的培訓及顧問服務。香港交易所現正要求所有本港上市公司需提交《環境、社會及管治報告》。公司需跟隨既定的披露級別，撰寫有關鍵績效指標，包括工作環境的質素、環境保護、營運常規及社區參與。

在2015年，我們代表以美國為基地的「可持續服裝聯盟」，為超過100間本地及國內的公司提供「希格斯指數2.0」的培訓。現時，全球超過7千間公司採用「希格斯指數」，其相關的結果及資料已由他們向顧客分享。「希格斯指數」的使用率正不斷增加，因而我們相信此可持續發展的量度工具會成為業界其中一項關鍵的貿易標準。

與此同時，得到工業貿易署的資助，我們聯同「時裝企業持續發展聯盟」推動「希格斯指數智能工具」，幫助中小企正確解讀及回應「希格斯指數」的要求，以達致獲取更高分數。

## 培訓活動

訓練局開辦一系列新課程，以加強學員的技術水平，特別是產品開發方面。兩個文憑課程按資歷架構第三級來設計，並申請註冊。服裝產品開發文憑內容涵蓋時裝創製技術知識、服裝物料、時裝設計、產品開發及電腦應用。服裝創製技術文憑主要教授服裝製作技術。另一個新課程，時裝設計工程專業文憑課程旨在通過密集的樣辦製作訓練，以提升學員的紙樣及車縫技巧。

此外，訓練局也開辦一些專門範疇的課程，例如皮革知識、手製皮鞋、3D立體時裝創製技術及電腦服裝紙樣設計、放碼及排嘜。3D立體時裝創製技術課程得到新科技培訓計劃的支持，使學員能以相宜的學費，學到有關應用於時裝最新的科技。

我們開展了一系列內衣的公開講座，內容涵蓋由內衣的基礎認識到胸圍染色的專題。這系列的免費講座相當成功，我們其後設計了精確計算胸圍成本的短期課程及3個僱員再培訓局的內衣課程，包括胸圍的產品開發、製作及紙樣設計。除此之外，訓練局會定期舉辦有關內衣產品開發的企業培訓課程，並配合我們新研發的「顧客為本一次成功內衣開發模型」PD\_IA，以增強個別內衣公司的表現。

我們確信隨著這些應用研究項目於數年內完成，可使訓練局能推出更多有下列特色的培訓課程：

- 深入了解行業的運作
- 解決現有運營上的問題
- 適用於現實工作環境的數碼平台解決方案

## 展望

由此觀之，服裝業在未來的日子裡將要面對前所未有的挑戰，訓練局會以強大的專業知識，配以積極的態度為業界提供切合時宜的培訓課程及其他支援服務。

We have also started servicing the industry in the provision of training and consultancy work on Sustainability Reporting, an initiative which is gaining momentum in Hong Kong. The Hong Kong Stock Exchange has now requested that all local listed companies would need to prepare its ESG report. The companies should follow the required disclosure level to present its Key Performance Indicators, including Workplace Quality, Environmental Protection, Operating Practices and Community Involvement.

In 2015, we represented the US-based Sustainable Apparel Coalition (SAC) to train more than 100 companies on Higg Index 2.0 in Hong Kong and the Mainland. There are now over 7,000 companies adopted Higg Index globally and the corresponding results and information are being shared with their customers. The adoption rate of Higg Index is growing strong and we do believe that the development of this sustainable measurement tool will be one of the key trade standards of our industry.

In addition, with funding support from Trade and Industry Department, we have worked together with Sustainable Fashion Business Consortium (SFBC) to develop a Higg Index Smart Toolkit platform that help SMEs accurately interpreting and responding to the Higg Index requirements in order to attain a higher score.

## Training Activities

New programmes and courses have been developed to enhance students' technical competency especially in the area of product development. Two diploma programmes have been designed to be registered at QF Level 3. Diploma in Fashion Product Development covers technical knowhow of fashion garment creation, clothing materials, fashion design, product development and computer application. Diploma in Fashion Creation Technology focuses on garment making technology. Another new programme, namely, Professional Diploma in Fashion Design Engineering aims to enhance students' skills in pattern making and sewing through intensive training on prototype making.

In addition, courses are developed in some specialised areas like leather knowledge, hand-made shoes, 3D technology for fashion sample development, and computer application in pattern design, grading and marker planning. The course of 3D technology for fashion sample development is funded by the New Technology Training Scheme which sponsored the students who could learn about the latest technology in fashion application at an affordable tuition.

We have started launching an Open Lecture Series of intimate apparels which spanned from the basics of intimates to specific topic on bra printing. With the success of this free lecture series, we then designed a short course on precise bra costing and three ERB courses in intimate apparels which covered bra product development, making and pattern design. Besides, there is a corporate training course on intimate product development which has been offered on regular basis aiming to enhance the performance of individual intimate apparel company with the aid of our newly developed PD\_IA Right-first-time Intimate Product Development System.

It is confident that with the continuing completion of the number of applied research projects in the coming years, we will be able to provide more training programmes with the following characteristics:

- In-depth understanding of the industrial practices
- Solutions to problems in existing operations
- Digital platform of solutions applicable to the real working environment

## Looking Ahead

There is no doubt that our industry will be facing with more challenges in the next few years and the Authority will, with our enhanced expertise, be even more actively seeking to better serve our industry with appropriate and timely training programmes and other supporting activities.

# 訓練局委員

# Members of the Authority



楊振勳先生  
Mr. YEUNG Chun-fan



陳振東博士  
Dr. CHAN Chun-tung, John



陳永安先生  
Mr. CHAN Wing-on, Roger



陳永燦先生  
Mr. CHAN Wing-sun, Samuel



鄭文德先生  
Mr. CHENG Man-tak, Richard



張路路女士  
Ms. CHEUNG Lu-lu



蔡少森先生  
Mr. CHOI Shiu-sum, Philip



周展程先生  
Mr. CHOW Chin-ching, Jason



馮煒堯先生  
Mr. FUNG Wai-yiu, Willie



黃猶鴻先生  
Mr. HWONG Yau-hung, Benny



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



吳慧敏女士  
Miss NG Wai-min, Sylvia



吳為棉先生  
Mr. NGO Wai-min, Ricky



蕭翠芳女士  
Ms. SIU Chui-fong



楊敏賢女士  
Ms. YANG Ming-yen, Teresa



**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

**陳永燊先生**  
**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

**張路路女士**  
**Ms. CHEUNG Lu-lu**  
業外人士  
Lay Member

**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

**周展程先生**  
**Mr. CHOW Chin-ching, Jason**  
勞工及福利局常任秘書長代表  
representing the Permanent  
Secretary for Labour and Welfare

**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.

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

**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

**吳慧敏女士**  
**Miss NG Wai-min, Sylvia**  
工業貿易署署長代表  
representing the Director-General of  
Trade and Industry

**吳為棉先生**  
**Mr. NGO Wai-min, Ricky**  
香港毛織出口廠商會有限公司代表  
representing the Hongkong  
Knitwear Exporters & Manufacturers  
Association Ltd.

**蕭翠芳女士**  
**Ms. SIU Chui-fong**  
職工會代表  
representing Trade Union

**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

## 卸任委員 Retired Members

(2015年6月1日生效)  
(w.e.f. 1 June 2015)  
**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

(2015年8月10日生效)  
(w.e.f. 8 August 2015)  
**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

(2015年9月5日生效)  
(w.e.f. 5 September 2015)  
**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

**楊棋彬先生**  
**Mr. Kevin YEUNG**  
業外人士  
Lay Member

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.



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  
陳永燦先生  
鄭文德先生  
林大輝博士  
樂其龍先生  
周展程先生

#### 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  
張路路女士  
周展程先生  
樂其龍先生  
吳為棉先生

#### 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. CHOW Chin-ching, Jason

#### 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  
Ms. CHEUNG Lu-lu  
Mr. CHOW Chin-ching, Jason  
Mr. LOK Kee-loong, Richard  
Mr. NGO Wai-min, Ricky

#### 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  
黃猶鴻先生  
林大輝博士  
吳鏡波博士  
吳慧敏女士

#### 委員會職權：

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

### 公共關係委員會

鄭文德先生 (主席)  
張路路女士  
馮煒堯先生  
吳鏡波博士  
蕭翠芳女士  
楊敏賢女士

#### 委員會職權：

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

### 職員編制委員會

馮煒堯先生(主席)  
陳永安先生  
陳永燊先生  
蔡少森先生  
黃猶鴻先生  
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. HWONG Yau Hung, Benny  
Dr. Hon. LAM Tai-fai  
Dr. NG Keng-po, Roger  
Miss NG Wai-min, Sylvia

#### 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)  
Ms. CHEUNG Lu-lu  
Mr. FUNG Wai-yiu, Willie  
Dr. NG Keng-po, Roger  
Ms. SIU Chui-fong  
Ms. YANG Ming-yen, Teresa

#### Terms of Reference:

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

### Committee on Staff Establishment

Mr. FUNG Wai-yiu, Willie (Chairman)  
Mr. CHAN Wing-on, Roger  
Mr. CHAN Wing-sun, Samuel  
Mr. CHOI Shiu-sum, Philip  
Mr. HWONG Yau Hung, Benny  
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.



年終時，訓練局全職職員人數為四十二人。部份全日制及兼讀制課程的講授，由八十名兼職講師負責，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，有十九名職員參與約二十五項不同形式的培訓項目。

At the year-end, there was 42 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 80 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 19 staff members benefited from the Authority's support for their participation in around 25 programmes and activities.

年終時的職員狀況可見於下表：

Staff position at the year-end is set out below:

職位名稱	職員人數 NUMBER OF STAFF	STAFF GRADE
總幹事	1	Executive Director
總監	3	Director
講師	3	Lecturer
教導員	2	Instructor
項目主任	10	Project Officer
項目助理	4	Project Assistant
行政主任	4	Administrative Officer
市場推廣/課程統籌	4	Marketing/Programme Coordinator
文員	4	Clerk
技術員	2	Technician
辦公室助理	2	Office Support Assistant
清潔員	3	Cleaner
<b>總計</b>	<b>42</b>	<b>Total</b>





於2015年，訓練局開辦一系列全日及兼讀制的學位、高級文憑、高等文憑、文憑、證書及短期課程，以適合不同需求之人士。

本年度，訓練局共培訓了4,359名畢業生/學員，以下是完成課程的人數分佈：

In 2015, the Authority offered a series of full-time and part-time programmes includes bachelor's degree, higher diploma, advanced diploma, diploma, certificate and short courses to suit different needs of individuals.

This year, a total of 4,359 graduates / trainees completed the programmes at the Authority. The number of graduates / trainees of each programme is summarised as follows:

課程類別	畢業 / 培訓人數 NUMBER OF GRADUATES / TRAINEES	PROGRAMME TYPE
全日制訓練課程	66	Full-time Training Programmes
兼讀制訓練課程		Part-time Training Programmes
高等文憑課程	87	Advanced Diploma Programmes
文憑課程	565	Diploma Programmes
證書課程	50	Certificate Programmes
短期課程	126	Short Courses
服裝製品及紡織業新技能提升計劃	101	Skills Upgrading Scheme Plus for Wearing Apparel and Textile Sector
小計	929	Sub-total
企業培訓	1,122	Corporate Training Programmes
研討會/工作坊	2,242	Seminars/Workshops
總計	4,359	Total

## 就業服務

訓練局為企業及畢業生/學員提供全方位的就業服務，包括協助企業招聘合適的員工及支援畢業生/學員尋找工作及規劃職業生涯。

訓練局更為畢業生/學員提供個別輔導服務，如面試技巧、建立積極的態度和自信心等，更不時安排就業講座。透過參與這些活動，學員可以更加了解就業市場、工作要求和職業前景。

## Placement Service

The Authority provides a comprehensive range of employment service to assist the companies in related industries for recruitment purposes and graduates/students in job searching and career planning.

Career talks and individual counselling services such as interview skills, building up of positive attitude and self-confidence are provided to those graduates/students. By participating in these activities, students could learn more about the job market, job requirements and career prospects.

## 全日制訓練課程

為切合時裝及紡織業的需要，訓練局於2007年成立時裝學院。其目的是聯同本地／海外合作夥伴向中學文憑試畢業生提供不同級別的全日制課程。除課堂外，學員有機會參與實習課，在真實工作環境中獲取實踐操作經驗。

2015年，時裝學院與合作夥伴開辦了以下兩個課程：

時裝設計、造型及推廣(榮譽)文學士學位  
時裝學高級文憑

此學士學位課程由密德薩斯大學、香港公開大學李嘉誠專業進修學院與時裝學院在港合辦。課程讓學員有機會學習到時裝設計、視覺傳意和推廣的知識和技術。

時裝學高級文憑由香港公開大學李嘉誠專業進修學院與時裝學院合辦。課程讓學員掌握紙樣製作、紡織、數碼影像、成衣製作及時裝營銷的知識和技能。學員須製作作品集及參與研習，讓他們全面認識時裝業最新的行業運作和全球化特性。畢業學員將來可製作自己的設計。



## Full-time Training Programmes

In order to meet the needs of the fashion and textile industry, the Authority set up the Fashion Academy in 2007. Its aim is to provide full-time training programmes at a variety of levels with local and/or overseas partners for the graduates of Hong Kong Diploma of Secondary Education Examination (HKDSE). Besides lectures, students have the opportunities to take part in practical sessions so as to gain hands-on experience in a real working environment.

In 2015, the following full-time programmes were offered by the Academy and its partners:

BA Honours Fashion Design, Styling and Promotion  
Higher Diploma in Fashion Studies

The bachelor's degree programme is a programme jointly offered by the Middlesex University, Li Ka Shing Institute of Professional and Continuing Education of the Open University of Hong Kong (OUHK LiPACE) and the Academy. It provides an opportunity for students to acquire knowledge and skills in fashion design, visual communication and promotion.

The Higher Diploma in Fashion Studies programme, jointly offered by the OUHK LiPACE and the Academy, equips students with knowledge, skills and techniques in pattern making, textiles, digital imaging, garment construction and fashion marketing. Students have to create a portfolio fit and do projects which enable them to have a thorough understanding of the latest industrial practice and the global nature of the fashion industry. Graduates of this programme are expected to create their own designs in the future.





同時，訓練局亦與僱員再培訓局開辦下列課程；

#### 時尚服飾採購證書

此就業掛鈎的時尚服飾採購證書課程對象為中五學歷程度及具兩年或以上工作經驗的失業人士。學員畢業後，訓練局為他們提供六個月的就業跟進服務。

### 兼讀制課程

訓練局開辦了八個類型的部份時間制學歷及非學歷課程。內容涵蓋針織學、服裝學、採購、時裝及紡織學、時裝設計、紙樣製作、男士西裝製作及鞋履。課程主要對象為在職及有興趣人士。課程讓學員掌握行業需要的基本及進階知識與技術，並提升學員的學歷與就業能力。

#### 高等文憑

訓練局聯同香港紡織及服裝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。課程旨在提升業界從業員的學歷和專業知識。

#### 服裝及紡織文憑

自2007年起，訓練局開辦服裝及紡織文憑課程。課程的設計提供靈活性及選擇性，讓從業員和新入行人士可終身學習。課程涵蓋五個範疇，包括時裝設計、紙樣設計、服裝技術、時裝營銷和紡織技術。成功完成六個和十八個特定單元／三張證書，學員可分別取得證書和文憑。

The Authority also offered the following programme with the Employees Retraining Board:

#### · Certificate in Fashion Merchandising

This placement-tied Certificate in Fashion Merchandising course has been designed for unemployed Form Five qualification holders who have two years or above of work experience. After completion, 6 month placement follow-up services have been provided to the graduates.

### Part-time Training Programmes

The Authority offers eight types of part-time award-bearing and non-award-bearing programmes which cover areas of knitwear studies, apparel studies, merchandising, fashion and textile studies, fashion design, pattern making, men's suit tailoring and footwear. The programmes are designed for the in-service personnel and interested persons. The programmes aim to equip the students with basic and advanced knowledge and skills required by the industries as well as to upgrade the qualifications and enhance the employability of the students.

#### Advanced Diploma

The Authority and the Hong Kong Institution of Textile and Apparel jointly organise two advanced diploma programmes, namely Advanced Diploma in Knitwear Studies and Merchandising, and Advanced Diploma in Apparel Studies and Merchandising. The programmes aim to upgrade the qualifications and professional knowledge of practitioners of the industries.

#### Diploma Scheme in Fashion and Textile Studies

This programme has been offered since 2007. It is designed to provide flexibility and choices for the practitioners and new entrants of the industries pursuing life-long learning. The programme mainly covers five areas, namely Fashion Design, Pattern Design, Apparel Technology, Fashion Merchandising and Textile Technology. By completing 6 and 18 specific module/3 certificates, students can obtain a certificate and a diploma award respectively.

## 一年制三維服裝設計及創樣製作文憑課程

此文憑是一項持續進修基金可發還款項課程。課程讓從業員掌握時裝設計、紙樣設計、服裝設計、紙樣放碼、排版圖設計、立體量裁和成衣製作的專門知識和技能。

## 基礎男士西裝縫製證書

此課程讓學員掌握製作男士西裝的基本技能。新星有限公司為此課程第一及第二期學員提供了獎學金。其中兩位學員已獲發第一期獎學金。因應學員的回應及市場需求，訓練局重新設計此課程。新課程名稱為「男士西裝製作證書課程」。在新課程中，學員須完成「基礎男士西裝縫製」和「基礎男士西裝裁剪」，擴闊自己的知識，並提升其技術及就業能力。



## 新技能提升計劃

訓練局開辦了一系列新技能提升計劃課程。課程涵蓋紙樣設計及立體量裁和針織。課程主要目的是提升在職人士的專業知識及技術，並為新入行的人士提供相關行業基本培訓。以上提及的課程均由僱員再培訓局資助。

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

This diploma is a reimbursable programme under the Continuing Education Fund. It is designed to equip the practitioners with professional knowledge and technical skills in fashion design, pattern design, apparel design, pattern grading, marker planning, 3D modelling and garment making.

## Certificate in Fundamental Men's Suit Tailoring

The programme is designed to equip students with basic skills in constructing men's tailored suit. Ascot Chang Co. Ltd. has sponsored scholarships for the 1st and 2nd intakes of this programme. Two awardees of the 1st intake have received the scholarship. In response to the student feedback and needs of the market, the authority has redesigned the programme. The new programme named as Certificate in Men's Suit Tailoring. Under the new structure, students are required to complete "Fundamental Men's Suit Making" and "Fundamental Men's Suit Drafting". This new programme could broaden the knowledge and enhance the skills as well as employability of the students.



## Skills Upgrading Scheme Plus

The Authority offers a series of Skills Upgrading Scheme Plus (SUS Plus) courses which cover the areas of pattern design and modelling as well as knitting. The courses aim to enhance the professional knowledge and skills of in-service personnel and provide introductory training to the new entrants of the related industries. All these courses have been subsidized by the Employees Retraining Board.



### 鞋履證書課程

此證書課程主要針對兩個範疇，包括製鞋工藝和鞋履設計。修讀此課程的學員可掌握以上兩個範疇的基本知識及實務技能。



### Certificate in Footwear

This certificate programme mainly covers two areas, practical shoemaking and footwear design. It aims to equip students with fundamental knowledge and practical skills in these two areas.



### 暑期時裝技術課程

暑假期間，訓練局開辦了實現時裝設計意念課程，目的是為高中及專上學生提供深入及增強的技術培訓，將潮流意念轉化為時裝。



### Summer Fashion Technology Course

During the summer vacation, the Authority has offered a course on "Realising Fashion Design Idea", which aims to provide intensive skills enhancement training to senior secondary and post-secondary students so that they know how to develop an idea into fashion garments.



### 短期課程

訓練局開辦了一系列非學歷短期課程。範疇涵蓋手袋設計、針織設計、時裝設計、洗衣知識和童鞋製作。課程特別為有需要學習指定範疇知識或技能的人士而設。除此以外，學員亦可以短期課程模式選修服裝及紡織文憑和鞋履證書課程的單元。

### Short Courses

A series of short-term non-award-bearing courses which cover the areas of handbag design, knit design, fashion design, laundry knowledge and kid's shoemaking have been offered by the Authority. They are designed for those who would like to acquire knowledge or skills in specific areas. Besides these, interested persons could also take the modules under Diploma Scheme in Fashion and Textile Studies and Certificate in Footwear in short course mode.

## 企業培訓課程

訓練局為時裝、製衣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、技能提升、採購及買貨。於2015年，訓練局曾向不同機構及公司提供以下之培訓：

「行動學習法」培訓以提升人力及團隊素質及營運效益

毛衫製造的基本要點

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

增強對一般制服的量身定制技巧

增強營業部人員對產品開發的知識

洗滌及去漬工藝

內衣產品的紙樣製作

前綫銷售員產品知識培訓

品質及生產管理

西裝顧問的進修課程

西裝顧問培訓和認證

服裝跟单員培訓

優質管理人員培訓

## Corporate Training Programmes

The Authority has tailor-made different types and levels of corporate training for the organisations and companies in the fashion, clothing and related industries. The subject areas cover manufacturing, retailing, skills upgrading, merchandising and buying. In 2015, the Authority provided the following training to various organisations and companies:

"Action Learning" training to improve the quality of human resources and the team as well as operational efficiency

Basic Essentials of Sweater Manufacturing

Effective Negotiation Tactics and Skills

Effective Production Control and Sewing Practice Enhancement on Uniform Shirts for Disciplinary Forces

Enhancement of Made-to-measure Regular Uniform Tailoring

Enhancement of Product Development Knowledge to Sales Personnel

Laundry and Stain Removal

Pattern Making for Bra Products

Product Knowledge Training for Frontline Sales

Quality and Production Management

Refresher Course for Suit Advisors

Suit Advisor Training and Certification

Training for Clothing Merchandiser

Training for High Quality Manager





## 研討會及工作坊

訓練局舉辦一系列短期研討會及工作坊。參與者可以在不同領域獲得最新的知識，並可與講者和其他與會者交流意念和經驗。訓練局曾於2015年舉辦了以下的研討會及工作坊：

時裝樣品開發所應用的3D技術

毛衫洗水之升級、轉型及零排放方案分享

棉花 - 全球市場和採購及消費趨勢

2015年對棉花價格和採購市場的展望

希格斯指數2.0 (設備模組)

嶄新技術與快速時尚營運研討會

## 品質保證

自2000年起，訓練局已獲得ISO 9001證書，證明訓練局的品質管理系統已達到國際標準。在香港，訓練局是第一所工業培訓機構獲得此世界級認證。

由2008年起，香港特區政府推出香港資歷架構（資歷架構）。過去七年，不少大專院校及培訓機構開辦的課程已獲評審，並獲認可為資歷架構下的課程。

為回應資歷架構的設立，訓練局亦製訂了其品質保證系統，並開辦資歷架構認可課程。於未來數年，訓練局致力提供更多資歷架構認可課程，藉此讓更多學員在持續學習和行業發展方面得益。

## Seminar and Workshop

A series of short-term seminars and workshop has been organised by the Authority. The participants could gain latest knowledge in a special area and exchange ideas and experiences with the speakers and other participants. The following seminars and workshops were organised in 2015:

3D Technology for Fashion Sample Development

Cases Sharing on Upgrading, Reengineering and Zero Emission of Sweater Washing

Cotton - Global market and Sourcing & Consumer Trends

Cotton Price and Sourcing Market Outlook in 2015

Higg Index 2.0 (Facility Module)

Seminar on New Technologies and Fast Fashion

## Quality Assurance

Since the year of 2000, the Authority has been awarded the ISO 9001 certificate. This means the quality management system of the Authority is up to the international standard. In Hong Kong, the Authority is the first industrial training organisation that obtains such a world-class accreditation.

Since 2008, HKSAR government has been launching the Hong Kong Qualifications Framework (HKQF). In the past seven years, many programmes/courses offered by tertiary institutions and training bodies has been accredited and recognised under the HKQF.

In response to the establishment of the HKQF, the Authority has set up its own quality assurance system and offered QF-recognized courses. The Authority is committed to the provision of more QF-recognized courses in the next few years so as to benefit the students in the aspects of continuous learning and career advancement.

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

憑藉著對行業深入了解和專業的技术知識，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，使我們的客戶能以更佳的条件去迎接各種艱巨挑戰。

## 2015年的重點項目包括：

- 希格斯指數2.0（設備環境模組）的諮詢服務
- 碳足跡績效分析
- 發展智能工具包，促進香港服裝和鞋類中小企業採用希格斯指數以提升競爭力及可持續發展
- 實施基礎碳足跡模型
- 編寫環境、社會及管治報告
- 編寫可持續發展報告
- 為「清潔始於設計方案」設備環境模組3.0提供支援服務
- 新疆服裝專業導師培訓

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 innovative industry thinking, forward-looking organization methods and quantifiable solutions that enable our customers to meet a variety of daunting challenges.

## Key projects in 2015 included:

- Advisory Service on Higg Index 2.0 (Facility Environmental Module)
- Carbon Footprint Performance Analysis
- Developing a Smart Toolkit to Facilitate SMEs in the Hong Kong Apparel and Footwear Industry to Adopt the Higg Index to Enhance Competitiveness and Sustainability
- Implementation of Activity Based Carbon Footprint Modelling System
- Preparation of ESG Report
- Preparation of Sustainability Report
- Support Service for “Clean by Design Program” for Facility – Environmental Module 3.0
- Training for Clothing Professional Instructors in Xinjiang





## 創新及科技基金資助的項目

### 建構紡織生產過程基礎水足跡模型

此項目是建構一個基礎水足跡模型，藉以測定紡織業在生產過程中的水足跡現況。此模型制定具體及可量度的水足跡目標，從而降低水足跡及減少水污染。

此水足跡量度方式，能增加廠商在披露水足跡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。

### 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，已制定全面的知識庫及多媒體案例庫，以支持產品開發過程。



## Project Funded by the Innovation and Technology Fund

### Activity-based Water Footprint Modelling of Textile Manufacturing Processes

This project develops an Activity-based Water-Footprint Model for determination of water-footprint of each manufacturing process in the textile industry. The model formulates specific and measurable targets with respect to reduction of water-footprint and water pollution.

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.

### 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 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 product development process.



## SimFactory - 成衣生產管理的電腦輔導系統 (第二階段)

本項目是建構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。

此第二階段將會加入以下功能：

單件流生產模式

生產線轉款功能

生產線再平衡設定

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

The project develops 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.

The second phase includes the following additional features:

One-piece flow production

Style changeover

Consecutive manpower re-allocation





## 可持續發展基金資助的項目

### 牛仔服裝的可持續發展生命週期評估— 消費者指南

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。

項目小組透過出版「“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。

訓練局亦舉辦展覽及到訪全港九新界的中學，向學生傳遞有關牛仔褲環保訊息。此外，訓練局更於九龍灣訓練中心舉行工作坊，示範如何用舊牛仔褲改造成其他實用物品。透過各類活動，向市民介紹牛仔褲的保養知識及改造方法。

## Projects Funded by the Sustainable Development Fund

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

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.

A comic jeans handbook, which introduced the history, life cycle of denim garments and related information on sustainability, had been published.

Exhibitions and secondary school visits were conducted all over Hong Kong to deliver the green message on denim garments. Workshops were also hosted at Kowloon Bay training centre with the live demonstration of upcycling old denim product. Through these activities, publics learnt more about the caring process and upcycle methods of denim garments.



## 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。

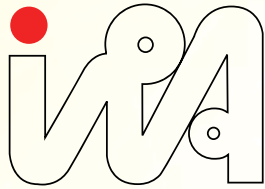
Sustainable Fashion Business Consortium (SFBC) is a group of Hong Kong based companies in the textile and apparel sector committed to promoting and increasing the use of sustainable practices across the fashion supply chain. With the pressing issue of global warming, air and water pollution, and the 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。組織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. As no single source of standards exists, there is a lack of standardisation in the apparel, textile, and footwear industry. This gap creates conflicting requirements across customers. GAFTI's goal is to reduce complexity and remove costs from common industry practices and prevent increased scrutiny from press and governments, which could lead to increased regulation.





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

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

可持續發展成衣聯盟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。該聯盟正致力減少成衣及鞋類行業對環境和社會的影響。



The Sustainable Apparel Coalition 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.

香港緬甸工商協會由一群紡織、服裝和製造業的持份者成立於2013年。協會主要關注有關緬甸投資的發展動向，目的是集合與團結志同道合的創業者，透過會員之間的交流去分享有關於緬甸投資的寶貴經驗與知識，以致能幫助潛在投資者投資於亞洲“最後的邊疆”。



The Hong Kong Myanmar Manufacturers Association was established in 2013 by a group of textile, garment and manufacturing stakeholders. The association aims to promote the unity of like-minded entrepreneurs and to assist other potential investors by sharing and communicating with members on seeking to invest in to the “the last frontier” of Asia.

## 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30頁至59頁製衣業訓練局的財務報表，此財務報表包括於2015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。

## 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 30 to 59, which comprise the statement of financial position as at 31 December 2015, 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.



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

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

## 意見

我們認為，該等財務報表已根據香港財務報告準則真實而公平地反映訓練局於2015年12月31日的財務狀況及截止該日止年度的財務表現和現金流量，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

2016年4月18日

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

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

## Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Authority as at 31 December 2015, and of its financial performance 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

18 April 2016

\* 報告之中文譯本如與英文有異，概以英文為準。

## 截至2015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 2015

		附註 Notes	2015 港元 HK\$	2014 港元 HK\$
<b>收入</b>	<b>INCOME</b>			
訓練稅總徵收額	Gross training levy		283,300	438,860
減:香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department		(60,049)	(68,121)
			223,251	370,739
銀行利息收入	Bank interest income		5,896	8,601
培訓課程收費	Receipts from training courses		8,513,035	10,536,092
工業項目收入	Industrial project income		9,401,791	4,956,535
政府補助金	Government grants	3	188,377	657,807
股息收入	Dividend income		5,059,952	4,872,342
雜項收入	Sundry income		246,366	291,226
			23,638,668	21,693,342
<b>支出</b>	<b>EXPENDITURE</b>			
審核費	Audit fee		130,000	130,000
折舊	Depreciation	5	1,346,690	1,434,095
宣傳費用	Expenses on publicity		260,167	288,840
一般行政開支	General administrative expenses		4,091,031	3,839,452
工業項目開支	Industrial project expenses		7,202,915	3,752,266
培訓課程講師費	Lecture fee on training courses		993,060	1,259,793
員工成本	Staff costs		11,167,885	11,285,854
培訓成本	Training costs		304,973	260,002
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		5,090	1,597
			25,501,811	22,251,899
<b>本年度虧損</b>	<b>DEFICIT FOR THE YEAR</b>		(1,863,143)	(558,557)
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:			
可供出售之投資之公平價值變動	Changes in fair value of available-for-sale investments		(12,211,800)	2,971,500
年內其他全面收益/(虧損), (除稅後)	OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR, NET OF TAX		(12,211,800)	2,971,500
<b>本年度總全面收益/(虧損)</b>	<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR</b>		(14,074,943)	2,412,943



# 2015年12月31日財務狀況表

## STATEMENT OF FINANCIAL POSITION

31 December 2015

		附註 Notes	2015 港元 HK\$	2014 港元 HK\$
<b>非流動資產</b>	<b>NON-CURRENT ASSETS</b>			
物業、廠房及設備	Property, plant and equipment	5	4,342,651	5,515,888
可供出售股本投資	Available-for-sale investments	6	108,110,500	120,322,300
<b>非流動資產總額</b>	<b>Total non-current assets</b>		<b>112,453,151</b>	<b>125,838,188</b>
<b>流動資產</b>	<b>CURRENT ASSETS</b>			
應收帳款	Accounts receivable	7	1,373,213	1,354,567
預付款項、按金及其他 應收帳款	Prepayments, deposits and other receivables	8	999,040	919,617
現金及現金等值項目	Cash and cash equivalents	9	8,888,108	11,679,722
<b>流動資產總額</b>	<b>Total current assets</b>		<b>11,260,361</b>	<b>13,953,906</b>
<b>流動負債</b>	<b>CURRENT LIABILITIES</b>			
應付帳款	Accounts payable	10	103,125	82,550
其他應付帳款及應計費用	Other payables and accruals	11	3,036,633	5,060,847
<b>流動負債總額</b>	<b>Total current liabilities</b>		<b>3,139,758</b>	<b>5,143,397</b>
<b>流動資產淨額</b>	<b>NET CURRENT ASSETS</b>		<b>8,120,603</b>	<b>8,810,509</b>
<b>資產淨額</b>	<b>Net assets</b>		<b>120,573,754</b>	<b>134,648,697</b>
<b>儲備</b>	<b>RESERVES</b>			
普通儲備	General reserve	12	38,668,950	40,532,093
可供出售股本投資重估儲備	Available-for-sale investment revaluation reserve		81,904,804	94,116,604
<b>儲備總額</b>	<b>Total reserves</b>		<b>120,573,754</b>	<b>134,648,697</b>



主席 Chairman

## 截至2015年12月31日止年度權益變動表

## STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2015

		可供出售股本 投資重估儲備 Available-for-sale Investment revaluation reserve 港元 HK\$	普通儲備 General reserve 港元 HK\$	合計儲備 Total reserves 港元 HK\$
於2014年1月1日	At 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:			
可供出售之投資之公平 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日及 2015年1月1日	At 31 December 2014 and 1 January 2015	94,116,604	40,532,093	134,648,697
年內虧損	Deficit for the year	-	(1,863,143)	(1,863,143)
年內其他全面虧損：	Other comprehensive loss for the year:			
可供出售之投資之公平 價值變動	Changes in fair value of available-for-sale investments	(12,211,800)	-	(12,211,800)
年內總全面虧損	Total comprehensive loss for the year	(12,211,800)	(1,863,143)	(14,074,943)
於2015年12月31日	At 31 December 2015	81,904,804	38,668,950	120,573,754

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

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



## 截至2015年12月31日止年度現金流量表

### STATEMENT OF CASH FLOWS

Year ended 31 December 2015

		附註 Notes	2015 港元 HK\$	2014 港元 HK\$
<b>經營業務所得現金流量</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
本年度虧損	Deficit for the year		(1,863,143)	(558,557)
調整：	Adjustments for:			
銀行利息收入	Bank interest income		(5,896)	(8,601)
可供出售股本投資的股息收入	Dividend income from available-for-sale investments		(5,059,952)	(4,872,342)
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		5,090	1,597
折舊	Depreciation	5	1,346,690	1,434,095
			(5,577,211)	(4,003,808)
應收帳款增加 / (減少)	Increase / (decrease) in accounts receivable		(18,646)	2,132,897
預付款項、按金及其他應收帳款增加	Increase in prepayments, deposits and other receivables		(79,423)	(196,204)
應付帳款 (減少) / 增加	(Decrease) / increase in accounts payable		20,575	(27,760)
其他應付帳款及應計費用 (減少) / 增加	(Decrease) / increase in other payables and accruals		(2,024,214)	738,696
經營業務用於現金流量淨額	Net cash flows used in operating activities		(7,678,919)	(1,356,179)
<b>投資業務所得現金流量</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
購入物業、廠房及設備項目	Purchases of items of property, plant and equipment	5	(178,543)	(463,972)
已收利息	Interest received		5,896	8,601
已收可供出售股本投資的股息	Dividends received from available-for-sale investments		5,059,952	4,872,342
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定期存款減少 / (增加)	Decrease/(increase) in time deposits with original maturity more than three months when acquired		2,663,840	(8,640)
投資業務所得現金流量淨額	Net cash flows from investing activities		7,551,145	3,520,931
現金及現金等值項目增加 / (減少) 淨額	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		(127,774)	2,164,752
年初現金及現金等值項目	Cash and cash equivalents at beginning of year		9,015,882	6,851,130
年終現金及現金等值項目	<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		8,888,108	9,015,882
現金及現金等值項目結餘分析	<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>			
現金及銀行結餘	Cash and bank balances	9	6,216,758	9,015,882
無抵押定期存款	Non-pledged time deposits	9	2,671,350	2,663,840
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		8,888,108	11,679,722
購入時原到期日多於三個月無抵押定期存款	Non-pledged time deposits with original maturity of more than three months when acquired		-	(2,663,840)
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		8,888,108	9,015,882

## 1. 公司資料

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

### 2.1 編製基準

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

香港會計準則第19號（修訂本）

*界定福利計劃：僱員供款*

*2010至2012年週期香港財務報告準則之年度改進*

*2011至2013年週期香港財務報告準則之年度改進*

採納上述經修訂的準則對本財務報表並沒有明顯的財務影響及對本財務報表所採用的會計政策並沒有重大的轉變。

## 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 for the first time for the current year's financial statements.

Amendments to HKAS 19

*Defined Benefit Plans: Employee Contributions*

*Annual Improvements to HKFRSs 2010-2012 Cycle*

*Annual Improvements to HKFRSs 2011-2013 Cycle*

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

## 2.3 已頒佈但尚未生效的 香港財務報告準則

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

香港財務報告準則第9號  
*金融工具*<sup>2</sup>

香港財務報告準則第10號及香港會計準則第28號 (2011) (修訂本)  
投資者與其聯營或合營公司之間的資產出售或注資<sup>1</sup>

香港財務報告準則第10號，第12號及香港會計準則第28號 (2011年) (修訂本)  
投資實體：應用編制合併報表的例外情況<sup>1</sup>

香港財務報告準則第11號 (修訂本)  
收購聯合營運權益的會計法<sup>1</sup>

香港財務報告準則第14號  
監管遞延賬目<sup>3</sup>

香港財務報告準則第15號  
來自客戶合約利益<sup>2</sup>

香港會計準則第1號 (修訂本)  
披露主動性<sup>1</sup>

香港會計準則第16號 (修訂本) 及第38號 (修訂本)  
澄清可接納的折舊及攤銷方式<sup>1</sup>

香港會計準則第16號 (修訂本) 及第41號 (修訂本)  
農業：結果實的植物<sup>1</sup>

香港會計準則第27號 (2011修訂本)  
獨立財務報表中權益法<sup>1</sup>

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<sup>1</sup>

<sup>1</sup> 由2016年1月1日或之後開始的年度期間生效

<sup>2</sup> 由2018年1月1日或之後開始的年度期間生效

<sup>3</sup> 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及因此並不適用於訓練局

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

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

HKFRS 9  
*Financial Instruments*<sup>2</sup>

Amendments to HKFRS 10 and HKAS 28 (2011)  
Sale or Contribution of Assets between an Investor and its Associate or Joint Venture<sup>1</sup>

Amendments to HKFRS 10, HKFRS 12 and HKAS 28(2011)  
Investment Entities: Applying the Consolidation Exception<sup>1</sup>

Amendments to HKFRS 11  
Accounting for Acquisitions of Interests in Joint Operations<sup>1</sup>

HKFRS 14  
Regulatory Deferral Accounts<sup>3</sup>

HKFRS 15  
Revenue from Contracts with Customers<sup>2</sup>

Amendments to HKAS 1  
Disclosure Initiative<sup>1</sup>

Amendments to HKAS 16 and HKAS 38  
Clarification of Acceptable Methods of Depreciation and Amortisation<sup>1</sup>

Amendments to HKAS 16 and HKAS 41  
Agriculture: Bearer Plants<sup>1</sup>

Amendments to HKAS 27 (2011)  
Equity Method in Separate Financial Statements<sup>1</sup>

Annual Improvements 2012-2014 Cycle  
Amendments to a number of HKFRSs<sup>1</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2016

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2018

<sup>3</sup> Effective for an entity that first adopts HKFRSs for its annual financial statements beginning on or after 1 January 2016 and therefore is not applicable to the Authority



## 2.3 已頒佈但尚未生效的 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。

## 2.3 ISSUE BUT NOT YET EFFECTIVE 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.

## 2.4 主要會計政策概要 (續)

### 非金融資產減值 (續)

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

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Impairment of non-financial assets (continued)

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

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

### Related parties

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

- (a) the party is a person or a close member of that person's family and that person
  - (i) has control or joint control over the Authority;
  - (ii) has significant influence over the Authority; or
  - (iii) is a member of the key management personnel of the Authority or of a parent of the Authority;
- Or
- (b) the party is an entity where any of the following conditions applies:
  - (i) the entity and the Authority are members of the same group;
  - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);

## 2.4 主要會計政策概要 (續)

## 關連人士 (續)

- (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；
- (viii) 該實體或集團之任何成員向訓練局或其母公司提供關鍵管理服務

## 物業、廠房及設備與折舊

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

## Related parties(continued)

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

## Property, plant and equipment and depreciation

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



## 2.4 主要會計政策概要 (續)

### 物業、廠房及設備與折舊 (續)

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。

### 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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

### 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.

## 2.4 主要會計政策概要 (續)

### 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，以公平價值計量加收購金融資產應佔之交易成本計算，惟以公平價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：

#### 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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### 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:

#### 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.

## 2.4 主要會計政策概要 (續)

### 投資及其他金融資產 (續)

#### 可供出售金融投資

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

於初步確認後，可供出售金融投資以公平價值進行後續計量，其未實現收益或虧損作為可供出售金融投資重估儲備的在其他全面收益中確認，直至解除確認投資（累積收益或虧損計入淨收益中的其他收入）或直至投資被釐定為出現減值時（累積收益或虧損從可供出售金融投資重估儲備重分類至淨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。

#### 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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Investments and other financial assets (continued)

#### 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.

#### 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.



## 2.4 主要會計政策概要 (續)

### 取消確認金融資產 (續)

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。

### 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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Derecognition of financial assets (continued)

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.

### 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.

## 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 (續)

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。

倘一項可供出售資產出現減值，其成本值 (扣除任何主要付款及攤銷) 與其現行公平值之差額，在扣減以往在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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Impairment of financial assets (continued)

#### Financial assets carried at amortised cost (continued)

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.

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.

## 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)

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)

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 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$
2015年12月31日	31 December 2015					
於2015年1月1日：	At 1 January 2015					
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
於2015年1月1日， 扣除累積折舊	At 1 January 2015, net of accumulated depreciation	-	3,928,965	76,642	1,510,281	5,515,888
添置	Additions	-	-	12,550	165,993	178,543
出售	Disposals	-	-	-	(5,090)	(5,090)
年內折舊撥備	Depreciation provided during the year	-	(828,307)	(13,602)	(504,781)	(1,346,690)
於2015年12月31日， 扣除累積折舊	At 31 December 2015, net of accumulated depreciation	-	3,100,658	75,590	1,166,403	4,342,651
於2015年12月31日：	At 31 December 2015:					
成本	Cost	19,413,409	8,283,074	266,819	6,335,653	34,298,955
累積折舊	Accumulated depreciation	(19,413,409)	(5,182,416)	(191,229)	(5,169,250)	(29,956,304)
帳面淨值	Net carrying amount	-	3,100,658	75,590	1,166,403	4,342,651



5. 物業、廠房及設備(續) 5. PROPERTY, PLANT AND EQUIPMENT (continued)

		樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$
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

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毛損總額為12,211,800港元（2014年：盈利總額為2,971,500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102,674,200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

	2015 港元 HK\$	2014 港元 HK\$
Listed equity investments, at fair value:		
Hong Kong	<u>108,110,500</u>	<u>120,322,300</u>

During the year, the fair value loss of the Authority's available-for-sale investments recognised in other comprehensive income amounted to HK\$12,211,800 (2014: gain of HK\$2,971,500).

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\$102,674,200 in aggregate.

## 7. ACCOUNTS RECEIVABLE

	2015 港元 HK\$	2014 港元 HK\$
Accounts receivable	<u>1,373,213</u>	<u>1,354,567</u>

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)

7. ACCOUNTS RECEIVABLE (continued)

被認為並無出現減值的應收帳款的帳齡分析如下：

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

	2015	2014
	港元	港元
	HK\$	HK\$
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		
	989,879	1,271,254
	27,750	83,313
	355,584	-
	<u>1,373,213</u>	<u>1,354,567</u>

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。

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

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。

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



## 8. 預付款項，按金及其他應收帳款

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

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

## 8. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2015	2014
	港元	港元
	HK\$	HK\$
Prepayments	48,490	385,650
Deposits and other receivables	950,550	533,967
Prepayments, deposit and other receivables	<u>999,040</u>	<u>919,617</u>

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。

## 9. CASH AND CASH EQUIVALENTS

	2015	2014
	港元	港元
	HK\$	HK\$
Cash and bank balances	6,216,758	9,015,882
Time deposits	2,671,350	3,840
Cash and cash equivalents	<u>8,888,108</u>	<u>11,679,722</u>

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. 應付帳款

應付帳款為不計息，且一般須於30日內清付。

## 10. ACCOUNTS PAYABLE

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

## 11. 其他應付帳款及應計費用

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。

## 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

## 11. OTHER PAYABLES AND ACCRUALS

	2015	2014
	港元	港元
	HK\$	HK\$
Deferred income	1,501,712	2,867,280
Other payables	999,677	360,289
Accruals	535,244	1,833,278
	<u>3,036,633</u>	<u>5,060,847</u>

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. RELATED PARTY TRANSACTIONS

Compensation of key management personnel of the Authority:

	2015	2014
	港元	港元
	HK\$	HK\$
Short term employee benefits	<u>2,554,050</u>	<u>1,764,000</u>

## 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：

2015 <u>金融資產</u>	2015 <u>Financial assets</u>	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	-	108,110,500	108,110,500
應收帳款	Accounts receivable	1,373,213	-	1,373,213
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)	950,550	-	950,550
現金及現金等值項目	Cash and cash equivalents	8,888,108	-	8,888,108
		<u>11,211,871</u>	<u>108,110,500</u>	<u>119,322,371</u>
<u>金融負債</u>	<u>Financial liabilities</u>			<u>金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$</u>
應付帳款	Accounts payable			103,125
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>1,318,179</u>
				<u>1,421,304</u>

## 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:



14. 金融工具類別 (續)

14. FINANCIAL INSTRUMENTS BY CATEGORY  
(continued)

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>
<u>金融負債</u>	<u>Financial liabilities</u>			<u>金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$</u>
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>

## 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

#### 公平值計量分類為

於2015年12月31日	As at 31 December 2015
可供出售投資	Available-for-sale investments
- 上市股權工具(香港)	Listed equity investment (Hong Kong)

#### 公平值計量分類為

於2014年12月31日	As at 31 December 2014
可供出售投資	Available-for-sale investments
- 上市股權工具(香港)	Listed equity investment (Hong Kong)

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。

在香港之上市股本投資的公平值是按活躍市場報價釐訂。

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。

## 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

#### Fair value measurements categorised into

第一層	第二層	第三層	合計
Level 1	Level 2	Level 3	Total
HK\$	HK\$	HK\$	HK\$
108,110,500	-	-	108,110,500

#### Fair value measurements categorised into

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

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

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

The Authority has assessed that the fair values of 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：

	2015年 12月31日 31 December 2015	高 / 低 2015 High/low 2015	2014年 12月31日 31 December 2014	高 / 低 2014 High/low 2014
香港 – 恆生指數 Hong Kong – Hang Seng Index	21,914	28,589 / 20,368	23,305	25,363 / 21,138

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES(continued)

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:



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

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。

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.

		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\$
2015	2015		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,081,105
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(1,081,105)
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)

### 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。

### 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.

16. 財務風險管理的目的及政策(續)

流動資金風險

訓練局的目標是通過投資和處置可供出售投資，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：

應付帳款	Accounts payable
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

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Liquidity risk

The Authority's objective is to maintain a balance between continuity of funding and flexibility through investment and disposal of 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:

		於要求時或少於1年	
		On demand or less than one year	
		2015	2014
		港元	港元
		HK\$	HK\$
		103,125	82,550
		1,318,179	1,971,746
		<u>1,421,304</u>	<u>2,054,296</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2015年12月31日及2014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 2015 and 31 December 2014.

17. 財務報表的審批

訓練局各委員已於2016年4月18日審批本財務報表及認可刊發。

17. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 18 April 2016.



製 衣 業 訓 練 局  
CLOTHING INDUSTRY TRAINING AUTHORITY





製衣業訓練局  
CLOTHING INDUSTRY TRAINING AUTHORITY

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