



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.



目錄 CONTENTS

- 全面 Events in Brief
- 全席前言 hairman's Foreword
- 總幹事序言 Executive Director's Message
- 1 **2**訓練局組織 Structure of the Authority
- 1 3 委員會 Committees

- 16 Staff
- 2 O學員 Trainees
- 3 O訓練項目 Training Programmes
- 4 2工業支援項目 Industry Support Projects
- 4 **3**政府資助項目 Government Funded Project
- 4 獨立核數師報告書
 ☐ Modependent Auditors' Report

EVENTS IN BRIEF

02

第十八屆教育及職業博覽會

訓練局展出的攤位,以學員的創意 作品及課程推介為重點,讓參觀人 士一站式地獲取有關製衣業的升學 及擇業的最新資料。

此外,訓練局亦為大會提供了一場 行業講座,名為「投身時裝業工作 之路」,介紹行業的發展及入行途 徑。

18th Education & Careers Expo

The Authority's booth highlighted with trainees' creative design pieces and the courses offered. The public was able to obtain up-to-date training and career information of the clothing industry on the spot.

Also, a career seminar - "Road to Work in the Fashion Career" was delivered to introduce the career development and training opportunity in the Fashion Industry.





02-03

開放E

與職業訓練局聯合舉辦九龍灣訓練 中心「聯合開放日」。

當日的焦點項目由學生會策劃,以 「天然」為題的時裝設計比賽,並 由學員們親自示範及表演,倍添親 切,贏得來賓的熱烈譜賞。

Open Days

The Joint Open Days at the Kowloon Bay Training Centre was co-organised with Vocational Training Council.

Highlight of the days was the creative Fashion Design Competition with the theme of *Nature* organized by the Student Union. To add a personal touch, this attractive show was cat-walked by the trainees themselves which received many compliments from the visitors.





03

台灣學習團:

環保再生紡織品

獲得新科技培訓計劃資助,訓練局 與台灣紡織產業綜合研究所合作於 3月10-14日舉辦了台灣學習團。

透過在台灣實地考察和課堂講解, 使參加者對再造紡織品有最新的了 解。

Overseas Training Programme on Recycling Textiles To Taiwan

With the support of New Technology and Training Scheme (NTTS), the Authority collaborated with the Taiwan Textile Research Institute to organize an intensive training programme from 10 March to 14 March 2008.

Through the fieldworks and lectures with delegates from Taiwan textile industry, the participants of this training programme got the latest knowledge of the special features of recycling textiles.





04

招聘講座 - 「立德國際公證香港有限公司」,「美欣達 (香港)有限公司」及「昌泰 國際集團有限公司」

三間公司的代表向應屆畢業生介紹 時裝行業之最新市場就業情況及職 位空缺,並提醒學員在初次求職面 試時的準備,不少學員即場登記報 名。

Recruitment Talk - Bureau Veritas Hong Kong Limited, Mizuda (Hong Kong) Ltd, and Cheong Tai International Holdings Ltd.

Representatives from 3 companies briefed the graduates on the latest employment market situation in the fashion industry and the job vacancies in their companies. Useful interview and job hunting tips for fresh graduates were given. Many of them applied for the jobs on the site.

04

時裝企業持續發展聯盟正式 成立

訓練局一向致力於推廣時裝企業的 可持續發展,有見於全球時裝及製 衣業的急速發展,努力尋求轉變的 契機,因此,訓練局率先發起與多 家業內舉足輕重、並具有強烈社會 企業責任感的時裝企業,共同成立 全港首個以推行時裝業環保及可持 續發展意念的組織,藉此進一步推 廣時裝企業可持續發展的重要性。 於4月22日,在香港特別行政區政府 環境局可持續發展首席助理秘書長 陳秀芳女士、以及前立法局議員現 任思匯政策研究所行政總監陸恭蕙 博士共同見證下,訓練局正式宣佈 時裝企業持續發展聯盟 (Sustainable Fashion Business Consortium)的成立。 在各個創會會員的積極支持下,時 裝企業持續發展聯盟將大力宣傳及 推廣可持續發展及環境保護的理 念,以及如何將之應用到時裝供應 鏈的各個過程中。

時裝企業持續發展聯盟的宗旨不單只希望能與業內的紡織及時裝公司合作,還希望能與其他零售商或品牌以及一些非政府組織,如RITE Group及世界自然(香港)基金會等的合作。透過這些合作,時裝企業持續發展聯盟希望能制訂出一個更清晰的發展方向。

The Launching of Sustainable Fashion Business Consortium

The Authority has been continuously putting efforts in promoting the importance of sustainable development in the fashion industry. In recognising the rapid growth and changing trend of the industry, the Authority took the initiative to form the first organization that aimed to promote environmental awareness and sustainability of the fashion industry in Hong Kong. In 22 April 2008, under the witnesses of Ms. Jennifer Chan, Principal Assistant Secretary for the Sustainable Development Division, Environment Bureau and Dr. Christine Loh, Chief Executive Officer of Civic Exchange and the former Legislative Council Member, the Authority formally announced the official launch of the Sustainable Fashion Business Consortium (SFBC). Together with its founding members that are all conscious of their corporate social responsibility to the industry, SFBC aims to promote and increase the use of sustainable practices, at the same time enhancing awareness towards the issue of environmental protection across the fashion supply chain.

SFBC's vision is to work together with not only companies in the textile and apparel industry, but also to cooperate with other organizations such as retailers/brands and NGOs. By joining hands with other groups such as the RITE Group and WWF Hong Kong, SFBC targets to develop a clear roadmap for sustainable textiles and garments for the future generation.





06

於2008年6月20日參觀美國 線業的東美線業 -

美國線業在環境保護方面的領導性地位是其完全品質管制方案的邏輯性延伸。他們通過保護土地、空氣和水這些基本資源來保護我們的地球。他們已制定環保及安全方面的政策及流程,亦在國內的廠房實施,旨在保護環境不受製造產品的污染。東美線業直屬美國線業(香港)有限公司,於2002年,她的污水處理系統獲廣東省政府頒贈獎狀。故此團不單參觀了整個縫紉線的生產過程,同時亦參觀了她們的污水處理系統。

Visit American & Efirds (A&E) Dongmei Thread Manufacturing Company on 20 June 2008

A&E's environmental leadership is a logical extension of the Total Quality Management Program. They have established policies for the environment and safety improved operation processes, such as investing in equipment and programs designed to safeguard the environment from the by-products of textile manufacturing. **Dongmei Thread Manufacturing Co. Ltd.** is one of the subsidiaries of American & Efird (HK) Ltd., and in 2002 the company received an award from the Guangdong Province for its wastewater treatment set-up in the factory. Our delegation not only visited the sewing thread production plant, but also the waste-water treatment system as well.





30

中學生出路資訊Show

教育統籌局、勞工處、香港輔導教師協會、及香港教育城合辦違項展覽,訓練局為中五離校生提供一系列製衣行業的培訓途徑及資訊,更為大會提供了三場名為「投身時裝業工作之路」的行業講座,吸引了不少人查詢有關課程。

Information Expo for Secondary School Leavers

It was co-organised by Education and Manpower Bureau, Labour Department, Hong Kong Association of Careers Masters & Guidance Masters, and Hong Kong Education City. Comprehensive information about study opportunities in the clothing industry for the Form 5 school leavers was displayed and three career seminars "Road to work in the Fashion Career" were scheduled. The Authority booth attracted a vast number of course enquiries.

08

於2008年8月30日參觀華嘉 集團於河源市的華嘉工業城

華嘉集團成立於1986年,經營範圍主要有毛衫、綿針織品、服裝、各類毛紗等。華嘉集團與河源經濟及科技發展中心合作於河源市內建立河源華嘉工業城,工業城佔地1,500平方米,城內設立中央污水處理系統,以吸引外地的印花、染色工業在此設廠投資。

Visit Wah Gar Group's Heyuan Wah Gar Industrial Park on 30 August 2008

Wah Gar Group, established in 1986, its products range from sweaters, cotton knit wears, woven garments to all kinds of woolen yarns. Wah Gar Group and Heyuan Economic and Technology Development Corporation jointly started the project of Heyuan Wah Gar Industrial Park in Heyuan city, Guangdong Providence. The Industrial Park occupies an area of 1.5 square kilometers with a state-of-theart central wastewater treatment plant which allures investments of textile printing and dyeing industry around the world.





12

畢業典禮

勞工及福利局局長張建宗GBS太平紳士應邀為主禮嘉賓並於典禮上致辭,勉勵學員們要繼續秉持終身學習的精神:「自強不息」。於2008年,訓練局共有5.584名學員畢業。

Graduation Ceremony

Mr. Matthew Cheung Kin-chung , GBS, JP, Secretary for Labour and Welfare Labour and Welfare Bureau, was invited to be the Guest of Honour to address the Ceremony. Mr. Cheung encouraged our graduates to continue their lifelong learning: "Be prepared to empower yourself". There were altogether 5,584 graduates in year 2008.









12

於2008年12月11日參觀南 集團

南旋集團於1990年成立,產品主要 是羊絨毛衫及時款成衣,其總部設 於大埔,而廠房則設於大圍及國內 的惠州。南旋集團位於惠州市惠城 區南旋工業中心的廠房,佔地面積 達50多萬平方米,廠內設備完善, 計有毛衫生產機械,羊絨紡紗及絲 網印花等。

Visit Nameson Group's Huizhou Nameson Industrial Centre on 11 December 2008

Established in 1990, Nameson Groups product line includes sweater, cashmere and fashionable garments. Their head office is located in Tai Po and with business operation in Tai Wai and Mainland China-Huizhou. Covering an area of around 500,000 square meters, Huizhou Nameson Industrial Centre is facilitated with its own factories for sweater manufacturing, cashmere spinning, and screen printing.

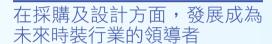


主席前言

CHAIRMAN'S FOREWORD

作為香港提供訓練課程及教育培訓的主要機構之一,製衣業訓練局透過有效的培訓和專業的顧問服務,協助香港製衣業提升至世界級的競爭水平。一直以來,我們提供了與製衣業相關的高質素培訓課程,並將之融入至香港持續發展的社會經濟需要。

The Clothing Industry Training Authority, being one of the premier training providers in Hong Kong, has been committed to assist the Hong Kong clothing industry to enhance its global competitiveness through effective training and professional consultancy service. Over the years, we have provided high quality training relevant to the industry and adapted to the evolving socioeconomic needs of Hong Kong.



作為地區的原料樞紐,香港在環球企業網絡及擁有高技術的人力資本方面取得持續優勢。不過,香港還有兩個不容忽視的弱點:生產原創設計的能力以及穩定而具高質素的採購員的供應。在2005年取消紡織配額制後,這兩方面便成為香港發展為時裝樞紐的重要關鍵。

為解決這些弱點,製衣業訓練局提供了創新及實用的時裝採購及設計訓練課程。我們的畢業生擁有最新的紡織及製衣知識和技能。這些良好的基礎使他們能夠配合時裝行業上採購及供應鏈方面的持續發展。

實際上,我們的全日制及兼讀制課程吸引很多有志投身於時裝行業的專才。為確保畢業生有足夠能力應付工作上的需要,訓練局為學員提供多元化的訓練環境如課室、設計中心、實習工場及實際的工作環境等,使學員能學習到不同的知識。訓練局在傳授知識及技巧的同時,亦致力於提供全面的學習,使學員能夠豐富個人的人生經驗及個人成長,從而發展人際技巧及了解時裝行業的規矩。

建立策略性的合作關係

過去十年,香港特別行政區政府為使香港轉型為 一個知識型的社會而實施了一連串的教育及培訓 改革政策。為了配合這個新方向,訓練局正積極 發展與本地及海外教育機構合作,以提供更多出 色的培訓及教育課程。

在未來一年,訓練局會繼續積極地與其他本地及 海外高等教育學院合作,以提供更高水平的教 育。此外,訓練局將會成立工業中心,用以對紡 織及成衣的研究。



Development of Future Fashion Industry Leaders in Merchandising and Design

As a regional sourcing hub, Hong Kong has long been taken advantages of its global business network and highly skilled human capital. Nevertheless, two remaining weaknesses lie in its abilities to generate original design and stable supply of quality merchandisers. Such abilities are critical to Hong Kong's development as a fashion hub after the abolition of the textile quota system in 2005.

To address such shortcomings, the Clothing Industry Training Authority offers innovative and practical training programmes in the areas of fashion merchandising and design. Our graduates are fully equipped with up-to-date knowledge and technical know-how of the textile and clothing industry. With this solid foundation, they could have the capacity to grow organically in the aspects of merchandising and supply chain coordination of the fashion industry.

Indeed, both our full-time and part-time programmes attract talents who wish to devote their career to the fashion industry. To ensure the job-applicable ability of our graduates, students acquire their knowledge by an integrated training which takes place in classrooms, design studios, practical workshops and actual working environments. Though our primary goal is the transfer of knowledge and technical know-how, we also strive to provide a well-rounded education that will make the learning process an enriching life experience, that contributes to the trainee's personal growth and the development of social skills and fashion business etiquette.

Building Strategic Collaborations

For the past decade, Hong Kong SAR Government has implemented a series of education and training policy reforms in transforming the region into a knowledge-based society. To cope with this new direction, the Authority has actively developed strategic alliances with other local and overseas tertiary institutions aiming to provide more sophisticated training and education programmes.

In the coming year, the Authority will continue to aggressively preserve collaboration opportunities with other local and overseas tertiary institutions aiming to provide higher levels of education. In addition, the Authority will set up industrial centres for applied research in the areas of textile and clothing at our training centres.

提升學習環境

為吸引有潛質的學員報讀我們的課程,訓練局不 斷地改善校園的設施及提升教師的教學質素,以 提供優質的學習環境予我們的學員。

九龍灣訓練中心將會在2009年夏季進行翻新工程。新的設施包括最先進的編織工場、寬敞的展覽場地及新的資源中心。訓練局承諾提供最新的設施及機器,以維持我們在時裝採購及設計上高質素的教育和培訓。

翻新後的九龍灣訓練中心一定會為學生提供最好 的學習環境及校園生活。

加強機構管治,與社會同步發展

在過去一年,十七位訓練局委員專注於提升訓練局的管治架構及引入多項新建議。在未來一年,訓練局成員將會繼續執行其監察角色,為訓練局作出有效的資源分配及營運管理。同時,他們將領導訓練局更積極地實現需求導向的培訓及教育課程,以協助香港發展為亞太區的時裝設計及貿易樞紐。

展望

時至今日,透過清晰的定位策略、穩步增長的步 伐及追求卓越的熱誠,訓練局提供予環球時裝行 業的培訓課程,已經由基本的技巧訓練演變成最 新的技術及管理課程。

作為一間非牟利及自負盈虧的訓練機構,訓練局努力地提供不同範疇及全面的培訓課程,以配合製衣行業及公眾的需要。為了達至這個目標,我們將會更積極地與業界及具質素的教育機構尋求合作機會,為全日制及兼讀制的學員提供更全面及綜合的培訓及教育課程。透過建立策略性合作關係,雙方院校能利用各自的優勢,共同設計出新的課程給予香港日增的知識型人才。

我們決心要保持在香港提供訓練課程及教育培訓 的領導地位。讓我們為業界及香港社會的利益而 共同努力。

主席

林大輝博士

Enhancing the Learning Environment

In order to attract the best talents in town to join our training programmes, the Authority will constantly upgrade its campus facilities and teaching faculty to provide a quality learning environment for our trainees.

The Kowloon Bay training Centre will undergo renovation during the summer of 2009. New functional areas include state-of-the-art knitting and woven workshops, spacious exhibition areas and the new Resource Centre. The Authority is committed to provide up-to-date facilities and equipment to uphold our highest standard of vocational education and training in the fields of fashion merchandising and design.

The newly renovated Kowloon Bay Training Centre will surely provide trainees with a better learning environment and campus life.

Strengthening Governance and Keeping Abreast of the Times

17 Authority and Committee members devoted to enhance our governance structure and bring in new ideas in the past year. In the year ahead, the Authority members will continue its monitoring and scrutinising role to govern the resources allocation and operation of the Authority. Also, they will lead the Authority to proactively deliver demand-driven training and education programmes which will indefinitely assist Hong Kong to develop into the fashion design and trading hub of the Asia Pacific Region.

Outlook and Prospects

Today, through clearly defined strategies, incremental steps and a passion for excellence, the Authority has emerged from craftsmanship training to up-to-date technical and managerial education provider for the global fashion industry.

Being a non-profit making and self-financing training institution, the Authority works very hard to provide a wider scope and all-rounded training programmes that suit the needs of the industry and the general public. In order to achieve this goal, the Authority will actively seek for partnership opportunities with the industry and other quality training providers in offering integrated and comprehensive training programmes for both full-time and part-time trainees. Via the establishment of strategic alliance, both partners involved could cross-fertilize their own competitive advantages and create synergy to design new programmes for the rising number of knowledge workers in Hong Kong.

We are determined to sustain as the premier clothing industry training provider in Hong Kong. Let us all work together for the best benefit of the industry and the Hong Kong society as a whole.

Dr. Hon. Lam Tai Fai, BBS, JP

Chairman

EXECUTIVE DIRECTOR'S MESSAGE

為了迎合地區上急速的轉變及全球製衣及時裝行業的培訓需求,製衣業訓練局透過有效地培訓和發展管理及技術專才,協助香港製衣業提升至世界級的競爭水平。我們嶄新的培訓課程及工業支援服務已發展至能配合現今知識型社會的需要。在過去一年間,全賴我們的主席、訓練局各委員、合作伙伴、學員、畢業生及各員工的共同努力,我們才能夠取得傑出的成績。在此,我要衷心多謝我們的主席、訓練局成員、伙伴、學生、畢業生及各員工的努力,使我們在過去一年間取得傑出的成績。另外,我更要多謝勞工及福利局無條件的指導,香港特別行政區政府的支持及認同,以及各紡織及服裝商會的慷慨支持和捐助。這些支持及肯定使我們能繼續提供出色的培訓課程及工業支援服務。

In meeting the rapid changes in the Region and increasing training demands of the global clothing and fashion industry, the Clothing Industry Training Authority has continued to uphold its mission to assist the Hong Kong clothing industry to enhance its global competitiveness through effective training and incubating management and technical professionals. Various new training programmes and industrial support services have been developed to cope with the evolving needs of today's knowledge-based society. Thanks to our Chairman, Authority Members, partners, students, alumni and colleagues for their hard works, we were able to achieve outstanding results in the past year. Apart from my heartfelt gratitude to the above groups, I would like to thank the Labour and Welfare Bureau for its unconditional guidance, the Hong Kong SAR Government for its support and recognition, and different textile and apparel associations for their generous support and sponsorships, all of which have contributed to our continuous training and industrial support service excellence in the abreast of time.



推出嶄新的訓練課程及 工業支援服務以迎合 社會轉變的需要

在2008年,我們的全日制課程包括了時裝設計及服飾行業的文憑課程;與澳洲著名學府Gordon Institute (TAFE) 合辦的時裝設計、營銷及市場學高等文憑課程;與香港公開大學李家誠專業進修學院合辦的時裝設計專業文憑課程;以及與香港公開大學合辦的服飾業工商管理學士學位課程。

一直以來,訓練局為製衣業提供了工業支援服務,協助業界在環球市場中維持競爭的優勢。這 些服務包括了工廠管理、質量系統、工業工程應 用、精簡製造及採購工序、以及改善生產力和效 率的計劃。

訓練局的未來方向是為製衣業界及學術界連成一線,並為採購人員提供專業的知識。同時,我們亦會將訓練局的職業導向的教育課程配合政府推行的資歷架構,以得到更多香港市民的認同。

Launching of New Training Programmes and Industry Support Service to Meet Changing Social Needs

In year 2008, our full-time programmes include diploma programmes in Fashion Design and Fashion Business; Advanced Diploma in Fashion Design, Merchandizing and Marketing with Gordon Institute of Australia; Professional Diploma in Fashion Business with LiPace of the Open University of Hong Kong; and Bachelor of Business Administration in Fashion Business with the Open University of Hong Kong.

Whereas, there are two categories of part-time and corporate training programs: (1) Open-to public programmes such as HKITA Advanced Diploma, Diploma Scheme in Fashion and Textile Studies, Pattern design-related structured programmes, Distance learning programmes co-organised with the Open University of Hong Kong, and short courses; and (2) Corporate training programmes such as Basic technical knowledge module, Specific knowledge module, and Merchandising knowledge module. For our part-time and corporate training programmes, we address the industry needs in the areas of vocation education and training. The target participants of the part-time Programmes are merchandisers of different levels. The part-time diploma programmes and short courses are designed for the junior level merchandisers; while seminars are designed to attract senior level merchandisers such as merchandising manager or above ranking. Additional e-learning courses would be introduced to enhance the scope of the existing online education programmes. The strategic partner of these e-learning courses is the Open University of Hong Kong, which has established a comprehensive and efficient e-learning platform in the past decade.

Over the years, CITA offers industry support services to assist these companies in sustaining their competitive edges in the global market. These services cover factory management, quality systems, industrial engineering applications, lean process for production and merchandising, and various productivity and efficiency improvement projects.

The future direction of the Authority is to line up external parties in the clothing industry and academia to accomplish the objective as a knowledge provider for merchandisers. Also, to link the Authority's vocational education programmes to Qualification Framework (QF) for wider recognition among the general public in Hong Kong.

加強企業行政功能

為了節省開支及訓練局持續發展的目的,行政科 在2008年透過重組有效地提升效率。

重組後的行政科正朝著她的使命"提供高質素的企業服務和內部協調,及促使行政的整合和有效率的整體運作以創造良好的工作環境"。行政科主要由六個範疇組成:1. 教學行政;2. 會計;3. 建築事務及維修;4. 人力資源及行政;5. 資訊科技發展;及6. 學生事務及課程推廣。

為了節省成本及提高效率,行政科已經在今年內 將工序自動化。在2009年,新開設的資訊科技發 展部將會製定出一套文件管理系統予各行政部門 使用,加快了資訊檢索及減少紙張的使用率。

為了幫助管理層更有效地進行決策及監察財政運作,會計部和資訊科技發展部將會共同建立一套會計報告系統,使管理層能得到及時和專業的財政分析。

為了提升服務質素及建立同一價值觀,行政科將 會繼續推行一系列的員工培訓及發展計劃,例如 提升客戶服務工作坊、由廉政公署提供的反貪污 研討會及由個人資料私隱專員公署教導正當地處 理個人資料等。

增強創意及團隊精神

革新是將概念轉化為實質行動。創意是把概念轉化為實質行動的重要一步。自2008年,我們提供了創新的培訓課程以迎合不斷轉變的製衣及時裝行業。這些課程包括與香港公開大學合辦的2年制服飾業工商管理學士學位課程、與著名學府Gordon Institute (TAFE) 合辦的時裝設計、營銷及市場學高等文憑課程以及一系列的兼讀制及企業培訓課程。來年,我們將會推出Merchandisers Club的網上平台以聚集全球的採購人員交流最新動態及意見。

員工永遠都是我們重要的資產。訓練局高度鼓勵 及資助在建立人力資本、員工發展及培訓上。為 了提倡工作與生活之間作出平衡,我們在2007年 起推行了五天工作制度。透過正面及開放的溝通 渠道,員工得以分享訓練局的核心價值、使命及 遠景,而我們亦共同努力以提供優質的培訓課程 及服務,以達滿足社會及製衣行業的需求。

建立一個可持續的社會

單靠經濟發展是不能夠達致一個繁榮、健康及和 諧的社會。相反,香港的經濟及社會發展是同樣 重要的。在2008年的世界地球日,訓練局宣佈推 出時裝企業持續發展聯盟。聯盟由12個會員組 成,他們皆意識到他們對製衣及時裝行業的社會 持續發展的實踐,同時亦加強時裝供應鏈對環境 保護的意識。另外,與綠色時裝有關的課題已被 融合在我們的全日制及兼讀制的課程上。

我們相信透過們的努力去推廣可持續的時裝意 念,我們能夠在香港以至亞太地區培養出正面、 關懷及綠色的社會文化。

總幹事

楊國榮教授

Strengthening Corporate Administrative Functions

For the sake of cost saving and sustainable growth of the Authority, the Administration Division had been restructured for higher efficiency and effectiveness in 2008.

The restructured Division has carried forward its mission "to provide quality corporate services and in-house coordination, and to promote integrated administration, overall operational effectiveness for creating an ideal working environment." Its six areas of work cover: 1. Academic Administration, 2. Accounts, 3. Building Service & Maintenance, 4. Human Resources and Administration, 5. IT Development, and 6. Student Affairs and Course Promotion.

To reduce cost and improve efficiency, the Division has been undertaking the automation of work process throughout the year. In 2009, with the involvement of the IT Development Department, custom-made document management system would be provided for several administrative departments. The system expedites information retrieval and minimises paper consumption.

To facilitate management decision making process and monitoring of financial performance of operations, timely and professional financial analysis would be provided by the revitalized accounts reporting system set up with the collaboration of the IT Development Department.

To enhance services quality and cultivate a common set of values, the Administration Division would continue to design a series of staff training and development programmes, such as customer service enhancement workshop, anti-corruption seminar by ICAC and proper handling of personal information by the Privacy Commission.

Enhancement of Innovativeness and Team Spirit

Innovation is the act of putting ideas into action. Creativity is a necessary step towards the ultimate goal of putting new ideas into action. Since 2008, we have been offering innovative training programmes which suit the needs of the ever-changing clothing and fashion industry. These programmes include 2-year BBA in Fashion Business programme which is partnered with the Open University of Hong Kong, Advanced Diploma in Fashion Design which is partnered with the Gordon Institute and a whole list of part-time and corporate training programmes for merchandisers. In the coming year, we are going to launch the Merchandisers Club which we aspire to be the online hub to aggregate busy merchandisers around the world to exchange latest trends and ideas round the clock.

Staff members are always seen as our most invaluable asset. In building the human capital, staff development and training were highly encouraged and subsidized by the Authority. To promote work life balance, we have launched the family friendly 5-day-work-week policy since 2007. Through positive and open staff communications and retreat at all levels, the Authority's core values, mission and vision were shared and together we have made every effort to offer quality training programmes and services to meet the demands of our society and the clothing industry.

Building a Sustainable Society

Economic development alone would not be able to build a prosperous, healthy and harmonious society. Instead, both economic and social development of Hong Kong should be perceived as equally important. On Earth Day in 2008, the Authority announced the official launch of the Sustainable Fashion Business Consortium (SFBC). Together with 12 Founding Members that are all conscious of their corporate social responsibility to the clothing and fashion industry, SFBC aims to promote and increases the use of sustainable practices, and at the same time, raise the awareness on environmental protection across the fashion supply chain. Moreover, related green fashion topics have been integrated into the curriculum of both our full-time and part-time programmes.

We trust that through our effort in promoting sustainable fashion practices, we can cultivate a positive, caring and green social culture in Hong Kong and the Asia Pacific Region at large.

Prof. Philip K.W. Yeung

Executive Director

MEMBERS OF THE AUTHORITY



林大輝博士 (主席) Dr. Hon. LAM Tai-fai, BBS, JP (Chairman)



陳永燊先生 Mr. CHAN Wing-sun, Samuel



陳亞齡女士 Ms. Irene CHEN



鄭文彪先生 Mr. CHENG Man-piu, Francis



鄭文德先生 Mr. CHENG Man-tak, Richard



蔡少森先生 Mr. CHOI Shiu-sum, Philip



馮煒堯先生 Mr. FUNG Wai-yiu, Willia



何智盈女士 Ms. HO Chi-ying, Sabina



梁嘉彥先生 Mr. LEUNG Ka-yuen Lawrence



李澤明先生 Mr. LI Chak-ming, Peter



陸雅儀女士 Ms. Evelyn LU



吳肇基先生 Mr. NG Siu-kei, Kasper



陳福明先生 Mr. Samuel TAN



陶肖明教授 Prof. TAO Xiao-ming



土象志先生 Mr. WONG Cheung-chi Thomas



楊鄅貸女士 Ms. YEUNG Ming-yen Teresa



亲埽塻女士 Ms. YU Sui-king, Susanna

林大輝博士(主席)

Dr. Hon. LAM Tai-fai, BBS, JP (Chairman)

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

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.

陳亞齡女士

Ms. Irene CHEN

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

鄭文彪先生

Mr. CHENG Man-piu, Francis

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

representing the Federation of Hong Kong Industries

鄭文德先生

Mr. CHENG Man-tak, Richard

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

蔡少森先生

Mr. CHOI Shiu-sum, Philip

香港製衣業總商會代表

representing The Federation of Hong Kong Garment Manufacturers

馮煒堯先生

Mr. FUNG Wai-viu, Willie

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

何智盈女士

Ms. HO Chi-ying, Sabina

工業貿易署署長代表

representing the Director-General of Trade and Industry

梁嘉彥先生

Mr. LEUNG Ka-yuen, Lawrence

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

李澤明先生

Mr. LI Chak-ming, Peter

香港製衣業總商會代表

representing The Federation of Hong Kong Garment Manufacturers

陸雅儀女士

Ms. Evelyn LU

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

吳肇基先生

Mr. NG Siu-kei, Kasper

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

Labour and Welfare

陳福明先生

Mr. Samuel TAN

香港出口商會代表

representing The Hong Kong Exporters' Association

陶肖明教授

Prof. TAO Xiao-ming

業外人士

Lay Member

王象志先生

Mr. WONG Cheung-chi, Thomas

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

楊敏賢女士

Ms. YEUNG Ming-yen, Teresa

香港總商會代表

representing The Hong Kong General Chamber of Commerce

余瑞瓊女士

Ms. YU Sui-king, Susanna

職工會代表

representing Trade Union

卸仟委員

Retired Member

(2008年4月14日生效)

(w.e.f. 14 April 2008)

吳國強先生

Mr. NG Kwok-keung, Byron

勞工處處長代表

representing the Commissioner for Labour

(2008年5月5日生效)

(w.e.f. 5 May 2008)

陳逢蘭女士

Ms. CHAN Fung-lan, Doris

工業貿易署署長代表

representing the Director-General of Trade and Industry

(2008年10月1日生效)

(w.e.f. 1 October 2008)

程中湛先生

Mr. CHING Chung-cham, Dennis

勞工處處長代表

representing the Commissioner for Labour

訓練局組織

STRUCTURE OF THE AUTHORITY

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

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

訓練局須由17名委員組成, 其中為:

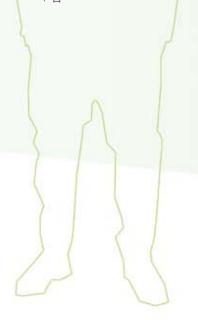
- 香港製衣業總商會所提名的人2名;
- 香港製衣廠同業公會所提名的人2名;
- 職業訓練局紡織及製衣業訓練委員會所提名 的人2名;
- 香港工業總會所提名的人1名;
- 香港中華廠商聯合會所提名的人1名;
- 香港羊毛化纖針織業廠商會所提名的人1 名;
- 香港出口商會所提名的人1名;
- 香港總商會所提名的人1名;
- 香港登記並與製衣業有關的職工會內擔任幹事的人1名;
- 職業訓練局執行幹事所提名的人1名;
- 香港毛織出口廠商會有限公司所提名的人1 名;
- 公職人員2名;及
- 並非公職人員及與上述各機構並不相關的人 1名。

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 therefor;
- 3. to assist in the placement of persons completing training courses;
- 4. to make recommendations with respect to the rate of levy.

The Authority shall consist of 17 members of whom:

- 2 shall be persons nominated by The Federation of Hong Kong Garment Manufacturers;
- 2 shall be persons nominated by the Hong Kong Garment Manufacturers Association Ltd.;
- 2 shall be persons nominated by the Textile and Clothing Training Board of the Vocational Training Council;
- 1 shall be a person nominated by the Federation of Hong Kong Industries:
- 1 shall be a person nominated by The Chinese Manufacturers' Association of Hong Kong;
- 1 shall be a person nominated by the Hong Kong Woollen and Synthetic Knitting Manufacturers' Association Ltd.;
- 1 shall be a person nominated by The Hong Kong Exporters' Association;
- 1 shall be a person nominated by The Hong Kong General Chamber of Commerce;
- 1 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;
- 1 shall be a person nominated by the Executive Director of the Vocational Training Council;
- 1 shall be a person nominated by the Hongkong Knitwear Exporters
 & Manufacturers Association Ltd.;
- 2 shall be public officers; and
- 1 shall be a person, not being a public officer or person connected with any of the organizations as mentioned above.



委員會

COMMITTEES

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

各委員會負責監察影響著訓練局運作的各項範疇,年內,各委員會進行了兩次會議,商討有關事項,並將建議提交訓練局議席審批。至於訓練局方面,全體委員舉行了四次訓練局會議,探討訓練局的未來路向,並擬出應對方略。

訓練局的委員會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

林大輝博士(主席)

陳永燊先生

鄭文彪先生

蔡少森先生

梁嘉彥先生

李澤明先生

王象志先生

委員會職權:

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

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

The Committees oversee specific issues that may affect the operation of the Authority. They met twice in this year to discuss the matters concerned and submitted the recommendations to the Authority meetings for endorsement. Whereas the Authority held four 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

Dr. Hon. LAM Tai-fai, BBS, JP (Chairman)

Mr. CHAN Wing-sun, Samuel

Mr. CHENG Man-piu, Francis

Mr. CHOI Shiu-sum, Philip

Mr. LEUNG Ka-yuen, Lawrence

Mr. LI Chak-ming, Peter

Mr. WONG Cheung-chi, Thomas

Terms of Reference:

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

建築事務發展委員會

鄭文彪先生(主席)

陳亞齡女士

何智盈女士

林大輝博士

吳肇基先生

陶肖明教授

王象志先生

委員會職權:

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

Committee on Building Development

Mr. CHENG Man-piu, Francis (Chairman)

Ms. Irene CHEN

Ms. HO Chi-ying, Sabina

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

Mr. NG Siu-kei, Kasper

Prof. TAO Xiao-ming

Mr. WONG Cheung-chi, Thomas

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

梁嘉彥先生(主席)

陳亞齡女士

吳肇基先生

陳福明先生

陶肖明教授

楊敏賢女士

余瑞瓊女士

委員會職權:

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

Committee on Courses and Equipment

Mr. LEUNG Ka-yuen, Lawrence (Chairman)

Ms. Irene CHEN

Mr. NG Siu-kei, Kasper

Mr. Samuel TAN

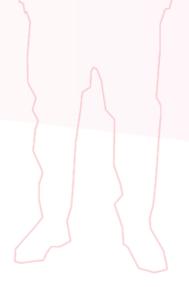
Prof. TAO Xiao-ming

Ms. YANG Ming-yen, Teresa

Ms. YU Sui-king, Susanna

Terms of Reference:

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



公共關係委員會

鄭文德先生(主席)

馮煒堯先生

何智盈女士

林大輝博士

陸雅儀女士

楊敏賢女十

余瑞瓊女士

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。

Committee on Public Relations

Mr. CHENG Man-tak, Richard (Chairman)

Mr. FUNG Wai-yiu, Willie

Ms. HO Chi-ying, Sabina

Dr. Hon. Lam Tai-fai, BBS, JP

Ms. Evelyn LU

Ms. YANG Ming-yen, Teresa

Ms. YU Sui-king, Susanna

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.

職員編制委員會

蔡少森先生(主席)

陳永燊先生

鄭文德先生

馮煒堯先生

李澤明先生

陸雅儀女士

陳福明先生

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 Staff Establishment

Mr. CHOI Shiu-sum, Philip (Chairman)

Mr. CHAN Wing-sun, Samuel

Mr. CHENG Man-tak, Richard

Mr. FUNG Wai-yiu, Willie

Mr. LI Chak-ming, Peter

Ms. Evelyn LU

Mr. Samuel TAN

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58人。另外, 三位兼職講師協助任教全日制課程中的普通話 和商業英語科目。至於部份時間制課程的講 授,主要由60多名兼職講師負責,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21名職員參與約30項不同形式的培訓項目。

除了職員培訓計劃外,訓練局職員自發地參與 節約能源計劃,及紙張循環再用,以支持環保 運動。最終,可使訓練局的資源更有效地運 At the year end, there were 58 full-time staff working in the Authority. Besides, three part-time lecturers conducted the Putonghua and business English sessions of the full-time courses. At the same time, the part-time training programmes were largely supported by over 60 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 21 staff members benefited from the Authority's support for their participation in around 30 programmes and activities.

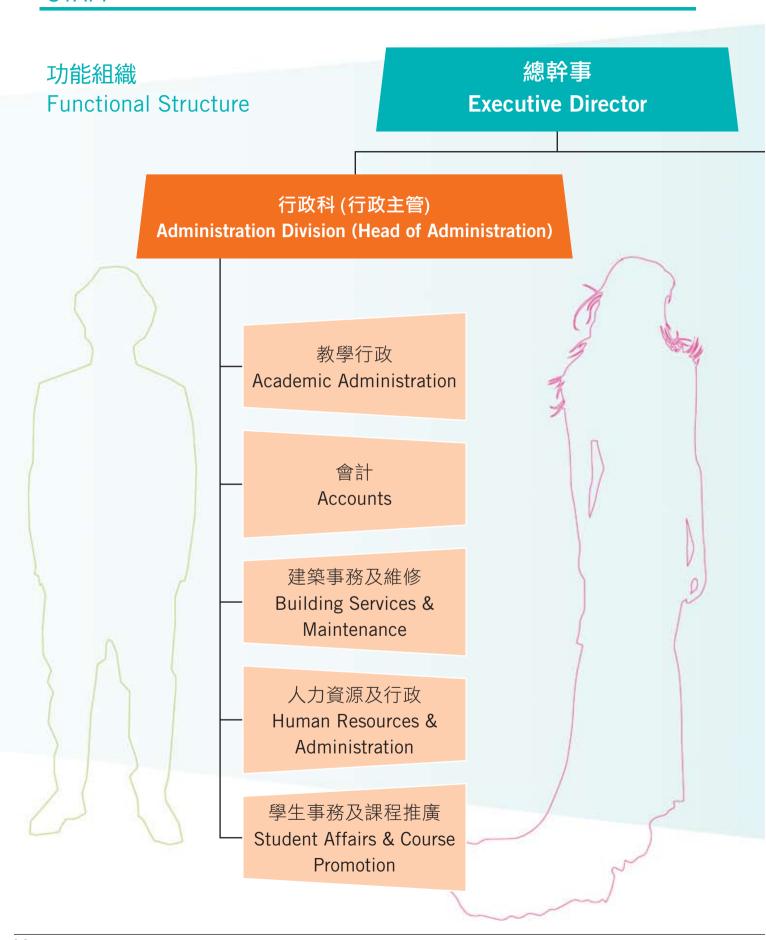
Apart from the staff development programme, staff members initiated the energy saving plan and recycling of used paper that supported the protection of the environment, which eventually, enhanced the efficient use of the Authority's resources.

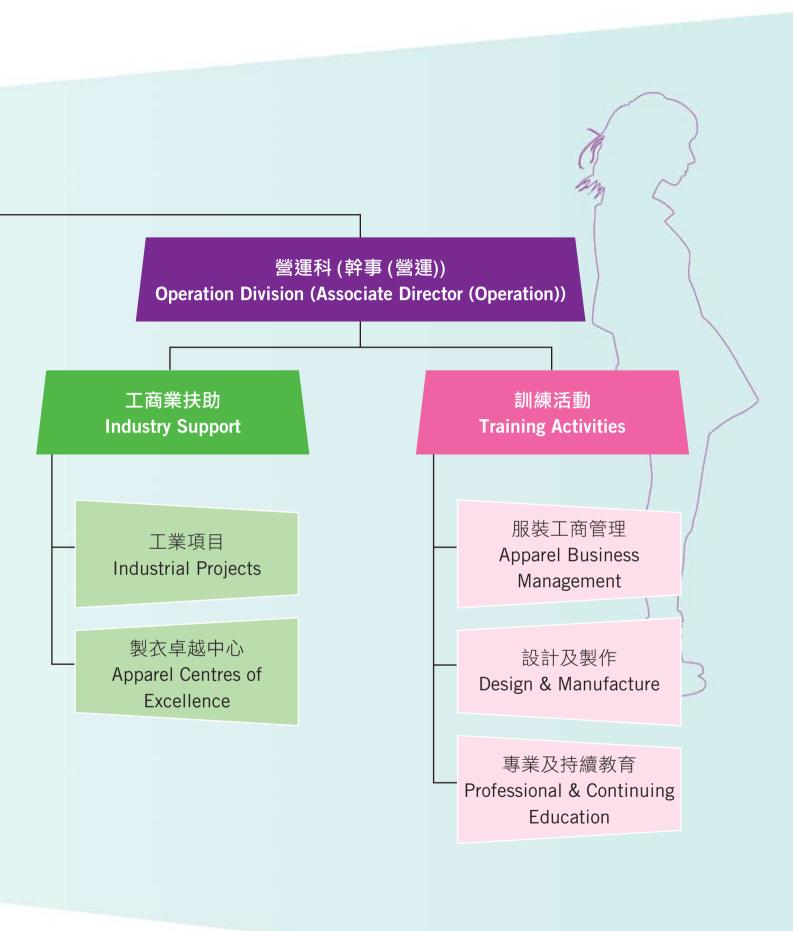


年終的職員狀況可見於下表:

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
幹事	1	Associate Director
行政主管	1	Head of Administration
高級講師	3	Senior Lecturer
講師	11	Lecturer
教導員	3	Instructor
高級項目主任	1	Senior Project Fellow
高級項目主任	4	Senior Project Officer
項目主任	3	Project Officer
項目主任	2	Project Investigator
資訊科技工程師	1	I.T. Engineer
工藝師	2	Technologist
行政主任	3	Administrative Officer
文書主任	2	Clerical Officer
文員	11	Clerk
技術員	4	Technician
清潔員	5	Cleaner
總計	58	Total





TRAINEES

訓練局為中五離校生及文憑畢業生提供一系列 的日間課程,包括文憑、高等文憑、專業文憑 及服飾業工商管理學士學位課程。學員需要支 付課程學費如下:

文憑課程 HK\$1 9,500 高等文憑課程 HK\$45,000 專業文憑課程 第一年 HK\$36,000

第二年 HK\$39,000

服飾業工商管理學士學位課程

第一年 HK\$47,005 第二年 HK\$51,905

訓練局亦協助畢業學員就業,大部份畢業學員 在工作之餘亦不忘進修,以增進自己的知識, 幫助將來的事業發展。

至於業界從業員亦可選擇修讀訓練局為他們設計的部份時間制課程,藉以提升個人的競爭能力。

年內,訓練局共訓練了5,600名學員,以下是完成訓練課程的學員人數分析:

The Authority offers a range of full-time training courses, including diploma, advanced diploma, professional diploma and Bachelor of Business Administration in Fashion Business for F.5 school leavers and diploma graduates respectively. The tuition fee of various full-time programmes:

 Diploma
 HK\$19,500

 Advanced Diploma
 HK\$45,000

 Professional Diploma
 1st year
 HK\$36,000

 2nd year
 HK\$39,000

Bachelor of Business Administration in Fashion Business

1st year HK\$47,005 2nd year HK\$51,905

Trainees are to be assisted in placement upon completion of training. Many of our in-service graduates are eager to pursue their professional development through continued learning of trade knowledge in clothing industry during their spare time.

In-service personnel may attend part-time training programmes designed by the Authority.

During the year, a total of 5,600 trainees have completed training at the Authority. Analysis of trainees by programmes is appended below:

課程類別	畢業 / 培訓人數 NUMBER OF TRAINEES	COURSE CLASSIFICATION
全日制訓練課程		Full-time Training Courses
服裝工商管理課程	100	Apparel Business Management Courses
設計及製作課程	113	Design and Manufacture Courses
受委託開辦的課程	71	Special Commissioned Courses
	284	
部份時間制訓練課程		Part-time Training Courses
短期課程	67	Short Courses
一年制文憑課程	28	One-year Diploma Course
單元制證書/文憑課程	2,122	Modular Certificate/Diploma Courses
服裝製品及紡織業技能提升計劃	74	Skills Upgrading Scheme for Wearing Apparels and Textile Sector
網上訓練課程	13	Online Training Courses
	2,304	
企業內部培訓課程	530	Corporate In-house Training Programmes
研討會/工作坊	2,482	Seminars/Workshops
總計	5,600	Total

學生會活動

訓練局為全日制學員成立的學生會,舉辦多類型活動,以培養學員團隊精神,和建立良好的師生關係。其中活動包括:迎新日、萬聖節晚會、開放日時裝設計比賽、歌唱比賽。

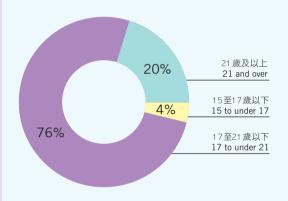
來年,學生會將會增辦更多興趣小組,例如舞 蹈組及話劇組等。

Student Union Activities

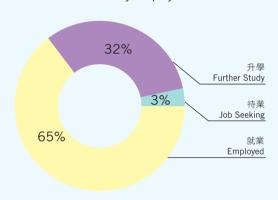
Student Union of the Authority organises many activities for full-time trainees, which aim to develop team spirit and build up rapport between trainees and teachers. Activities include: Orientation Day, Halloween Party, Open Day Fashion Design Competition, and Singing Contest.

In the coming year, more exciting societies will be established such as CITA Dance Society and Drama Club.

全日一年 / 二年制畢業學員年齡分佈 Breakdown of 1-year / 2-year Full-time Graduates by Age

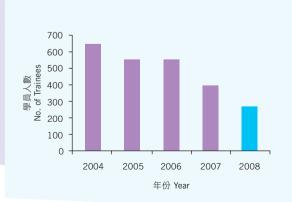


全日一年 / 二年制畢業學員就業情況 Distribution of 1-year / 2-year Full-time Graduates by Employment

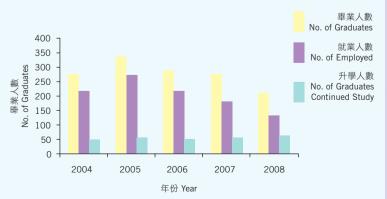


就業資料來自年終的統計 Employment data were collected at the year end

全日一年 / 二年制學員招募情況 Enrollment Trend of 1-year / 2-year Full-time Trainees



全日一年 / 二年制畢業資料分析 Information Analysis of 1-year / 2-year Full-time Graduates



公開比賽的獎項



「2008年皮草設計比賽」由香港毛皮業協會屬下的青委會主辦,目的是提高本地時裝設計學員對皮草時裝設計的興趣,讓他們深入了解毛皮業在本港的發展。對於在是次比賽得到全皮草組季軍,我感到十分高興。我非常多謝與我合作的廠家,由了解設計意念,以至到選擇皮草物料、色彩及配搭等,都令我對皮草工業及市場需求加深認識,上了寶貴的一課。

"The 2008 Fur Design Competition" organised by Hong Kong Fur Federation's Young Executive Committee intended to arouse fashion design trainees' interest in fur design, as well as the development of the fur industry. I was glad to win the Second Runner-up of the Full Fur Category. A big thank you for the co-operation of the fur vendor on the manufacture of my design. From understanding the design concept to the selection of fur materials, colors and accessories, my knowledge on the fur industry and markets was deeply enhanced by this invaluable experience.



為了提高香港鞋款設計及創作水準,並發掘本地優秀的設計人才,香港鞋業總會舉辦「第八屆香港鞋款設計比賽2008」。我同時獲得童裝組季軍及Y-N-K最醒目童鞋大獎,實在喜出望外。我的設計主題為"象棋",設計概念是源自中國的象棋文化,很想把中國文化的特色結合鞋款設計,表達給大家認識和了解。在此,十分感謝鞋商將"象棋"這對童鞋做成實物,展現在大家眼前。

To enhance the creativity and design quality of the Hong Kong footwear industry, and to scout for potential designers, the Federation of Hong Kong Footwear Ltd. organised the "8th Footwear Design Competition Hong Kong 2008". I was ecstatic as I was the winner of the Second Runner-up of the Childrens Shoes Category and the Y-NOT KIDS Award for the Most Smart Kids' shoes. The name of my design was "Chess" which was inspired by the Chinese chess culture. I wanted to perform the cultural characteristics in the shoe design. In addition, a word of thanks should go to the manufacturer of "Chess". Without their help, this pair of childrens shoes would not have appeared in the world.

公開比賽的獎項 Awards from Open Competitions



很高興於「第八屆香港鞋款設計比賽 2008」得到童裝亞軍的成績。記得在設計過程中,花才很多時間從網上、雜誌方面搜集有關的資料。因為我個人認為資料的搜集是很重要的,而且為整感來源的重要因素。這次得獎作品名為"甲蟲","甲蟲"的外觀獨特,圓點的圖案和色彩鮮明奪目,十分適合小朋友,小朋友穿上後一定別有一番可愛的味道,同時又展現出後一定別有一番可愛的味道,同時又展現出他們活潑好動的一面。當頒獎禮上看到自己和堅持終於有所回報,我承諾我會繼續努力去獲取更好的榮譽和成績。

I am very delighted to have the pleasure to win the First Runner-up in the "8th Footwear Design Competition Hong Kong 2008" of the Children's Wear. With an aim to gain the achievement and widen my scope of knowledge, I spent much time to browse on the internet and to study different kinds of magazines so as to collect more information and creative idea. My item is named "Beetle". "Beetle's" appearance is unique with the dotted pattern and the color are eye-catching of which is extremely suitable for children. If children put on "Beetle", I am sure they must be cute, lovely and charming. When I had a look at my product "Beetle" at the prize presentation ceremony, I was really pleased that my hard work and perseverance could be rewarded in this way. I promise myself that I am going to try my best to achieve a higher standing in future fashion design competitions.



在這次鞋款設計比賽中同時獲得女裝組亞軍及 Fiorucci最觸目設計大獎,實在感到非常榮幸和 興奮。因為這是我第二次參加公開設計比賽, 從比賽中獲得獎項感到莫大的鼓勵和被認同。 這是一個寶貴的經驗,所以我會繼續努力創作 更多作品和參與同類型的比賽,還會鼓勵其他 同學多些參加不同的設計比賽來擴闊自己的視 野,和給予自己多些經驗,這是一個發掘潛能 的好機會。 It was the second time I joined the Footwear Design Competition, and I won both the First Runner-up in Ladies' shoes and Award for Most Eye-catching Design. I was indeed very excited. The prizes gave me a lot of encouragement, support and it was definitely a recognition from the industry. I will keep on creating wonderful design works and compete in international competitions. I strongly encourage more trainees to widen their horizons and explore their talents through participation in fashion design competitions.

公開比賽的獎項 Awards from Open Competitions



在香港鞋業總會舉辦「第八屆香港鞋款設計比賽 2008」中獲得男裝組亞軍。參加這次比賽,使我認識到一個完整的設計應該包括時裝、鞋履、及其他配件,這次獲獎增加了我對設計的信心。

In the "8th Footwear Design Competition Hong Kong 2008", I got the First Runner-up of the Mens' Shoes Category. Through the participation, I learnt that a complete design should consist of fashion, footwear and other types of accessories. The award had strengthened my confidence in design.



首先,我要感謝在訓練局的老師們對我一直以來的支持及鼓勵,亦多謝業界舉辦是次的「第八屆香港鞋款設計比賽 2008」,使我有幸參與,並證明自己的能力,獲得女裝鞋袋設計組的亞軍。

在參賽期間與廠商之間的溝通,使我學習到設計師與生產者之間兩者配合的重要性。我出席了比賽大會舉辦的鞋業講座,使我能獲得關於鞋的基本知識,讓我的作品更完整和實用。這次的作品,我命名為"越鳥-Pavo"。"越鳥"是孔雀的學名,孔雀的羽毛擺動時之優美,成為了我的創作靈感。作品中加入了羽毛和玻璃石,使作品更為高雅。精緻的切割圖案,加上纖綿布和繩結鈕,更帶出點點中國韻味。使整個作品表現出時尚感之餘,佩戴者亦能帶出東方女性的魅力。

Firstly, I must take this opportunity to express my sincere gratitude to my teachers in the Clothing Industry Training Authority with their ongoing support and encouragement. Besides, I would like to thank for the organisers of the "8th Footwear Design Competition Hong Kong 2008" to give me the chance to win the First Runner-up in the Ladies' Shoes and Bags Cateory.

Through this competition and the relevant seminar, I have a chance to strengthen my confidence and widen my knowledge and experience in the footwear industry which are invaluable. My design is named as "Pavo". "Pavo" is peacock which is my inspiration for this competition. The exquisite of feather swing of the peacock had become my main creative source. The feathers and the glass stones made the product to be more elegant. Refined cut- pattern, brocade and knot Niu, uphold the Chinese flavor and show a sense of Eastern feminine charm.



由職業訓練局、香港理工大學、製衣業訓練局 及建造業訓練局,聯合主辦的「2008年全港青 年技能比賽(女裝裁製)」中,我獲得了冠軍。 非常感謝訓練局的老師,他們不但發掘我在時 裝方面的潛能,還鼓勵我努力比賽,贏取獎 項,令我信心大增,期望日後能在製衣業界有 所發展。 Being the Champion of the "2008 Hong Kong Youth Skills Competition (Ladies' Dressmaking)" co-organized by the Vocational Training Council, The Hong Kong Polytechnic University, the Clothing Industry Training Authority, and the Construction Industry Training Authority, I felt grateful to my teachers in the Authority. They helped me realize my potential in fashion and encouraged me to take part in the Competition. With the Championship, I am confident in taking up a career in the fashion industry and sincerely looking forward to it.



我在「2008年全港青年技能比賽 (女裝裁製)」得到季軍。非常慶幸得到老師的悉心指導,使我的製衣工藝成績突飛猛進。老師更鼓勵我參加比賽並贏得了獎項,希望能和老師們分享我的喜悦。

I got the Second Runner-up of the "2008 Hong Kong Skills Competition (Ladies' Dressmaking)". Under the guidance of my teachers, I was pleased to make great progress in clothing technology. With their encouragement, I participated in this competition and won the prize. I would like to share my pleasure with my teachers.

日間訓練課程

Full-time Training Courses

服裝工商管理課程

服裝工商管理系列課程的設立,旨在培育學員對成衣商業的專業知識、以及實務應用。

2008年是訓練局在培訓工作上的一個新里程碑。訓練局與香港公開大學於2008年5月14日簽訂合作協議,攜手開辦「服飾業工商管理學士」全日制銜接課程,為本校全日制文憑畢業同學,提供升讀學士學位課程的機會。

這個兩年制銜接課程,在設計上正針對這瞬息萬變的營商環境。除了增強學員對經營管理的專業知識之外,課程亦著重加深其對服飾業界實務運作的深入了解,而更重要的是要擴闊他們的國際視野和觸覺,培養他們獨立分析和思考的能力,讓他們日後即使在複雜多變的商業環境下,仍能作出準確的專業判斷,有助於提升香港服飾業界的人力資本競爭力。

這個課程為期兩年,同學們在修畢第一年課程後,可因應個人興趣或需要,選擇以副學士學歷畢業,亦可選擇繼續進修第二年課程,畢業後取得服飾業工商管理學士學位資格。首屆共有31位同學同時獲得公開大學及製衣業訓練局的雙重學生身份,得以善用兩所大專院校所提供的專業學習資源。課程更會安排同學參加各類型的講座以及企業參訪,以增強課本以外的知識;首屆學員對課程的內容與安排評價良好。

2008 年開辦的課程:

- 服飾業工商管理學士課程
- 成衣營銷實務文憑課程

Apparel Business Management Courses

The courses aim to equip trainees with the necessary professional knowledge and practical skill in the fashion business.

2008 had marked another milestone for the Authority in the provision of a higher recognized degree qualification for our full-time diploma graduates. The Authority and The Open University of Hong Kong (OUHK) had signed a strategic alliance agreement on 14 May 2008 to jointly offer a two-year full-time top-up degree programme in fashion business, providing opportunities for diploma graduates of the Authority.

This top-up programme is designed precisely to meet the needs of the industry's fast-changing business environment. In addition to enriching trainees' knowledge in general business, the programme also focuses on deepening their understanding of the fashion industry's operations and more importantly, broadening their international vision and acumen. The programme fosters students independent thinking and analytical ability, so that they can make accurate and professional judgment even in a complex and volatile business environment. This programme definitely helps Hong Kong fashion industry to enhance competitions in the global arena.

The programme involves normally two years of study. Upon completion of the first year, students may choose to either exit at the associate degree level or continue with the final year of the programme for the degree of Bachelor of Business Administration (BBA) in Fashion Business. The first batch of 31 students enjoyed the dual studentship identity from OUHK & the Authority as they can enjoy the learning facilities offered by the two institutions. Apart from attending lectures, a number of integrated seminars were also organized for students to attend in order to widen their learning horizon outside textbooks and their feedbacks were very positive.

Programmes offered in 2008:

- Bachelor of Business Administration (BBA) in Fashion Business
- Diploma in Apparel Merchandising

設計及製作課程

服裝設計及製作系列課程的設立,旨在培育學員對服裝設計及製作的專業知識,以及實務應用。

自2008年開始,訓練局與香港公開大學李嘉誠 專業進修學院,攜手開辦「專業時裝設計」課程。該課程旨在透過各項理論及實習培訓,務 求讓學員能學習各種服裝設計及製作的流程, 從而提升學員對時裝專業設計的知識、觸覺、 品味及審美能力。此課程的學員必需在畢業 前,親自製作一系列的時裝作品,以表現其對 整個時裝設計及製作過程的專業學習所得。

訓練局與澳洲Gordon Institute (TAFE)於2007年 起,聯合開辦的「時裝設計、營銷及市場學高 等文憑」課程,亦已順利邁入第二屆。The Gordon Institute of Technical and Further Education (TAFE)[以下稱澳洲教育學院]是澳洲政府的官 方教育機構,自1887年創建以來一直提供高質 素的教育培訓。現在的澳洲教育學院已擁有6個 校區、200多個國家承認的課程、每年招收25, 000多名學生,也是維多利亞省最大的地區性 技術與持續教育學院。「時裝設計、營銷及市 場學高等文憑」課程設立目的,為培訓已修畢 時裝或製衣相關文憑課程的學員,加強在時裝 設計、營銷、市場學及業界各方面運作上的知 識及技能,進一步強化學員在工作上的溝通技 巧及應對能力。此課程亦可以為加強香港成為 國際時裝中心的競爭能力提供貢獻。

2008 年開辦的課程:

- 時裝設計專業文憑課程
- 時裝設計、營銷及市場學高等文憑課程
- 服裝設計及產品開發文憑課程
- 針織服裝設計及營銷實務文憑課程
- 紙樣製作及設計文憑課程

Design and Manufacture Courses

The courses aim to provide trainees the professional knowledge and practical skills in fashion design, pattern making, knitwear design and manufacture.

In 2008, a new Professional Diploma in Fashion Design programme has been jointly organized by the Authority and the Li Ka Shing Institute of Professional and Continuing Education of OUHK. This programme provides a holistic approach to study fashion design. It aims not only to equip trainees with the professional knowledge of fashion design and apparel making through professional studio and facilities, but also develop their fashion sense and ability to make aesthetics judgment.

The offering of the Advanced Diploma of Fashion Design, Merchandising and Marketing of The Gordon Institute of Technical and Further Education (TAFE) of Australia has widened our scope of training activities. The Gordon Institute has been providing quality education and training programs since 1887. Offering over 200 nationally recognized courses, today, the Gordon Institute has over 25,000 annual enrolments across its six campuses and is Victoria's largest regional TAFE institute. The Advanced Diploma of Fashion Design, Merchandising and Marketing programme offers trainees a chance to enhance their skills in fashion design, marketing and global operations. The aim of the course is to create an integrated, collaborative, global team approach to meet customer needs in the fashion industry. This also helps to reinforce the competitiveness of Hong Kong to be an international fashion center.

Programmes offered in 2008:

- Professional Diploma in Fashion Design
- Advanced Diploma of Fashion Design, Merchandising and Marketing
- Diploma in Fashion Design and Product Development
- Diploma in Knitwear Fashion Design and Merchandising
- Diploma in Pattern Making and Design

受委託開辦的課程

訓練局為相關教育機構及職業訓練學院,設計及開辦各項與服裝相關之技能培訓課程。訓練局與香港公開大學李嘉誠專業進修學院合作,設計及提供毅進計劃(Project Yi-Jin)內與服裝相關之技能培訓選修科目,其中包括服裝設計、服裝營銷採購、紙樣製作及縫製技巧。教導學員有關服裝繪圖及設計的基本知識及技巧、成衣營銷實務的運作知識、布料的認識、紙樣製作及車縫實習等專業技術。

訓練局亦接受明愛白英奇專業學校之委託,為 其時裝設計課程學員開辦針織工藝與應用技能 培訓課程,學員透過工場實習,加上導師們的 悉心教導,學員的畢業成績非常優異。

Special Commissioned Courses

The Authority develops and delivers special skills training courses in fashion design, pattern making, cutting, sewing and knitting for related educational and vocational institutions. It cooperates with the Li Ka Shing Institute of Professional and Continuing Education of The Open University of Hong Kong (OUHK) in offering Yi Jin Programmes. The Authority offers elective courses including Fashion design, Fashion Merchandising, Pattern and Dress-making Techniques.

The Authority also provides professional training service to Caritas Bianchi College of Careers in the subject areas of knitting technology and knitting workshop. With active interaction between trainees and the teaching staff of the Authority, trainees graduated with flying colours.



部份時間制訓練課程

Part-time Training Courses

服裝及紡織文憑課程

此課程的設計極具彈性,並提供多項選擇予學員以進行終身學習。學員的修讀年期並無限制,可修讀課程內超過30個不同的單元。課程分為兩個學歷級別:證書及文憑。證書學歷主要包括以下六個範疇:時裝設計、紙樣設計、製衣技術、時裝營銷、紡織技術,以及3D立體量裁。文憑學歷則提供全面的訓練,使學員獲得不同領域的知識。學員成功完成6個25小時的單元,便可獲取專科證書;而完成18個25小時的單元,則可獲得文憑學歷。在2008年,共有415位新學員報讀上述課程。期間,訓練局開辦了49班文憑課程單元,合計有1,041人次報讀。

在2008年開辦的單元包括:服裝繪圖及表現技巧、服裝設計原理、電腦輔助服裝設計、基本針織品設計、基本紙樣結構、紙樣設計 I-女裝上身、紙樣設計 II-男裝上身、成衣生產、成衣結構、成衣生產計劃及控制、車縫實務及技巧、服裝營銷學、出入口實務、國際服裝行業專探、服裝行業專課、服裝產品開發、紡織物料、針織品生產技術、紡織服裝品質檢定、紡織印染技術、紡織整理技術、成衣及牛仔洗水技術、服裝潮流分析、3D 立體量裁紙樣設計、3D 女裝內衣立體量裁及內衣物料及3D立體量裁。

Diploma Scheme in Fashion and Textile Studies

The Scheme is structured to provide the greatest flexibility and choices to trainees pursuing life-long learning. Trainees can choose from over 30 different modules with no formal restriction on their periods of study. The Scheme is module-based programme which offers two exit points, Certificate and Diploma. There are six types of Certificate awards narrowly focusing in the specific areas of Fashion Design, Pattern Design, Apparel Technology, Fashion Merchandising, Textile Technology and 3D Modeling. The Diploma award, however, provides a training of diverse nature that provides studies in different knowledge areas. Trainees are required to complete studies of six 25-hour modules for the Certificate award and eighteen 25-hour modules for the Diploma award. In 2008, 415 new applicants were recruited. 49 classes were offered with the attendance of 1,041 module trainees.

The modules offered in 2008 included Fashion Illustration and Presentation, Principles of Fashion Design, CAD for Fashion Design, Fundamental Knitwear Design, Fundamental Pattern Construction, Pattern Design I - Bottoms, Pattern Design II - Ladies' Tops, Pattern Design III - Men's Tops, Apparel Production, Apparel Construction, Apparel Production Planning and Control, Sewing Practice, Fashion Merchandising, Fashion Business in Global Environment, English for Fashion Business, Fashion Product Development, Knowledge of Materials, Knit Product Manufacturing, Quality Evaluation for Textile and Apparel Products, Textile Dyeing and Printing, Textile Finishing, Garment and Denim Washing, Fashion Trend Analysis, 3D Modeling and Pattern Design, 3D Underwear Modeling and Pattern Design, Underwear Materials and 3D Modeling.

訓練項目

TRAINING PROGRAMMES

高等文憑課程

作為香港紡織及服裝學會(學會)授權的唯一認可的高等文憑課程主辦機構及考試中心,訓練局共提供了三項相關課程,分別為:「針織品及營銷學高等文憑課程」、「服裝及營銷學高等文憑課程」。 在2008年,超過239位新學員報讀上述課程。

這三項高等文憑課程涉獵的範圍廣泛,每項課程包括六個48小時的單元。「針織品及營銷學高等文憑課程」範圍包括:(1)紡織原料與質量評估;(2)服裝工業及營銷;(3)會計與成本;(4)針織工藝和設計;(5)針織衣物製造;(6)針織衣物生產及管理。「服裝及營銷學高等文憑課程」範圍包括:(1)至(3)單元與上同;(4)設計及紙樣;(5)成衣製作;(6)服裝生產及管理。而「時裝設計高等文憑課程」的範圍則包括:(1)時裝設計初階;(2)時裝設計進階;(3)紙樣設計及服裝結構;(4)設計管理;(5)紡織物料;(6)系列設計。時裝設計課程已得到教育局獲准加入持續進修基金的可獲發還款項課程名單內。

學員修畢課程後,可獲保送參加學會所舉辦的 學科考試。四年內考取六張試卷合格者,可獲 學會頒發高等文憑。擁有此高等文憑的學員, 可申請成為學會副會員,及報考學會所舉辦的 深造文憑。2008年共開辦了26班高等文憑課 程,有836人次報讀。

Advanced Diploma Programmes

As the course provider and the examination centre of Hong Kong Institution of Textile and Apparel (HKITA), the Authority has been running three HKITA examination preparatory programmes which include the Advanced Diploma in Knitwear Studies and Merchandising, Advanced Diploma in Apparel Studies and Merchandising, as well as Advanced Diploma in Fashion Design. In 2008, over 239 new applicants were recruited.

There are six 48-hour modules in each Advanced Diploma programme. For the Advanced Diploma in Knitwear Studies and Merchandising, the six modules are: (1) Textile Materials and Evaluation; (2) Apparel Industry and Merchandising; (3) Accounting and Costing; (4) Knitting Technology and Design; (5) Knitwear Manufacturing; and (6) Knitwear Production and Management. For the Advanced Diploma in Apparel Studies and Merchandising, the six modules are: (1) to (3) same as the Advanced Diploma in Knitwear Studies and Merchandising; (4) Design and Pattern; (5) Apparel Manufacturing; and (6) Apparel Production and Management. The six modules for Advanced Diploma in Fashion Design are: (1) Introduction to Fashion Design; (2) Advanced Fashion Design; (3) Pattern Design and Apparel Construction; (4) Design Management; (5) Knowledge of Textile Materials; and (6) Design Collection. The Fashion Design programme was approved by Education Bureau to be registered on the list of reimbursable courses under the Continuing Education Fund.

Upon completion of the modules, trainees would be recommended to attend HKITA's public examination. Those passed all six modules within a set period would be granted Advanced Diploma issued by HKITA. Holders of this Advanced Diploma could apply for the Licentiate Membership of HKITA and attend the Graduate Diploma held by HKITA. In 2008, a total of 26 classes were offered with attendance of 836 module trainees.

服裝製品及紡織業技能提升計劃

由勞工及福利局資助的技能提升計劃,訓練局於2008年的第二期第三階段開辦了共5班的兩個課程,有74位學員報讀。這兩個課程分別為:紙樣設計及立體量裁基本技巧-上身及紙樣設計及立體量裁基本技巧-下身。

一年部份時間制三維服裝設計 及創樣製作文憑課程

此課程教授的內容包括由設計意念至製成衣服的全面立體量裁知識。此項課程廣受業界辦房技術員、買辦營銷員及時裝設計師的歡迎。 2008年開辦了一班課程,有28位學員報讀。

時裝技術設計師專家證書課程

此課程的宗旨為培訓專業技術人員,使他們具 備解決生產及設計之間問題的能力。在2008 年,開辦了一班課程,有9位學員報讀。

Skills Upgrading Scheme for Wearing Apparels and Textile Sector

The Skills Upgrading Scheme offered by Labour and Welfare Bureau. In 2008, under the third part of the second phase of SUS, five classes of two different courses were launched and 74 trainees were recruited. The two courses are 'Pattern Design and Fundamental Modeling Techniques for Pattern Making (Top)' and 'Pattern Design and Fundamental Modeling Techniques for Pattern Making (Bottom)'.

One Year Part-time Diploma Programme in 3D Apparel Design and Pattern Making

The programme covers subjects from design evolution to completion of garment which attracted many sample technicians, merchandisers and fashion designers. In 2008, one class was offered with attendance of 28 trainees.

Specialist Certificate in Foundation Technical Fashion Design

The programme aims to train professionals who could provide technical support / advice smoothening out the conflicts between fashion designer and production team. In 2008, one class was offered with attendance of 9 trainees.

訓練項目

TRAINING PROGRAMMES

導修證書課程

服裝專業人員導修證書課程

這項證書課程共有12個單元,包括:香港製衣業、服裝產品開發、成衣廠運作、紡織物料及製衣輔料、品檢實務、成衣製作、毛衫製作、紙樣製作、營銷實務、市場實務、成衣濕整理在時裝設計上的應用、紡織品染色及後整理技術。學員必須於30個月內完成五個必修單元及三個選修單元,才可獲訓練局頒發畢業證書。於2008年,共有126人次報讀各個單元。

網上訓練課程

訓練局透過電子化服裝學習網(www.ec-learning.com.hk)的學習平台,推出訓練課程,讓業內人士,特別是那些經常外出公幹或留駐海外的從業員,可隨時隨地,以靈活的學習方式,獲取最新的技術知識。網上提供的課程包括:三維創樣及放碼技術課程之女裝西褲、男裝外套;服裝專業工藝課程之香港製衣業、服裝產品開發、品檢實務、成衣製作、毛衫製作、營銷實務、市場實務;當代服裝課程之當代針織技術;鑽石型裁剪法之西裝短裙。

透過這個虛擬的學習環境,有關課程內容、功課、考試及其他輔助學習資料,均可利用網上技術傳遞及進行,學員可在不受地域及時間限制的環境下,進行學習。目前,電子化服裝學習網的學員累積人數為405人。

Self-study Courses

Certificate in Clothing Industry Self-study

This certificate programme consists of 12 modules, which are: Hong Kong Clothing Industry, Clothing Product Development, Operation of Clothing Factory, Fabrics and Accessories, Quality Control, Clothing Manufacture, Knitwear Process, Pattern Making, Garment Merchandising, Clothing Marketing, Application of Wet Processing on Fashion Design, Dyeing and Finishing Techniques for Textile Products. Trainees are required to complete five compulsory and three elective modules within the period of 30 months, in order to get the award. The total intake of 2008 reached 126 module trainees.

Online Training Courses

Online training courses are offered via www.ec-learning.com.hk. Inservice personnel, especially those station overseas or travel frequently, can take full control on the time, the place and the pace to learn the latest technology. Courses posted online include: 3D Pattern Design, Making and Grading in Ladies' Pants, 3D Pattern Design, Making and Grading in Men's Outwear, Hong Kong Clothing Industry, Clothing Product Development, Quality Control, Clothing Manufacturing, Knitwear Processing, Clothing Merchandising, Clothing Marketing, Contemporary Knitwear Technology, and Diamond Method of Pattern Creation in Ladies' Skirt.

Through the virtual learning environment, training materials, assignments, examination and other supplementary information can be accessed online. Trainees could acquire the latest clothing technology with no temporal and geographical limitations. The total number of headcount accumulated to 405 since the website was launched.

短期課程

短期課程是訓練局所舉辦的部份時間制課程當中,為期較短的課程。課程為期約三個月,主要在平日晚上、星期六下午或連續數日密集式進行。短期課程旨在短時間內,為業內人士提供最為實用的知識及技術培訓,協助他們增強在職技能,及作為一種職業培訓。在2008年,共舉辦了5班短期課程。

2008年開辦的課程包括:

- 製鞋技術 | (鞋面)
- 製鞋技術 || (鞋底成型)
- 針織成衣洗水及成衣染色

企業內部培訓課程

2008年開辦的課程包括:

- 供應商能力評核培訓課程
- 紡織物料及服裝製造中級培訓課程
- 紡織及製衣基礎技術培訓
- 時裝設計實務工作坊
- 紡織物料基礎培訓課程
- 改良紙樣製作技術
- 營銷員之內衣技術知識
- 營銷員培訓
- 時裝工藝增潤課程
- 立體創樣概念及服裝適體工藝
- 服裝稱身要素
- 電腦輔助系統紙樣知識
- 工業衣車維修及保養

Short Courses

Short courses are one of the part-time based training courses organized by the Authority. The duration of these courses is relatively short. It normally lasts within three months. The classes are scheduled during week-day evening, Saturday afternoon or in short-block-release mode of study. These courses aim to deliver practical knowledge and trade skills to in-service personnel for job related skill enhancement, and vocational training within a short period of time. In 2008, 5 classes of short courses were launched.

Courses offered in 2008 included:

- Shoemaking I
- Shoemaking II
- Garment Wash and Garment Dye on Knitted Goods

Corporate In-house Training Programmes

The Authority develops training courses specially designed to the needs of companies. These training courses cover a wide variety of areas ranging from 3-hour to 48-hour leather knowledge training; from sewing worker to trainer training; from merchandiser training to vendor training; and from manufacturing to retail training. In 2008, the Authority offered more than 30 corporate training courses to the industry, hereafter are the highlight of some of the organizations and companies. High Fashion International Ltd., Do Do Fashions Ltd., Glorious Sun Enterprises Ltd., Jeanswest International (HK) Ltd., Esquel Enterprises Ltd., Yee Tung Garment Co. Ltd., VF (Asia) Ltd., Li & Fung Trading Ltd., Li Ning Sports Technology Development (HK) Co. Ltd., Laws Apparel Group Ltd., Sun Hoi Garments International Ltd., American Phil Textiles Ltd., Correctional Services Department of HKSAR Government, Tungtex (Holdings) Co. Ltd., IQCS Ltd., etc.

Courses offered in 2008 included:

- Competent Supplier Capability Evaluation Training Programme
- Intermediate Softline Materials and Production Training Programme
- Fundamental Technical Textile and Clothing Knowledge
- Workshop on Fashion Design in Practice
- Fundamental Softline Materials Training Programme
- Pattern Making Improvement
- Technical Knowledge of Underwear for Merchandisers
- Merchandiser Training
- Fashion Technology Enhancement Programme
- 3D Modeling Concept and Garment Fit Technology
- Fitting Essentials
- Pattern Knowledge with Gerber CAD System
- Repair and Maintenance of Industrial Sewing Machines

研討會、工作坊及考察團

Seminar, Workshop and Study Mission

鑑於日趨複雜的營商環境,訓練局舉辦了一系列的研討會、工作坊及考察團,以提升業界的競爭力。以下是部份活動的摘要:

In view of the increasing complexity of business environment, the Authority organises different nature of activities such as seminars, workshops and study mission, to enhance the competitiveness of the industry. Here are the highlights of some major activities:

台灣學習團:環保再生紡織品

消費者對於不含有毒物質及對生態無害的紡織產品日漸關注。此消費行為的轉變將會為業界帶來重要的革命性改變,例如市面上已有由膠瓶再處理製造成剪毛布料等嶄新的研發產品,而這類產品只是業界實行"可持續發展"(Sustainability)的開始。

"可持續發展"是現時的熱門話題,相信往後幾年亦會繼續列入討論的議程。故綠化整個時裝供應鏈已是不可或缺的商業行動。在整個供應鏈內的大多數企業均需面對施行[精益]及[綠化]的壓力。

獲新科技培訓計劃資助,訓練局與台灣紡織產業綜合研究所合作,於3月10-14日舉辦了台灣學習團。作為全球企業其中一份子,台灣紡織產業正主動發展再造紡織品及積極推行此方面的成就。透過在台灣實地考察和課堂講解,使參加者對再造紡織品有以下幾點的了解:

- 日常應用;
- 製造過程;
- 競爭性的優勢和劣勢;
- 成本和定價策略;及
- 認證。

Overseas Training Programme on Recycling Textiles To Taiwan

Consumers are becoming more conscious in regard to sustainable activities, non-toxic and eco-friendly in the textile products. It therefore seems that leading innovations such as manufacturing fleeces from plastic bottles or shoe soles from used tires are the tips of iceberg when the industry players implement sustainability.

Sustainability is a hot topicand will continue to be on the agenda for years to come. Being green across the fashion supply chain is no longer an option but a commercial and environmental necessity. Companies throughout the chain are under growing pressure to execute a "Lean" and "Green" business model.

With the support of New Technology and Training Scheme (NTTS), the Authority collaborated with the Taiwan Textile Research Institute to organize an intensive training programme from 10 March to 14 March 2008. Through the fieldworks and lectures with delegates from Taiwan textile industry, the participants of this training programme got the latest knowledge of the following special features of recycling textiles:

- the daily applications;
- the manufacturing process;
- the competitive advantages and disadvantages;
- · the cost and pricing strategies; and
- · the certification.

「製衣業的節能策略與個案分享」研討會

為期5年的清潔生產伙伴計劃是香港特別行政區政府本年度的重點計劃,鼓勵廣東省內港資企業積極參與改善區內環境質素,協助香港成為一個綠色大都會。而香港生產力促進局為本計劃的執行機構。這研討會在2008年9月17日舉辦,是訓練局與香港生產力促進局合作的認知推廣項目之一。

隨著能源價格的不斷上升,在價格競爭白熱化的情況下,節省生產成本可說是維持邊際利潤的其中一個關鍵因素。此研討會主要介紹製衣廠在營運及生產過程中如何運用不同的方案達至節能效益。並有專家介紹採用節能減排的清潔生產概念和技術,分享製衣廠如何引入慳電及高效能的設備,務求達至降低成本的目的及改善環境質素。

Seminar on: Energy Saving Strategies and Case Studies in Garment Industry

The five-year Cleaner Production Partnership Programme (CPPP) is one of the key measures taken by the Government of Hong Kong Special Administration Region to encourage Hong Kong enterprises in Guangdong to play their part to improve the regional environment, thereby supporting Hong Kong to develop into a green metropolis. This seminar was coorganized with Hong Kong Productivity Council on 17 September 2008, as the Awareness Promotion of CPPP.

In the fierce price competition, reducing production cost seems to be one of the keys to retain profit margins. This seminar aimed at introducing the feasible solutions and demonstrating with real cases how garment manufacturers can apply the energy conservation and efficiency technologies to achieve cost reduction.



訓練項目

TRAINING PROGRAMMES

參觀工廠一日遊

此類活動可給業界從其他同業中學習最佳模式。主題包括有:清潔生產、有效能源應用及 有效管理。

於2008年6月20日參觀美國線業的 東美線業

美國線業在環境保護方面的領導性地位是其的 邏輯性延伸。他們通過保護土地、空氣和水這 些對基本資源來保護我們的地球。他們已制定 環境及安全方面的政策及流程,亦在國內的廠 房實施了多項防止空氣受污染的環保措施,旨 在保護環境不受製造產品的污染。

東美線業是直屬美國線業(香港)有限公司的。於 2002年,她的污水處理系統獲廣東省政府頒贈 獎狀。故此團不單參觀了整個縫紉線的生產過程,也參觀了她們的污水處理系統。

於2008年8月30日參觀華嘉集團於 河源市的華嘉工業城

華嘉集團成立於1986年,經營範圍主要有毛衫、綿針織品、服裝、各類毛紗等。華嘉集團與河源經濟及科技發展中心合作於河源市內建立河源華嘉工業城。工業城佔地1,500平方米,城內設立中央污水處理系統,以吸引印花、染色工業設廠投資。

於2008年12月11日參觀南旋集團

南旋集團於1990年成立,產品主要是羊絨毛衫及時款成衣。總部設於大埔,而廠房在大圍及國內的惠州。南旋集團位於惠州市惠城區南旋工業中心的廠房,佔地面積達50多萬平方米,廠內在毛衫生產機械、羊絨紡紗及絲網印花均設備完善。

Day-trip Factory Visits

The day-trip factory visits enable manufacturers to learn from the best practices adopted by other successful manufacturers in the region. Typical topics cover include: clean production, energy efficiency and effective management.

Visit American & Efirds (A & E) Dongmei Thread Manufacturing Company on 20 June 2008

A&E's environmental leadership is a logical extension of the Programme. They have established policies for the environment and safety, improved operation processes, such as investing in equipment and programmes designed to safeguard the environment from the by-products of textile manufacturing.

Dongmei Thread Manufacturing Co. Ltd. is one of the subsidiaries of American & Efird (HK) Ltd., and in 2002 the company received an award from the Guangdong Province for its wastewater treatment set-up in the factory. Our delegation not only visited the sewing thread production plant, but also the waste-water treatment system as well.

Visit Wah Gar Group's Heyuan Wah Gar Industrial Park on 30 August 2008

Wah Gar Group, established in 1986, its products range from sweaters, cotton knit wears, woven garments to all kinds of woolen yarns. Wah Gar Group and Heyuan Economic and Technology Development Corporation jointly started the project of Heyuan Wah Gar Industrial Park in Heyuan city, Guangdong Providence. The Industrial Park occupies an area of 1.5 square kilometers with a state-of-the-art central wastewater treatment plant which allures investments of textile printing and dyeing industry around the world.

Visit Nameson Group's Huizhou Nameson Industrial Centre on 11 December 2008

Established in 1990, Nameson Group's product line includes sweater, cashmere and fashionable garments. Their head office is located in Tai Po and with business operation in Tai Wai and Mainland China-Huizhou. Covering an area of around 500,000 square meters, Huizhou Nameson Industrial Centre is facilitated with its own factories for sweater manufacturing, cashmere spinning, and screen printing.

企業社會責任與可持續 發展

2008年,海外買家不斷在時裝供應鏈上施加價格、社會責任及環保的壓力。訓練局就以上趨勢積極聯絡著名品牌商、行業倡導機構、與及有關團體進行資訊交流及經驗分享,致力在生產週期當中找出有效運用人力、設施及能源的可行方案。

訓練局亦就此趨勢拓展現有的培訓及顧問服務範疇,協助參加者不但能掌握「社會責任」的理念及推行技巧,還可在日常運作當中注入「可持續發展」的元素,因而促使紡織及製衣業內人士積極推行買家所訂立的營商守則,更積極開拓生態環保紡織品的市場,提倡節約能源、節省各類資源及成本的機遇、並致力在生產廠房推動環境管理項目。

總括而言,最終目的是不斷加強成衣及原材料 供應商的「可持續發展」意識,從而提升時裝 供應鏈上的服務水平。

Corporate Social Responsibility and Sustainability

In 2008, overseas buyers were putting price, social and environmental pressures down to the fashion supply chain. Due to these driving forces, the Authority proactively exchanged information and experience among leading brands, industry initiatives and stakeholder groups and studied how manpower, facility and energy resources could be fully utilized throughout the production cycle.

These triggered the Authority to extend the scope of training and coaching services from mastering the concepts and implementation skills of Corporate Social Responsibility (CSR) to incorporating the sustainable practices into daily operations. As a result, the textile and apparel players could not only properly adopt and deploy the buyers code of conduct, but also explore eco-textile markets, identify the energy, resources and cost saving potentials, and implement environmental management projects in their production plants.

The ultimate goals are to shift the apparel vendors and raw material suppliers to be sustainability conscious, and subsequently to enhance their customer service levels at the upstream of fashion supply chain.

工業支援項目

INDUSTRY SUPPORT PROJECTS

除完善的培訓設施外,訓練局之專業人員亦擁 有廣泛的實戰經驗與技巧,為業界提供顧問及 相關服務,務求以多方位強化業界的競爭優 勢。過往一年所涉及的項目範圍包括:

- 染色流程優化;
- 紙樣改良及三維創樣技術;
- 質量管理改善;
- 快速回應之「精益生產」系統;
- 提升生產力的「全員工業工程管理」;
- 廠房佈局與設施佈置;
- 兼備「社會責任」及「環保節能」的可持續 生產模式;
- 前線至中層管理人員的技能提升。

曾參與的企業包括:

- 科技織帶廠有限公司;
- 香港織造有限公司 / 長江製衣有限公司;
- 新世紀發展〔香港〕有限公司;
- 勵泰有限公司;
- 同得仕(集團)有限公司。

The Authority's expertise possesses extensive experiences and technical skills, as well as training facilities, to provide consultancy services and other related projects in various aspects in order to reinforce the competitive edge of the industry. The delivered programmes covered the areas in:

- Efficiency of dyeing process;
- Pattern making improvement and 3-D pattern development;
- Quality management improvement;
- Quick response by lean production systems;
- Productivity enhancement by total industrial engineering;
- Facilities planning and plant layout;
- Adoption of social responsible and eco-friendly sustainable production practices;
- Capacity building of frontline-to-middle management.

The practitioners included:

- Four K Knitters Ltd.;
- Hong Kong Knitters Ltd. / Yangtzekiang Garment Ltd.;
- New Century Development (HK) Ltd.;
- Superl Holdings Ltd.;
- Tungtex (Holdings) Company Ltd.



政府資助項目 GOVERNMENT FUNDED PROJECT

與香港紡織及成衣研發中心合作,由創新及科 技基金資助進行的項目:

為香港紡織及製衣業提供解決 生產問題方案

香港紡織及製衣業界時常面對長製造週期、資源浪費及過多半製成品等問題的困擾,這些問題不單令生產力下降,亦令生產成本上漲。為收集業界意見,訓練局與香港紡織及成衣研發中心和五家具代表性的紡織及製衣廠商會面,他們一致認同業界需要引入先進的管理方法提高生產力並為此項目提供贊助,在全球白熱化的競爭下,他們均希望提高工廠生產效率及質量以滿足客戶的訂單需求。

此項目由2007年12月開始,預計至2009年5月完成,其目的是建立真實個案,將紡織及製衣業內的公司如何運用六西格瑪技巧統計技巧/品管工具解決問題,以幫助公司減低成本、疵點及減短生產週期,亦即是改善品質及生產力。

項目期內,項目小組成員會觀察及指導試點公司如何應用解決問題技巧,並將於2009年4月建立知識管理流程網站,向用者提供怎樣運用這些技巧或工具,以便有清晰指引給業界跟進。

Collaborated with the Hong Kong Research Institute of Textiles and Apparel (HKRITA) and funded by the Innovation and Technology Fund (ITF):

Development of a Problem Solving Model for the Hong Kong Textiles and Clothing Industries

In Hong Kong, the Textiles and Clothing Industry faces problems of long manufacturing cycle time, resources wastage, and unsatisfactory inventory level. All these problems slow down the rate of production and increase the production cost. To collect the ideas from industries, the Authority and HKRITA met with 5 textiles and clothing enterprisers, all of them shown the urge of getting advance management tools for productive improvement. Under fierce global competition, their ultimate goal is to increase their production efficiency to retain customer base.

This project commenced in December 2007 and will end in May 2009. The project aims to develop real application models for common trade practice from helping the pilot companies to implement the statistical techniques and quality tools, such as Six Sigma. The ultimate outcome is to improve quality and productivity.

Project team coached the pilot companies to implement these problem solving techniques during the project period. A knowledge management system for statistical process control and a work-flow web-site will be established in April 2009.

獨立核數師報告書

INDEPENDENT AUDITORS' REPORT

致製衣業訓練局(以下簡稱 「訓練局」)各委員

(依據工業訓練(製衣業)條例在香港成立)

本核數師(以下簡稱「我們」) 已審核列載於第 46頁至72頁製衣業訓練局的財務報表,此財務 報表包括於2008年12月31日的資產負債表與截 至該日止年度的收支結算表、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。

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賬目及記錄,並編製包括訓練局收支及資產及負債的財務報表。這責任包括設計、實施及維護與編製及真實而公平地列報財務報表相關的內部監控,以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述;選擇和應用適當的會計政策;及按情況作出合理的會計估計。

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,對任何其他人仕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 46 to 72, which comprise the statement of assets and liabilities as at 31 December 2008, and the income and expenditure account, the statement of changes in equity and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

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. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 as to whether the financial statements are free from material misstatement.

審核涉及執行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,當所公平地列報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。 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 and true and fair presentation of the financial statements 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.

An audit involves performing procedures to obtain audit evidence about

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

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2008年12月31 日的業務狀況及截止該日止年度的盈餘和現金 流量,並已按照工業訓練(製衣業)條例的披露 要求妥為編製。

Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the Authority as at 31 December 2008 and of its surplus 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.

安永會計師事務所香港執業會計師

2009年4月21日

ERNST & YOUNG
Certified Public Accountants

Hong Kong

21 April 2009

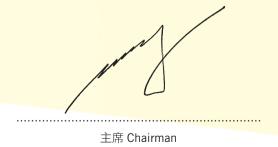
^{*} 報告之中文譯本如與英文有異,概以英文為準。

截至2008年12月31日止年度收支結算表 INCOME AND EXPENDITURE ACCOUNT Year ended 31 December 2008

		附註 Note	2008 港元 HK\$	2007 港元 HK\$
收入	INCOME			
訓練税總徵收額	Gross training levy		7,110,113	11,814,390
減:香港海關徵收費用	Less: Collection fee charged by Customs		(648,000)	(703,693)
	and Excise Department			
			6,462,113	11,110,697
銀行利息收入	Bank interest income		161,071	347,507
培訓課程收費	Receipts from training courses		13,678,722	14,273,525
工業項目收入	Industrial project income		6,496,094	5,146,259
股息收入	Dividend income		6,488,567	5,979,970
雜項收入	Sundry income		362,170	213,394
			33,648,737	37,071,352
支出	EXPENDITURE			
審核費	Audit fee		124,200	115,000
折舊	Depreciation	4	482,011	457,906
宣傳費用	Expenses on publicity		518,632	562,292
一般行政開支	General administrative expenses		3,508,318	4,121,160
工業項目開支	Industrial project expenses		2,581,802	1,252,844
培訓課程講師費	Lecture fee on training courses		1,831,510	1,870,444
員工成本	Staff costs		17,540,668	29,243,541
培訓成本	Training costs		976,280	784,117
			27,563,421	38,407,304
本年度盈餘/(虧損)	SURPLUS/(DEFICIT) FOR THE YEAR		6,085,316	(1,335,952)

2008年12月31日資產負債表 STATEMENT OF ASSETS AND LIABILITIES 31 December 2008

		_,,,,		
		附註	2008	2007
		Notes	港元	港元
			HK\$	HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	4	3,376,483	3,617,444
可供出售股本投資	Available-for-sale investments	5	85,883,800	147,479,000
非流動資產總額	Total non-current assets		89,260,283	151,096,444
流動資產	CURRENT ASSETS			
應收賬款	Accounts receivable	6	1,662,862	1,617,361
預付款項、按金	Prepayments, deposits		1,342,485	1,634,057
及其他應收賬款	and other receivables			
現金及現金等值項目	Cash and cash equivalents	7	17,295,159	9,539,175
流動資產總額	Total current assets		20,300,506	12,790,593
流動負債	CURRENT LIABILITIES			
應付賬款	Accounts payable	8	207,120	180,770
	Other payables and accruals	9	5,514,017	4,356,756
借僱員再培訓局金額	Amount due to Employees Retraining Board	10	683	658
借勞工處金額	Amount due to Labour Department	11	920,191	920,191
流動負債總額	Total current liabilities		6,642,011	5,458,375
流動資產淨額	NET CURRENT ASSETS		13,658,495	7,332,218
資產淨額 	Net assets		102,918,778	158,428,662
儲備	RESERVES			
普通儲備	General reserve	12	40,932,834	34,847,518
可供出售股本投資	Available-for-sale investment revaluation		61,985,944	123,581,144
重估儲備	reserve			
儲備總額	Total reserves		102,918,778	158,428,662



截至2008年12月31日止年度權益變動表 STATEMENT OF CHANGES IN EQUITY Year ended 31 December 2008

	,	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2007年1月1日	At 1 January 2007	110,621,144	36,183,470	146,804,614
可供出售股本投資 公平值變動	Changes in fair value of available-for-sale investments	12,960,000	_	12,960,000
本年度虧損	Deficit for the year	_	(1,335,952)	(1,335,952)
於2007年12月31日 及2008年1月1日	At 31 December 2007 and 1 January 2008	123,581,144	34,847,518	158,428,662
可供出售股本投資 公平值變動	Changes in fair value of available-for-sale investments	(61,595,200)	_	(61,595,200)
本年度盈餘	Surplus for the year	_	6,085,316	6,085,316
於2008年12月31日	At 31 December 2008	61,985,944	40,932,834	102,918,778

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2008年12月31日止年度現金流量表 CASH FLOW STATEMENT Year ended 31 December 2008

	附註 Notes	2008 港元 HK\$	2007 港元 HK\$
經營業務所得 現金流量 本年度盈餘/(虧損)	CASH FLOWS FROM OPERATING ACTIVITIES Surplus/(deficit) for the year	6,085,316	(1,335,952)
調整: 銀行利息收入 可供出售股本投資 的股息收入	Adjustments for: Bank interest income Dividend income from available-for-sale investments	(161,071) (6,488,567)	(347,507) (5,979,970)
折舊	Depreciation 4	482,011	457,906
與僱員再培訓局結餘變動	Movement in balance with Employees Retraining Board	(82,311) 25	(7,205,523) 21,748
應收賬款減少/(增加) 預付款項、按金及 其他應收賬款減少	Decrease/(increase) in accounts receivable Decrease in prepayments, deposits and other receivables	(45,501) 291,572	28,674 172,628
應付賬款增加/(減少) 其他應付賬款 及應計費用增加/(減少)	Increase/(decrease) in accounts payable Increase/(decrease) in other payables	26,350 1,157,261	(61,770) (1,304,273)
經營業務所得/(所耗) 現金流量淨額	Net cash inflow/(outflow) from operating activities	1,347,396	(8,348,516)
投資業務所得 現金流量 購入物業、廠房及	CASH FLOWS FROM INVESTING ACTIVITIES Purchases of items of property,	(241,050)	(536,164)
設備項目 已收利息 已收可供出售股本投資 的股息	plant and equipment Interest received Dividends received from available-for-sale investments	161,071 6,488,567	347,507 5,979,970
投資業務所得現金流量 淨額	Net cash inflow from investing activities	6,408,588	5,791,313
現金及現金等值項目 增加/(減少)淨額	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	7,755,984	(2,557,203)
年初現金及現金等值項目	Cash and cash equivalents at beginning of year	9,539,175	12,096,378
年終現金及 現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	17,295,195	9,539,175
現金及現金等值項目 結餘分析 現金及銀行結餘 購入時原到期日少於 三個月的無抵押 定期存款	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS Cash and bank balances 7 Non-pledged time deposits with 7 original maturity of less than three months when acquired	6,538,350 10,756,809	2,441,377 7,097,798
		17,295,159	9,539,175

2008年12月31日財務報表附註 NOTES TO FINANCIAL STATEMENTS 31 December 2008

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 編製基礎

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(「香港財務報告準則」)(包括香港會計準則(「香港會計準則」)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法編製,惟可供出售股本投資(按公平值計量)除外。本財務報表乃以港元呈報。

2.2 新增及經修訂香港財務報告準則的 影響

截至2008年12月31日,訓練局首次採用以下於2008年生效的新增及經修訂的香港財務報告準則:

香港會計準則第39號及香港財務報告 準則第7號 〈修訂〉

金融資產之重新分類

香港會計準則第39號及香港財務報告準則第7號〈修訂〉,允許訓練局將非衍生金融資產重新分類(除了有些已被訓練局首次確認根據指定以公平值入賬的資產),將不是以公平值入賬的資產分類為特別項目。由於訓練局沒有任何重新分類的金融資產需要納入不同類別,修訂不會對訓練局的財務狀況或表現造成重大影響。

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, 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.

2.2 IMPACT OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

For the year ended 31 December 2008, the Authority adopted, for the first time, the following new and revised HKFRS which is effective in 2008 and is applicable to its operations:

HKAS 39 and HKFRS 7 Amendments

Reclassification of Financial Assets

The HKAS 39 and HKFRS 7 Amendments permit the Authority to reclassify non-derivative financial assets (other than those designated at fair value through profit or loss by the Authority upon initial recognition) out of the fair value through profit or loss category in particular circumstances. As the Authority has not reclassified any financial assets into different categories, the amendments have had no impact on the financial position or performance of the Authority.

2.3 已頒佈但尚未生效之香港財務報告準則的影響

訓練局在本財務報表內,並沒有採用截至 於2008年12月31日年度內已頒佈但尚未生 效的新增及經修訂的香港財務報告準則。 在新增及經修訂的香港財務報告準則內, 以下經修訂的準則將與訓練局的財務報表 相關,並即將生效:

香港會計準則第1號(經修訂) 財務報表的呈列

香港會計準則第 1 號(經修訂)已於2007 年12月頒佈並將適用於2009年1月1日或其 後開始之財政年度。經修訂的準則分開權 益持有人及非持有人的變動。財務報表的 股權變動將只會呈列所有權益持有人交易 資料,非權益持有人變動則以個別呈列。 另外,經修訂準則為總收入報表作指引, 所有已確認的收支賬目將以單獨或2份相關 的財務報表形式呈列。訓練局是否以單獨 或2份相關的財務報表形式呈列,現正進行 評估。

除上述之外,香港會計師公會已頒佈香港財務報告準則修訂,當中已列出部份香港財務報告準則修訂。除了香港財務報告準則第5號將會在2009年7月1日或其後開始生效之外,其他修訂本將適用於2009年1月1日或其後開始之年度。訓練局正在評估該等修訂在首次應用的影響。至今所得結論認為,該等修訂應不會對訓練局的財務狀況或表現造成重大影響。

2.4 主要會計政策概要

非金融資產減值

倘出現任何減值跡象,或當有需要為資產 (金融資產除外) 進行每年減值測試,則會 估計資產的可回收金額。除非該等資產產 生的現金流量不能獨立於其他資產或多組 資產所產生的現金流量(在此情況下,可回 收金額按資產所屬的現金產生單位釐定), 否則,資產的可回收金額將按資產或現金 產生單位的使用價值與其公平值減去銷售 成本的售價淨額以較高者計算,並按個別 資產釐定。

2.3 IMPACT OF ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS

The Authority has not early applied any of the new and revised HKFRSs that have been issued but are not yet effective for the accounting year ended 31 December 2008, in these financial statements. Among the new and revised HKFRSs, the following are expected to be relevant to the Authority's financial statements upon them becoming effective:

HKAS 1 (Revised) Presenting of Financial Statements

HKAS 1 (Revised) was issued in December 2007 and shall be applied for financial years beginning on or after 1 January 2009. The revised standard separates owner and non-owner changes in equity. The statement of changes in equity will include only details of transactions with owners, with non-owner changes in equity presented as a single line. In addition, the revised standard introduces the statement of comprehensive income, with all items of recognised income and expenses being presented either in one single statement or in two linked statements. The Authority is still evaluating whether it will have one or two statements.

Apart from the above, the Hong Kong Institute of Certified Public Accountants has issued the Improvements to HKFRSs which sets out amendments to a number of HKFRSs. Except for the amendment to HKFRS 5 which is effective for annual periods beginning on or after 1 July 2009, these amendments shall be applied for annual periods beginning on or after 1 January 2009. The Authority is in the process of making an assessment of the impact of these amendments upon initial application. So far, it has concluded that these amendments are unlikely to have a significant impact on the financial position or performance of the Authority.

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Impairment of non-financial assets

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

非金融資產減值(續)

當資產的賬面值超過可回收金額時,減值虧損方予確認。評估使用價值時是以除稅前的折扣率計算預計未來現金流量的現值,而該折扣率反映當時市場對金錢價值的評估及該項資產的特有風險。減值虧損於當年收支結算表內扣除。

每個結算日會評估是否有跡象顯示之前已確認的減值虧損不再存在或已減少。倘出現該等跡象,則會估計可回收金額。除非用以釐定資產的可回收金額的假設出現變動,否則之前確認的減值虧損及某些金融資產不予撥回,惟撥回金額不得超過倘過往年度並無就資產確認減值虧損而釐定的賬面值(經扣除任何折舊/攤銷)。撥回的減值虧損計入當年收支結算表內。

關連人仕

任何一方如屬以下情況,即被視為訓練局 的關連人仕:

- (a) 該方透過一家或多家中介公司,直接或間接(i)控制訓練局,受訓練局控制或與訓練局受同一方控制;(ii)於訓練局擁有權益,並可藉著權益對訓練局行使重大影響力;或(iii)共同控制訓練局;
- (b) 該方為聯營公司;
- (c) 該方為共同控制實體;
- (d) 該方為訓練局的主要管理人員其中一名 成員;
- (e) 該方為(a)或(d)所述之任何人仕的 近親;
- (f) 該方為一實體,直接或間接受(d)或(e) 所述之任何人仕控制或共同控制,或 (d)或(e)所述之任何人仕直接或間接對 該實體行使重大影響力或擁有重大投票 權;或
- (g) 該方為終止僱用後福利計劃,乃為訓練 局或屬於其關連人仕之任何實體的僱員 福利而設。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of non-financial assets (continued)

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

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the recoverable amount is estimated. A previously recognised impairment loss of an asset financial assets is reversed only if there has been a change in the estimates used to determine the recoverable amount of that asset, but not to an amount higher than the carrying amount that would have been determined (net of any depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of such an impairment loss is credited to the income and expenditure account in the period in which it arises.

Related parties

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

- (a) the party, directly or indirectly through one or more intermediaries, (i) controls, is controlled by, or is under common control with, the Authority; (ii) has an interest in the Authority that gives it significant influence over the Authority; or (iii) has joint control over the Authority;
- (b) the party is an associate;
- (c) the party is a jointly-controlled entity;
- (d) the party is a member of the key management personnel of the Authority;
- (e) the party is a close member of the family of any individual referred to in (a) or (d);
- (f) the party is an entity that is controlled, jointly controlled or significantly influenced by or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in (d) or (e); or
- (g) the party is a post-employment benefit plan for the benefit of the employees of the Authority, or of any entity that is a related party of the Authority.

物業、廠房及設備與折舊

物業、廠房及設備乃按成本減累積折舊及任何減值虧損列賬。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,如修理與保係。饲售,一般於當年收支結算表內扣除該等開支可引致因使用該項制稅之,而列作有關資產的額外成本或重置成本。

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

• 樓宇 25年攤分

• 廠房及機器 10%

• 固定裝置、裝修及設備 10%

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。

某項物業、廠房及設備已出售或估計其使 用或出售不再產生經濟利益時,將取消確 認。於資產取消確認年度內,因其出售或 報廢並於收支結算表確認的任何損益,乃 有關資產的出售所得款項淨額與賬面值的 差額。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditure incurred after items of property, plant and equipment have been put into operation, such as repairs and maintenance, is normally charged to the income and expenditure account in the period in which it is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of property, plant and equipment, and where cost of the item can be measured reliably, the expenditure is capitalised as an additional cost of that asset or as a replacement.

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

• Plant and machinery 10%

• Fixture, fitting and equipment 10%

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 balance sheet date.

An item of property, plant and equipment 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 the income and expenditure account in the year the asset is derecognised is the difference between the net sales proceeds and the carrying amount of the relevant asset.

租約

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收支結算表內。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收支結算表內扣除。

經營租約下的預付租金最初按成本列賬, 其後按租期以直線法確認。

該等樓宇建於香港特別行政區政府以零代 價撥贈的土地上。

投資及其他金融資產

香港會計準則第39號界定金融資產分類為以公平值入賬的金融資產、貸款及應收賬款或可供出售金融資產(視情況而定)。金融資產於首次確認時乃以公平值加(倘非以公平值計作收支的投資)直接應佔交易成本計量。訓練局首次成為合約一方時,會計量。訓練局首次成為合約一方時,當分析顯示嵌入式的衍生工具的風險及經濟特徵與主合約並無密切關係時,則嵌入式營生工具與所屬合約分開處理。假如改變自約條款會令現金流量有重大改變則需重新評估合約。

訓練局於首次確認後釐定其金融資產分類,並在容許及適當的情況下,於結算日 重新評估有關分類。

所有一般買賣的金融資產概於交易日(即訓練局承諾購買或出售該資產的日期)予以確認。一般買賣乃指按照一般市場規定或慣例在一定期間內交付資產的金融資產買賣。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases

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

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

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

Investments and other financial assets

Financial assets in the scope of HKAS 39 are classified as financial assets at fair value through profit or loss, loans and receivables and available-for-sale financial assets, as appropriate. When financial assets are recognised initially, they are measured at fair value, plus, in the case of investments not at fair value through profit or loss, directly attributable transaction costs. The Authority assesses whether a contract contains an embedded derivative when the Authority first becomes a party to it and assess whether an embedded derivatives is required to be separated from the host contract when the analysis shows that the economic characteristics and risks of the embedded derivatives are not closely related to those of the host contract. Reassessment only occurs if there is a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required under the contract.

The Authority determines the classification of its financial assets after initial recognition and, where allowed and appropriate, reevaluates this designation at the balance sheet date.

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.

投資及其他金融資產(續)

貸款及應收賬款

貸款及應收賬款乃具有固定的或可確定的付款,但在活躍市場中無報價的非衍生金融資產。該等資產其後用實際利率法計算攤銷成本減去減值折價。攤銷成本的計算包括購入該等資產時的折讓價或溢價,並包括屬於部份實際利率的費用、及交易成本。該等貸款及應收賬款的損益於貸款及應收賬款遭取消確認、出現減值或正被攤銷時計入收支結算表內。

可供出售金融資產

可供出售金融資產乃指定為可供出售的上市及非上市股本證券的非衍生金融資產平的共出售金融資產經首次確認後以公可供出售金融資產經首次確認後以公項目量,損益確認為權益中分開呈報項直至該項投資被取消確認,或直至權益,直至該項投資被取,或直至權益,與內人政政的利息及股息分別列為利息收入及政政的,並按照下文〔收入確認〕所報投票的,並按照下文〔收入確認〕所等投資的減值虧損於收支結算表中確認為〔可供出售金融資產減值虧損〕,並轉撥自可供出售投資重估儲備。

公平值

在金融市場交投活躍的投資的公平值乃參考於結算日的市場收市價釐定。倘該等投資的市場不活躍,公平值將採用估值技術確定。該等技術包括參考近期進行的公平市場交易、其他大致類同金融工具的現行市場價格、現金流量折現分析和期權定價模式。

金融資產減值

訓練局於每個結算日評估有否客觀跡象顯 示某項金融資產或某組金融資產已出現減 值。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments and other financial assets (continued)

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are subsequently carried at amortised cost using the effective interest method less any allowance for impairment. Amortised cost is calculated taking into account any discount or premium on acquisition and includes fees that are an integral part of the effective interest rate and transaction costs. Gains and losses are recognised in the income and expenditure account when the loans and receivables are derecognised or impaired, as well as through the amortisation process.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets in listed equity securities that are designated as availablefor-sale. After initial recognition, available-for-sale financial assets are measured at fair value, with gains or losses recognised as a separate component of equity until the investment is derecognised or until the investment is determined to be impaired. at which time the cumulative gain or loss previously reported in equity is included in the income and expenditure account. Interest and dividends earned are reported as interest income and dividend income, respectively, and are recognised in the income and expenditure account as "Income" in accordance with the policies set out for "Revenue recognition" below. Losses arising from the impairment of such investments are recognised in the income and expenditure account as "Impairment losses on available-for-sale financial assets" and are transferred from the available-for-sale investment revaluation reserve.

Fair value

The fair value of investments that are actively traded in organised financial markets is determined by reference to quoted market bid prices at the close of business at the balance sheet date. For investments where there is no active market, fair value is determined using valuation techniques. Such techniques include using recent arm's length market transactions; reference to the current market value of another instrument which is substantially the same; a discounted cash flow analysis; and option pricing models.

Impairment of financial assets

The Authority assesses at each balance sheet date whether there is any objective evidence that a financial asset or a group of financial assets is impaired.

金融資產減值(續)

以攤銷成本計值的資產

倘有客觀跡象顯示以攤銷成本計值的貸款及應收帳款已出現減值虧損,該等資產的賬面值與按最初實際利率(即於首次確認時計算的實際利率)計算預計未來現金流量(不包括尚未發生的未來信貸損失)現值的差額確認減值虧損。該等資產的賬面值可直接沖減或通過備抵賬目作出抵減,減值虧損於收支結算表內確認。當並無可能在日後收回貸款及應收款項時,撇銷貸款及應收款項連同任何相關準備。

倘於之後期間,減值虧損的金額減少,而減少的原因客觀上與減值虧損確認後所發生的事件相關聯,則之前確認的減值虧損可予撥回。惟資產賬面值不得超過於撥回當日資產的攤銷成本,撥回的減值虧損於收支結算表內確認。

關於應收賬款,當有客觀跡象(例如債務人可能無力償債或出現嚴重財政困難)顯示訓練局不能按發票原訂條款收回所有到期款項時,作出減值撥備。應收賬款賬面淨值透過動用撥備賬而減少,減值債項於評定為無法收回時取消確認。

可供出售金融資產

倘可供出售金融資產出現減值,一筆等於 其成本值(扣除任何本金付款及攤銷)與其 當時公平值的差額減去之前於收支結算表 內確認的任何減值虧損的金額,會由權益 轉撥至收支結算表。當公平值出現重大下 滑或長期低於其成本,或存在其他客觀減 值證據時,就可供出售投資作出減值撥 備。釐定「重大」或「長期」需要行使判 斷。分類為可供出售投資的權益工具的減 值虧損不會於收支結算表撥回。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets (continued)

Assets carried at amortised cost

If there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss 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 been incurred) 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 either directly or through the use of an allowance account. The amount of the impairment loss is recognised in the income and expenditure account. 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 impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. Any subsequent reversal of an impairment loss is recognised in the income and expenditure account, to the extent that the carrying value of the asset does not exceed its amortised cost at the reversal date.

In relation to accounts receivable, a provision for impairment is made when there is objective evidence (such as the probability of insolvency or significant financial difficulties of the debtor and significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor) that the Authority will not be able to collect all of the amounts due under the original terms of an invoice. The carrying amount of the receivables is reduced through the use of an allowance account. Impaired debts are derecognised when they are assessed as uncollectible.

Available-for-sale financial assets

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 the income and expenditure account, is transferred from equity to the income and expenditure account. A provision for impairment is made for available-for-sale financial assets when there has been a significant or prolonged decline in the fair value below its cost or where other objective evidence of impairment exists. The determination of what is "significant" or "prolonged" requires judgement. Impairment losses on equity instruments classified as available for sale are not reversed through the income and expenditure account.

取消確認金融資產

以下情況的金融資產(或(如適用)金融資 產的一部份或一組相似金融資產的一部份) 將取消確認:

- 該項資產的現金流量收取權經已屆滿;
- 訓練局保留該項資產的現金流量收取權,惟須承擔責任在無重大延遲下,依據一項「通過」安排向第三者全數付款:或
- 訓練局已轉讓該項資產的現金流量收取權,並且(a)已轉讓該項資產的絕大部份風險及回報;或(b)並無轉讓或保留該項資產絕大部份風險及回報,但已轉讓該項資產的控制權。

倘訓練局已轉讓某項資產的現金流量收取權,但並無轉讓或保留該項資產的絕大部份風險及回報,且並無轉讓該項資產的控制權,該項資產將予確認,惟須訓練局持續涉及該項資產。持續涉及倘以被轉讓資產保證書的形式作出,則以該項資產的原賬面值及訓練局可能須償還的代價金額上限的較低者計量。

倘持續涉及以書面設立及/或購入被轉讓資產的期權(包括一項現金結算選擇權或相似規定)的形式作出,則訓練局的持續涉及程度為訓練局可能購回被轉讓資產的金額,惟倘資產以書面設立的認沽期權(包括一項現金結算選擇權或相似規定)乃以公平值計量者除外。在該情況下,訓練局的持續涉及程度乃以被轉讓資產的公平值及期權行使價的較低者為限。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised where:

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

Where the Authority has transferred its rights to receive cash flows from an asset and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Authority's continuing involvement in the asset. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Authority could be required to repay.

Where continuing involvement takes the form of a written and/or purchased option (including a cash-settled option or similar provision) on the transferred asset, the extent of the Authority's continuing involvement is the amount of the transferred asset that the Authority may repurchase, except in the case of a written put option (including a cash-settled option or similar provision) on an asset measured at fair value, where the extent of the Authority's continuing involvement is limited to the lower of the fair value of the transferred asset and the option exercise price.

以攤銷成本計值的金融負債

金融負債包括應付賬款及其他應付款項, 初始按公平值減去直接應佔交易成本入 賬,其後按實際利率方法以攤銷成本計 量。倘折現的影響不大,則按成本入賬。 相關利息開支於收支結算表「支出」內確 認。

當負債被取消確認或透過攤銷成本方法時,損益在收支結算表內確認。

取消確認金融負債

當負債下的責任被解除、註銷或屆滿時,金融負債便取消確認。

當某項現有金融負債被相同放貸人按條款 根本不同的另一項負債取代,或某項現有 負債的條款被重大改動,該項取代或改動 被視作取消確認原有負債及重新確認一項 新負債,各賬面值的差異於收支結算表內 確認。

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頭現金及活期存款,即可隨時兑換已知金額的現金,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。

就資產負債表而言,現金及現金等值項目 包括手頭現金及銀行存款,包括用途不受 限制的定期存款。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial liabilities at amortised cost

Financial liabilities including accounts and other payables are initially stated at fair value less directly attributable transaction costs and are subsequently measured at amortised cost, using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost. The related interest expense is recognised within "expenditure" in the income and expenditure account.

Gains and losses are recognised in the income and expenditure account when the liabilities are derecognised as well as through the amortisation process.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled, or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and a recognition of a new liability, and the difference between the respective carrying amounts is recognised in the income and expenditure account.

Cash and cash equivalents

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

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) 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賬面淨值;及
- (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。

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,於結算日仍未動用的該等假期可結轉 並由各僱員於下年度動用。就有關僱員於 年內獲得及結轉的該等有薪年假的預計日 後成本乃於結算日列作應計項目。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 through the expected life of the financial instrument to the net carrying amount of the financial assets; and
- (d) training course and industrial project income, on a time proportion basis over the period of the respective course and project.

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 balance sheet date is permitted to be carried forward and utilised by the respective employees in the following year. An accrual is made at the balance sheet date for the expected future cost of such paid leave earned during the year by the employees and carried forward.

僱員福利(續)

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,於應付時計入收支結算表內。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. 税項

依據税務條例第88條,訓練局可獲豁免繳 納條例中所有税項。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 (continued)

Pension scheme contributions

The Authority operates a defined contribution Mandatory Provident Fund retirement benefits 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 the income and expenditure account 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. 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.

4. 物業、廠房及設備

4. PROPERTY, PLANT AND EQUIPMENT

		樓宇 Buildings 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\$
2008年12月31日	31 December 2008				
於2007年12月31日及 2008年1月1日	At 31 December 2007 and at 1 January 2008				
成本 累積折舊	Cost Accumulated depreciation	19,413,409 (19,413,409)	5,852,927 (5,748,361)	32,911,323 (29,398,445)	58,177,659 (54,560,215)
賬面淨值	Net carrying amount	_	104,566	3,512,878	3,617,444
於2008年1月1日, 扣除累積折舊	At 1 January 2008, net of accumulated depreciation	_	104,566	3,512,878	3,617,444
添置	Additions	_	_	241,050	241,050
年內折舊撥備	Depreciation provided during the year	_	(14,938)	(467,073)	(482,011)
於2008年12月31日, 扣除累積折舊	At 31 December 2008, net of accumulated depreciation	_	89,628	3,286,855	3,376,483
於2008年12月31日:	At 31 December 2008:				
成本	Cost	_	149,380	4,676,116	4,825,496
累積折舊	Accumulated depreciation	_	(59,752)	(1,389,261)	(1,449,013)
賬面淨值 ————————————————————————————————————	Net carrying amount	_	89,628	3,286,855	3,376,483

NOTES TO FINANCIAL STATEMENTS

4. 物業、廠房及設備(續)

PROPERTY, PLANT AND EQUIPMENT (continued)

		樓宇 Buildings 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\$
2007年12月31日	31 December 2007				
於2007年1月1日:	At 1 January 2007:				
成本 累積折舊	Cost Accumulated depreciation	19,413,409 (19,413,409)	5,852,927 (5,733,423)	32,375,159 (28,955,477)	57,641,495 (54,102,309)
賬面淨值	Net carrying amount	_	119,504	3,419,682	3,539,186
於2007年1月1日, 扣除累積折舊	At 1 January 2007, net of accumulated depreciation	_	119,504	3,419,682	3,539,186
添置 年內折舊撥備	Additions Depreciation provided during the year	_	— (14,938)	536,164 (442,968)	536,164 (457,906)
於2007年12月31日, 扣除累積折舊	At 31 December 2007, net of accumulated depreciation	_	104,566	3,512,878	3,617,444
於2007年12月31日:	At 31 December 2007:				
成本 累積折舊	Cost Accumulated depreciation	19,413,409 (19,413,409)	5,852,927 (5,748,361)	32,911,323 (29,398,445)	58,177,659 (54,560,215)
賬面淨值 ————————————————————————————————————	Net carrying amount	_	104,566	3,512,878	3,617,444

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.

5. 可供出售投資

5. AVAILABLE-FOR-SALE INVESTMENTS

			2008 港元 HK\$	2007 港元 HK\$
上市股本投資,按公平 香港	☑值計:	Listed equity investments, at fair value: Hong Kong	85,883,800	147,479,000

年內,訓練局直接於權益中確認的可供出售股本投資毛損總額為61,595,200港元(2007年:毛利總額為12,960,000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。

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71,841, 600港元。

6. 應收賬款

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賬款,會計部負責減低信貸風險,高級管理人員會定期審閱愈期結餘。基於上述情況,與及訓練局應收賬款牽涉大量不同性質的客戶,故不存在過份集中的信貸風險,應收賬款賬面淨值與其公平值相若。

During the year, the gross loss of the Authority's available-for-sale investments recognised directly in equity amounted to HK\$61,595,200 (2007: gross gain of HK\$12,960,000).

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\$71,841,600 in aggregate.

6. ACCOUNTS RECEIVABLE

The Authority's trading terms with its customers are mainly on credit. The credit period is generally around 30 days. Each customer has a maximum credit limit. The Authority seeks to maintain strict control over its outstanding receivables and has an accounting department to minimise credit risk. Overdue balances are reviewed regularly by senior management. In view of the aforementioned and the fact that the Authority's accounts receivable relate to a large number of diversified customers, there is no significant concentration of credit risk. The carrying amounts of the accounts receivable approximate to their fair values.

6. 應收賬款 (續)

被認為並無出現減值的應收賬款及票據的 賬齡分析如下:

6. ACCOUNTS RECEIVABLE (continued)

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

		2008 港元 HK\$	2007 港元 HK\$
並無逾期或減值及	Neither past due nor impaired and	998,827	1,185,904
逾期少於1個月	less than 1 month past due		
逾期1至3個月	1 to 3 months past due	255,100	416,457
逾期3個月以上	Over 3 months past due	408,935	15,000
		1,662,862	1,617,361

並無逾期或減值的應收款項乃關於應收票 據及多名不同的客戶,該等客戶近期並無 欠款記錄。

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

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

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

7. 現金及現金等值項目

7. CASH AND CASH EQUIVALENTS

		2008 港元 HK\$	2007 港元 HK\$
現金及銀行結餘 定期存款	Cash and bank balances Time deposits	6,538,350 10,756,809	2,441,377 7,097,798
現金及現金等值項目	Cash and cash equivalents	17,295,159	9,539,175

7. 現金及現金等值項目(續)

銀行存款以每日銀行存款利率計算,賺取浮動利率利息收入。基於訓練局的現金需求,作出短期定期存款,為期一個月以內,以相關短期定期存款利率計算,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。現金及現金等值項目及定期存款的賬面淨值與其公平值相若。

8. 應付賬款

應付賬款為不計息,且一般須於30日內清付。

9. 其他應付賬款及應計費用

其他應付賬款為不計息,且一般須於3個月內清付。應付賬款賬面值與其公平值相若。

10. 貸/(借)僱員再培訓局金額

7. CASH AND CASH EQUIVALENTS (continued)

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

8. ACCOUNTS PAYABLE

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

9. OTHER PAYABLES AND ACCRUALS

Other payables are non-interest bearing and have an average term of three months. The carrying amount of other payables approximate to their fair values.

10. AMOUNT DUE FROM/ (TO) EMPLOYEES RETRAINING BOARD

		2008 港元 HK\$	2007 港元 HK\$
於1月1日 加:再培訓課程費用	At 1 January Add: Cost Claimed for retraining courses	(658) —	21,090 110,000
		(658)	131,090
減:年內收取的款項 年內訓練局代收的 利息	Less: Funds received during the year Interest received on behalf by the Authority during the year	 (25)	(131,090) (658)
於12月31日	At 31 December	(683)	(658)

11. 借勞工處金額

11. AMOUNT DUE TO LABOUR DEPARTMENT

		港元 HK\$
於2007年12月31日,2008年 1月1日及12月31日	At 31 December 2007, 1 January and 31 December 2008	920,191

於2006年12月31日年內,勞工處給予訓練局一次過批款2,500,000港元,設立招聘及培訓中心。項目維持至2007/08財政年度終,或勞工處與訓練局雙方協議的稍後日期才完結。年內,雙方已協議將此項目延期至2009年3月31日。任何剩餘款項須於項目完結後三個月內或勞工處提前一個月通知,交還勞工處。

During the year ended 31 December 2006, the Labour Department provided the Authority with an one-off grant of HK\$2,500,000 to set up a central recruitment-cum-training centre. The program lasts until end of the financial year 2007/2008, or a later date as further negotiation between the Labour Department and the Authority. During the current year, the program has been extended to 31 March 2009. Any remaining balances of funds shall be refunded to the Labour Department within three months of the completion of the program or when required by the Labour Department with an one-month prior notice.

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。

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. 金融工具類別

於結算日每一類別金融工具的賬面值如 下:

13. FINANCIAL INSTRUMENTS BY CATEGORY

The carrying amounts of each of the categories of financial instruments as at the balance sheet date are as follows:

2008 金融資產	2008 Financial assets	貸款及 應收賬款 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 應收賬款 金融資產包括預付款項、 按金及其他應收款項 現金及現金等值項目	Available-for-sale investments Accounts receivable Financial assets included in prepayments, deposits and other receivables Cash and cash equivalents		85,883,800 — —	85,883,800 1,662,862 1,008,650 17,295,159
	<u>'</u>	19,966,671	85,883,800	105,850,471
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付賬款 金融負債包括其他 應付賬款及應計費用 借僱員再培訓局金額 借勞工處金額	Accounts payable Financial liabilities included in other payables and accruals Amount due to Employee Retraining Board Amount due to Labour Department			207,120 3,202,349 683 920,191
				4,330,343

13. 金融工具類別(續)

13. FINANCIAL INSTRUMENTS BY CATEGORY (continued)

於結算日每一類別金融工具的賬面值如下:

The carrying amounts of each of the categories of financial instruments as at the balance sheet date are as follows: (continued)

2007 金融資產	2007 Financial assets	貸款及 應收賬款 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\$
按金及其他應收款項	Available-for-sale investments Accounts receivable Financial assets included in prepayments, deposits and other receivables		147,479,000 — —	147,479,000 1,617,361 976,286
現金及現金等值項目	Cash and cash equivalents	9,539,175	147,479,000	9,539,175
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付賬款 金融負債包括其他 應付賬款及應計費用 借僱員再培訓局金額 借勞工處金額	Accounts payables Financial liabilities included in other payables and accruals Amount due to Employee Retraining Board Amount due to Labour Department			180,770 3,823,849 658 920,191
				4,925,468

14. 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、短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,例如應收賬款及應付賬款等。

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。訓練局委員以維持一套不同 風險的投資組合作管理。

下表顯示股本投資的公平值每1%改變的敏感性,在結算日,根據其賬面值,當其他可變動項目不變及未受稅務影響。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,收支結算表可能因而受影響。

14. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Authority's principal financial instruments comprise cash and bank balances, short term 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 members of the Authority manages this exposure by maintaining a portfolio of investments with different risks.

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 balance sheet date. 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 the income and expenditure account.

14. 財務風險管理的目的及政策(續)

14. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

		增加/ (減少) 賬面值 Increase/ (decrease) in carrying amount %	增加/ (減少) 股本 Increase/ (decrease) in equity 港元 HK\$
2008	2008		
可供出售香港上市股本投資可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong Available-for-sale investments listed in Hong Kong	+1% -1%	858,838 (858,838)
2007	2007		
可供出售香港上市股本投資 可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong Available-for-sale investments listed in Hong Kong	+1% -1%	1,474,790 (1,474,790)

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。此外,訓練局會持續監察應收賬款的結餘情況,而訓練局壞賬風險並不重大。

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.

14. 財務風險管理的目的及政策(續)

信貸風險(續)

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

由於訓練局只與熟悉及信譽良好的第三者 進行交易,故無須抵押。訓練局並無過份 集中的信貸風險。

流動資金風險

訓練局旨在透過出售可供出售股本投資, 使資金延續性與靈活性保持平衡。

在結算日訓練局金融負債到期情況,根據 合約未貼現付款,應付賬款為207,120港元 (2007年:180,770港元),其他應付賬款為 3,217,635港元(2007年:3,823,849港元), 借僱員再培訓局683港元(2007年:658港 元)及借勞工處920,191港元(2007年:920, 191港元),需立即付款或少於3個月。

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2008年12月31日及2007年12月31日止年度,目標、政策或程序並無變更。

14. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Credit risk (continued)

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

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

Liquidity risk

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

The maturity profile of the Authority's financial liabilities, which comprised accounts payable of HK\$207,120 (2007: HK\$180, 770), other payables of HK\$3,217,635 (2007: HK\$3,823,849), amount due to Employees Retraining Board of HK\$683 (2007: HK\$658) and amount due to Labour Department of HK\$920,191 (2007: HK\$920,191), as at the balance sheet date, based on the contracted undiscounted payments, were on demand or less than 3 months.

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 2008 and 31 December 2007.

NOTES TO FINANCIAL STATEMENTS

15. 結算日後事項

於結算日後,有很多主要的國際股票市場 價格出現大幅下跌,包括訓練局持有的上 市股本投資。有關訓練局的上市股本投資 的市場價值相關資料已披露於財務報表附 註5。於結算日後至本財務報表審批當日, 訓練局的股本投資收益總額大幅減少,並 未反映在本財務報表。

16. 審批財務報表

訓練局各委員已於2009年4月21日審批本財務報表及認可刊發。

15. POST BALANCE SHEET EVENT

Subsequent to the balance sheet date, there were significant falls in many major international stock markets, including the exchange on which the Authority's listed equity investments are traded. Further details of the market values of the Authority's listed equity investments are included in note 5 to the financial statements. The decline in the carrying amounts of the investments subsequent to the balance sheet date and up to the date of approval of these financial statements has not been reflected in these financial statements.

16. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 21 April 2009.



http://www.clothingtraining.org.hk