





# 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

- 活動紀要 Events in Brief
- 主席前言 Chairman's Foreword
- 總幹事序言 Executive Director's Message
- 訓練局委員 Members of the Authority
- 訓練局組織 Structure of the Authority
- 委員會 Committees
- 制 制 Staff
- 工作表現承諾 Performance Pledge
- 25 學員 Trainees
- 訓練項目Training Programmes
- 工業支援項目
  Industry Support Projects
- 獨立核數師報告書
  Independent Auditors' Report



### 活動紀要 EVENTS IN BRIEF

### 02/2010

#### 教育及職業博覽2010

一如往年,訓練局於博覽會中設置攤位,並展示學員的作品及介紹訓練局最新的課程和升學資訊,讓參觀人士對訓練局能加深認識。

#### **Education & Careers Expo 2010**

Same as the past years, the Authority set up a booth in the Expo to display the works of our trainees and introduce the latest training programmes and career information of the Authority to the public.







### 03/2010

#### 香港公開大學 - 製衣業訓練 局荔景教學中心成立開幕 典禮

訓練局與香港公開大學合作,成立香港公開大學-製衣業訓練局荔景教學中心,提供更多元化、更符合市場需要的培訓課程,以充實學員在時裝設計及商業方面的知識。

#### OUHK-CITA Lai King Learning Centre Opening Ceremony

OUHK-CITA Lai King Learning Centre was established to provide diversified and market-orientated training programmes, which was co-organised with The Open University of Hong Kong, in the areas of fashion design and business.







### 06/2010

#### 畢業時裝表演2010

「時裝設計專業文憑」課程的畢業學員以"Revamp"為主題,由一班專業模特兒穿上學員的畢業作品,在九龍灣訓練中心內進行了一場精彩的畢業時裝表演。



#### **Graduation Fashion Show 2010**

The Graduation Fashion Show, themed as "Revamp", was held by the graduates of "Professional Diploma in Fashion Design" at Kowloon Bay Centre. A group of professional models showed the graduate works on the stage.

### 07/2010

#### 中學生出路資訊Show 2010

此展覽會由教育局主辦、香港高等院校持續教育聯盟、香港輔導教師協會及香港教育城協辦。訓練局亦於展覽會中設置攤位,為中五及中七離校生提供本局最新的課程及行業資訊,並展示訓練局學員的作品。

## Information Expo for Secondary School Leavers 2010

The Expo was organised by the Education Bureau with support of the Federation for Continuing Education in Tertiary Institutions, Hong Kong Association of Careers Masters and Guidance Masters, and Hong Kong Education City. The Authority set up a booth in the Expo to display the design works of our trainees and introduce the latest training programmes and career information to F.5 and F.7 school leavers.





### 活動紀要 EVENTS IN BRIEF

### 08/2010

### 2010全港青年技能比賽 - 女裝裁製

「女裝裁製」是「全港青年技能 比賽」的其中一個比賽項目。建 賽由訓練局、職業訓練局、建造 業議會,以及香港理工大學工業 中心聯合舉辦,並得到工的賽 各大專院校全力支持。此比賽 在鼓勵年青人增進職業技能,並 發掘在女裝設計及裁製方面有潛 質的年青人。

### 2010 Hong Kong Youth Skills Competition - Ladies Dressmaking

"Ladies Dressmaking" was one of the items of "2010 Hong Kong Youth Skills Competition". The competition was co-organised by the Authority, Vocational Training Council, Construction Industry Council, and The Hong Kong Polytechnic University. It aimed to encourage teenagers to develop skills regarding ladies dressmaking and ladies dress design.





### 11/2010

### 製衣業訓練局委員浙江、上海考察團

訓練局定期均會為委員會籌備不 同地區的考察團,以掌握服裝業 的發展趨勢。無容置疑,現時國 內的服裝內銷市場潛著有很大的 商機,未來重點服裝輸入國非中 國莫屬,故訓練局於2010年11月 14日至17日舉辦「浙江、上海考 察團」,目的是讓訓練局各委員 了解近年在內地迅速發展的服裝 零售業,特別安排參觀香港及國 內著名的品牌企業,從而分享服 裝生產、內銷一條龍的運作之 道。是次考察團參觀的企業及機 構有:達利絲綢(浙江)有限公 司、達利(中國)有限公司、真維 斯上海辦事處、上置集團有限公 司以及東華大學。

#### Study Mission to Zhejiang and Shanghai

In order to grasp the development trend in the industry, the Authority regularly organises study mission to visit different countries. Undoubtedly, Mainland is a large market for clothing industry, particularly for fashion retail. A study mission to Zhejiang and Shanghai was organised for the members of the Authority during 14 to 17 November 2010. The study mission aimed to understand the rapid development of fashion retail in Mainland. As such, well-known brands in Hong Kong and Mainland were visited in order to share the experience on Mainland fashion supply chain from production to retail. The following corporations and organisations were visited during the study mission: High Fashion Silk (Zhejiang) Company Limited, High Fashion (China) Company Limited, Jeanswest, SRE Group Limited and Donghua University.



### 11/2010

### 製衣業訓練局三十五週年

為慶祝訓練局成立三十五週年,特意於2010年11月30日於香港港麗酒店舉行慶祝晚宴,並誠邀各業界好友共同慶賀,一同回顧本局多年來的成就及里程碑。當晚更邀請了香港特別行政區政務司司長唐英年GBM,GBS,太平紳士擔任是次晚宴的主禮嘉賓。而訓練局亦特別安排於晚宴上送贈紀念品予多間與訓練局有最緊密合作的伙伴。

#### CITA 35th Anniversary Gala Dinner

In conjunction with the 35<sup>th</sup> Anniversary of the Authority, a Gala Dinner was held at Conrad Hong Kong on 30 November 2010. The partners of the Authority had joined the dinner to celebrate the special day. The Hon. Henry TANG Ying-yen, GBM, GBS, JP, The Chief Secretary for Administration of HKSAR was invited to be the Guest of Honour of the Gala Dinner. The Authority also presented souvenirs to the closest partners during the dinner.







### 活動紀要 **EVENTS IN BRIEF**

# 製衣業訓練局三十五週年慶祝晚宴











# CITA 35<sup>th</sup> Anniversary Gala Dinner







### 活動紀要 EVENTS IN BRIEF

### 01/2011

#### 2009至2010年度製衣業訓練 局學員畢業典禮暨畢業生設 計展

訓練局邀請了香港生產力促進局主席陳鎮仁先生,BBS,太平紳士為今屆畢業典禮擔任主禮嘉賓。而典禮的高潮在於畢業生設計展中,由訓練局全日制課程的學員當模特兒在舞台上展示畢業學員的作品。

#### Graduation Ceremony 2009/2010 cum Graduate Design Show

Mr. Clement Chen Cheng-jen, BBS, JP, Chairman of Hong Kong Productivity Council was invited as the Guest of Honour of the Graduation Ceremony. In the Graduate Design Show, full-time students acted as models to demonstrate the outstanding fashion designs.















### 主席前言 CHAIRMAN'S FOREWORD



### 承先啟後,繼往開來

2010年是製衣業訓練局(訓練局)成立的三十五週年。為回顧過去、展望未來,訓練局舉辦了一系列專題講座及慶祝活動。我們於2010年11月30日假香港港麗酒店,舉行了三十五週年慶祝晚宴,來自社會及業內精英冠蓋雲集,出席人數達三百六十位之多。晚宴有幸邀請到香港特別行政區政務司司長唐英年GBM, GBS,太平紳士擔任主禮嘉賓,並以「新課程、新夥伴及新概念」為題致辭。唐司長讚揚訓練局在過去的三十五年,為切合香港服裝產業的需要,引進了各種嶄新的生產技術及經營模式,對本港服裝產業的成長,帶來了正面而深遠的影響。

### 創造可持續發展的先驅優勢

可持續發展概念正不斷演進,訓練局與業內多間企業,共同建立了一個以優化服裝業供應鏈發展的交流平台,藉此展開了多項合作研究、示範項目、專題講座及工作坊,以推廣服裝產業的可持續發展。此舉不僅加強了服裝產業對這方面的認知和認同,更為本港服裝企業,在全球服裝供應鏈的可持續發展領域上,創造了先驅優勢,亦提升了香港在國際社會上的美譽。

#### Opening up the Future

In 2010, CITA celebrated its 35<sup>th</sup> Anniversary. To mark the occasion, a series of functions including public lectures on interesting topics were organized and a gala dinner was hosted at the Conrad Hotel on 30<sup>th</sup> November 2010. The event brought together 360 guests from all facets of the community and industry. Our Guest of Honour, The Hon. Henry Tang, GBM, GBS, JP, Chief Secretary for Administration of HKSAR, addressed in the keynote speech that CITA has brought in "New Training Programme, New Partnership and New Concept". Over the past 35 years, CITA has made concerted effort in bringing the industry the latest production technology, operation and business models that are crucial to its future success.

### Leading the Way of Sustainability

There has been growing concern about the impact of Sustainability on the clothing industry. To support this emerging concept, CITA has played a key role in promoting and engaging some foremost clothing enterprises through the establishment of an exchange platform. Various activities like cooperative research, pilot project, seminar and workshops were organized. These activities have resulted in enhanced recognition and consolidation of Hong Kong's leading position in sustainability of clothing industry.

#### 持續深化培訓創新策略

隨著市場競爭日益激烈,加上近期本港主要服 裝貿易夥伴的進口需求偏弱,全球服裝供應鏈 的營商環境愈趨嚴峻。為協助本港服裝業界轉 危為機,訓練局肩負「協助產業提升至世界級 競爭水平」的使命,堅持對「新課程、新夥伴 及新概念」策略深化,積極尋找各種有助於產 業升級的新技術、新經營模式、以及新策略夥 伴。加上成功取得政府的資助項目,訓練局得 以運用創新思維及技術轉移方法,將應用研究 項目的成果,轉化成為具有香港特色的培訓課 程;再透過創新傳承方式落實到各種人力資源 優化培訓上,尤其在推動服裝產品開發及營銷 採購人才質量提升方面,成效相當卓著。另 外,為配合政府推行的高中及高等教育新學 制,訓練局籌劃的各項因應方案,亦隨之而依 序出台。而與香港公開大學的緊密夥伴關係所 產生的綜合效益,使訓練局能把握新學制所衍 生的契機,為業界培育源源不絕的優質新血。

#### 展望

未來,訓練局將繼續以卓越的熱誠,以持續深 化培訓創新的策略,為服裝產業的整體績效及 競爭力作出貢獻;也為香港服裝業界邁向下一 個黃金三十五年,奠下更穩健的根基。

主席

#### 林大輝博士

#### Innovation in Training

It is anticipated that with rising competition and dwindling demand from our major markets, the business environment of the global fashion supply chain will be increasingly hostile. In realizing our mission in "assisting the clothing industry to enhance its global competitiveness", it is timely for CITA to provide the industry with the most up-to-date and innovative specialist training and support. We have been able to obtain government funding for research and development projects, and to transform the various deliverables to useful technologies and operation models. The new knowledge generated now forms an integral part of our training programmes and industry support services, particularly in the areas of product development, and merchandising. We will continue pursuing the strategy of "new training programme, new partnership and new concept" for our future development.

In response to the reform on higher education, CITA has proposed a number of measures, including new programmes and partnership, to cope with the change and to benefit from the opportunity that arises. Coupled with our long standing synergetic cooperation with the Open University of Hong Kong, we are confident that these measures will meet the changing needs of both students and industry.

#### Looking Ahead

CITA will keep committing to enhance competitiveness of the clothing industry to meet the global challenge. We are looking forward to our next 35 years to be as profound and significant as those we are celebrating today.

Dr. Hon. Lam Tai Fai, BBS, JP Chairman

### EXECUTIVE DIRECTOR'S MESSAGE

失 大業訓練局(訓練局)是一間提供不同程度培訓課程及工業支援,並透過促進可持續發展的工業專才培訓,以配合製衣業界發展的主要訓練機構。

C lothing Industry Training Authority (CITA) is one of the key training organisations that provides various levels of training programmes and advanced industrial support to satisfy the needs of the clothing industry while promoting the sustainable development of professional human resources for the clothing industry.



## 三十五週年慶典

2010年,訓練局為三十五週年舉行了一系列的慶祝活動,當中包括週年晚宴。晚宴上,我們非常榮幸邀請到政府官員、大型企業及各專業機構的代表,彼此分享對業界及訓練局發展的寶貴經驗及專業意見。

回顧過去的三十五年,整個製衣工業與訓練局都同樣經歷了急遽轉變的經濟環境。訓練局正面對成衣出口量大幅下降,引致訓練稅收急跌的挑戰。訓練稅一直是訓練局主要的經費來源,在過去十年間,收入已由二千多萬元下跌至不足一百萬元。面對訓練稅收驟減,我們調整了策略尋求更多資源以增強競爭優勢。過去幾年作出的努力已取得成效,透過增辦課程及開拓服務層面,訓練局已成功打造了嶄新而鮮明的形象。

### 緊扣市場記

我們舉辦了一系列的公開講座藉以宣揚訓練局,並非常榮幸邀請到成功的企業家,在講座上表達他們對業界的展望並分享營商之道。首位公開講座的主講嘉賓為旭日企業有限公司副董事長楊勳先生。他的講題為「企業轉型之道」,楊先生與出席者分享了經營之道及寶貴的實戰經驗。

#### Celebrating 35 years of Excellence

CITA celebrated its 35<sup>th</sup> anniversary in the year of 2010. To commemorate this anniversary, CITA had organised a Gala Dinner which provided great opportunities for government officials, professionals and representatives from leading companies and professional bodies to share their invaluable views and expertise on the development of the industry and CITA.

Looking in retrospect, the whole industry and CITA had been confronting a rapidly-changing economical environment over the past 35 years. The rapid decline of garment export brought out further challenges of a drastic drop of training levy. Training levy, which was used to be the chief income source, decreased significantly from more than twenty millions to less than one million in the past decade. To cope with this notable decrease of funding, CITA responded by mapping out new strategic adaptation for new resources and enhanced competitive advantages. In this regard, CITA's efforts for strategic adaptation has come to fruition as a brand-new vibrant image was successfully created by enhancing programmes and services regime in the past few years.

#### Closeness to Market

An array of public seminars had been organized as publicity events to introduce CITA while providing opportunity for famous entrepreneurs to share their views and experience in the industry. Mr. Yeung Chun Fan, Vice-Chairman of Glorious Sun Enterprises Limited, conducted the first public seminar during which he shared valuable experience with the attendees on topic of "Business Transformation".

我們設立的時尚企業交流平台,也是另一個宣 揚訓練局的重要門徑,藉以增加業界的認同。 去年,訓練局為時尚企業設立了兩個交流 平台,名為「時裝採購員會社,網址: www.merchandisers.hk」及「時裝管理技術優化 中心,網址:www.fashionsolution.hk」。平台 設立目的是要將營銷人員與企業伙伴,組成兩 個緊扣在一起的群組。

Creating communication platforms to the fashion community was another significant publicity strategy of CITA for enhancing its recognition in the industry. Last year, CITA introduced two platforms to the fashion community, namely "Fashion Merchandisers Club www.merchandisers.hk" and "Fashion Solution Centre www.fashionsolution.hk". These platforms aimed to form two clusters of merchandisers and industrial partners.

今年,訓練局透過時裝採購員會社網絡,開辦 了一系列專門時裝職業講座,主題為「香港營 銷員的未來」。講座由來自多間採購公司、零 售品牌企業及時裝企業集團的優秀行政人員主 講,為業界從業員及年青學員提供了非常重要 的資訊交流平台。主講嘉賓對業界的最新發展 及即將到來的挑戰,表達了獨特的觀點與見 解。訓練局亦透過講座,更準確地掌握業界發 展的軌跡,並調整現有的課程以迎接未來的挑 戰。

This year, CITA organised a series of specialised Fashion Career Seminars themed as "The Future of Hong Kong Merchandisers" through the network of Fashion Merchandisers Club. These seminars were presented by various top-notch executives from buying offices, retail brands and fashion conglomerates, and a significant platform was provided for the practitioners in the industry and students to share and exchange their views on the latest development of the industry and upcoming challenges. CITA benefited from these specialised seminars by gaining a good grasp of development trajectory of the industry and thus its on-going programme development to cope with future challenge.

時裝管理技術優化中心,是訓練局為業界提供 業務解決方案服務的標記。優化中心主要提供 一站式技能知識及管理技巧的顧問服務,而技 能知識與管理技巧正是有效經營業務的重要元 素。為增加服務範疇,訓練局深入了解香港時 裝企業的特色,利用六西格瑪及精益生產的理 念,發展成獨有的「持續改善施行模式」。

Fashion Solution Centre, an icon of CITA in providing businesssolution services for the industry, provides one-stop shop services on technical know-how knowledge and management skills, both of which are essential elements for proficiency business operation. In order to strengthen the service profiles, CITA has studied the characteristics of Hong Kong fashion enterprises and developed its unique "Continuous Improvement Deployment Model" utilizing Lean plus Six Sigma approach.

為更能掌握業界的實際情況,訓練局與多間合 作伙伴共同開發數個項目,業界透過參與推行 項目,給予寶貴的意見及展望。於2010年開 展的項目有「建立服裝部件紙樣資料庫」、 「一個成衣生產線管理的電腦輔導系統」及 「歐盟REACH法規資源中心」。從執行項目的 過程中,訓練局顧問獲得業界發展的最新資訊 及實務知識,將來定能回饋到業界的長遠發展 之上。

To reap the practical knowledge from industry, CITA collaborated with partners to set up projects to which the industry gave their views and perspectives. In 2010, CITA had launched several such projects and they were, for instance, "Development of garment component pattern database", "A Computerized Coaching System for Sewing Line Management" and "Develop a REACH Competences Centre". During the course of project implementation, CITA consultants had amassed latest development and practical knowledge that will in turn benefit the industry in the long run.

### 總幹事序言 EXECUTIVE DIRECTOR'S MESSAGE

#### 新世代課程

2010年,訓練局共開辦了七個全日制課程, 包括與香港公開大學李嘉誠專業進修學院合辦 的時裝設計學文憑課程及毅進計劃;與香港公 開大學合辦的服飾業工商管理學士學位課程; 與香港公開大學李嘉誠專業進修學院及英國國 立密德薩斯大學合辦的時裝(榮譽)文學士學 位課程以及時裝設計、造型及推廣(榮譽)文 學士學位課程;成衣營銷實務文憑課程及針織 時裝設計及營銷實務文憑課程。

除全日制課程外,訓練局也為業界從業員提供 不同等級的兼讀制課程,涵蓋了高等文憑、文 憑、證書及導修證書課程、技能提升計劃及其 他短期課程。這些課程可為服裝從業員提供學 習平台,以擴闊他們的視野,更重要的是讓他 們學習業界的最新知識及技術。訓練局也為政 府部門、公共機關、成衣及時裝企業,還有多 間中學等公私營機構提供度身訂做的訓練課 程。

正如其他本地教育機構一樣,訓練局正面對三 三四教育改革帶來的各種挑戰。新高中課程會 對訓練局現有的文憑課程造成直接影響。連同 其他不確定因素,訓練局與整個教育界都難以 預計來年學員的整體水平。儘管有不確定因素 及挑戰,訓練局仍會毫不卻步地向前邁進,引 領製衣科技及培訓系統都走向最前端。為此, 我們已增撥資源,發展一系列的非學士及學士 課程,為2012年香港新一代高中畢業學員的 需要作準備。

2010年4月,英國曼徹斯特城市大學已與訓練 局簽署合作備忘,開辦「國際製衣技術及設 計(榮譽)理學士學位」兩年制銜接學位課 程。此課程正申請香港學術及職業資歷評審局 認可,且計劃於下一個學年正式開授。除了銜 接學位課程外,訓練局亦與英國國立密德薩斯 大學合辦「工作為本學習(時裝)文學碩士」

### Programmes for Changing Needs of New Generation

In 2010, CITA had offered seven high quality full-time programmes including Diploma in Fashion Design Studies and Project Yi Jin which were offered in partnership with the Li Ka Shing Institute of Professional and Continuing Education of the Open University of Hong Kong (OUHK LiPACE); Bachelor of Business Administration in Fashion Business offered in partnership with OUHK; Bachelor of Arts (Hons) in Fashion and Bachelor of Arts (Hons) in Fashion Design, Styling & Promotion offered in partnership with OUHK LiPACE and Middlesex University; Diploma in Apparel Merchandising as well as Diploma in Knitwear Fashion Design & Merchandising.

In addition to full-time programmes, CITA also takes care of clothing practitioners by offering series of part-time programmes covering Advanced Diploma, Diploma, Certificate, self-study programmes, Skills Upgrading Scheme courses as well as short courses. These programmes certainly provide learning platform for clothing practitioners to broaden their horizons and more importantly, to equip them with latest knowledge and skills in the industry. CITA also plays a role in providing tailor-made training to public and private sectors such as government departments, public organisation, garment and fashion companies as well as secondary schools.

Like other local educational institutions, CITA is facing various challenges arising out from 3-3-4 Education Reform. The launch of new senior secondary school curriculum has a direct impact on the current Diploma programmes of CITA. Amongst others, the uncertainty about the student profiles in the years to come would be a great challenge affecting the entire education sector. Notwithstanding these uncertainty and challenges, CITA remained undaunted keeping up its momentum to keep abreast of the stateof-the-art in clothing technology and training system. Moreover, increasing resource has been directed in developing new curriculum and new series of sub-degree and undergraduate programmes to meet the needs of new generation of Hong Kong students especially those of the secondary six graduates in 2012.

Manchester Metropolitan University had given endorsement to CITA for offering the two-year top-up degree programme - Bachelor of Science (Hons) International Clothing Technology and Design since April 2010. Subject to the approval from The Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), this programme will be offered tentatively in the coming academic year. In addition to the top-up Bachelor degree, CITA

課程。此課程為已具備學位的學員提供升學的 階梯,達到碩士級水平。

had also partnered with Middlesex University in organising a higher degree programme, namely Master of Arts in Work Based Learning Studies (Fashion). This programme could provide a study progression ladder for graduates to reach Master's level.

#### 可持續發展伙伴

隨著全球化及亞洲區的急速經濟增長,香港已 踏進知識為本的時代。訓練局會更致力於維持 及加強培訓角色,為香港的時裝及製衣工業從 業員提供專門知識以提升競爭力。

自2009年開始,訓練局已與香港公開大學、 香港公開大學李嘉誠專業進修學院、英國曼徹 斯特城市大學及英國國立密德薩斯大學緊密合 作,提供一系列與時裝相關的培訓課程。此等 合作可促進定位、品牌及資源運用的協同效 應,有助香港成為教育服務的樞紐。

#### 展望未來

過去的十年,訓練局在課程及服務領域上作出 相應的改革,並成功建立了獨特的形象。變革 得以成功地保留現有客戶群,並吸引更多新顧 客。我們努力不懈地擴展服務,定能增加公眾 對訓練局的認同。

儘管練局面對着各種挑戰,但憑着每一位訓練 局仝人給予的無限支持,我們竭力打造成一間 區內優秀的服裝培訓機構,為業界服務。

總幹事

楊國榮教授

#### Partnership for Sustainable Growth

In the advent of globalization and rapid economical development in Asia, Hong Kong has already entered into an era of knowledgebased economy. CITA dedicates to maintain and reinforce its training role to provide knowledgeable and competitive practitioners for the fashion and clothing industries in Hong Kong.

Since 2009, CITA has been intensifying its training role by partnering with OUHK, OUHK LiPACE, Manchester Metropolitan University and Middlesex University to offer series of fashion-related training programmes. These partnerships further strengthen our role in supporting Hong Kong's development into regional hub for educational services by leveraging the positions, brandings and resources of all institutions.

#### The Road Ahead

Over the past decade, CITA has been aptly changing its programmes and services regime to create a new and vibrant image. The change has been a great success in retaining current customer base while attracting new and potential customer segments. Continuous effort would be directed for increasing public's recognition of CITA.

It should go without saying that CITA is facing the challenges that are surely not trickling. But with the unfailing support from every member of CITA, we are paving a fruitful way forward in serving the industry as the premier provider of clothing training across the Region.

Prof. Philip K.W. Yeung

**Executive Director** 

### 訓練局委員 MEMBERS OF THE AUTHORITY



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



陳永安先生 Mr. CHAN Wing-on, Roger



陳永燊先生 Mr. CHAN Wing-sun, Samuel



陳亞齡女士 Ms. Irene CHEN



Mr. CHENG Man-piu, Francis



蔡少森先生 Mr. CHOI Shiu-sum, Philip



鍾國斌先生 Mr. CHUNG Kwok-pan, Felix



馮煒堯先生 Mr. FUNG Wai-yiu, Willie



何智盈女士 Ms. HO Chi-ying, Sabina



梁嘉彥先生 Mr. LEUNG Ka-yuen, Lawrence



岑曉彤博士 Dr. SHAM Hiu-tung, Iona



譚展明先生 Mr. TAM Chin-ming



王象志先生 Mr. WONG Cheungchi, Thomas



楊敏賢女士 Ms. YANG Ming-yen, Teresa



楊棋彬先生 Mr. Kevin YEUNG



楊尚正先生 Mr. YOUNG Sheungching, Clement



余瑞瓊女士 Ms. YU Sui-king, Susanna

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

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

#### 陳永安先生

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

#### 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 Kong Industries

#### 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

#### 鍾國斌先生

#### Mr. CHUNG Kwok-pan, Felix

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

#### 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.

#### 岑曉彤博士

#### Dr. SHAM Hiu-tung, Iona

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

#### 譚展明先生

#### Mr. TAM Chin-ming

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

#### 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. YANG Ming-yen, Teresa

#### 香港總商會代表

representing The Hong Kong General Chamber of Commerce

#### 楊棋彬先生

#### Mr. Kevin YEUNG

業外人士

Lav Member

#### 楊尚正先生

#### Mr. YOUNG Sheung-ching, Clement

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

#### 余瑞瓊女士

#### Ms. YU Sui-king, Susanna

職工會代表

representing Trade Union

#### 卸任委員 Retired Members

(2010年10月22日生效)

(w.e.f. 22 October 2010)

馮裕鈞先生

#### Mr. Spencer FUNG

香港出口商會代表

representing The Hong Kong Exporters' Association



# 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。

#### 1. to provide training courses for the clothing industry; 2. to establish and maintain industrial training centres therefor;

Section 5 of the Ordinance are:

3. to assist in the placement of persons completing training courses;

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

4. to make recommendations with respect to the rate of levy.

### 訓練局須由十七名委員組成, 其中為:

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

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

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

# COMMITTEES

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

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

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

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

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

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

#### 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

梁嘉彦先生

岑曉彤博士

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。

#### 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

Dr. SHAM Hiu-tung, Iona

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)

何智盈女士

林大輝博士

岑曉彤博士

譚展明先生

王象志先生

楊棋彬先生

#### 委員會職權:

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

### Committee on Building Developr

Mr. CHENG Man-piu, Francis (Chairman)

Ms. HO Chi-ying, Sabina

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

Dr. SHAM Hiu-tung, Iona

Mr. TAM Chin-ming

Mr. WONG Cheung-chi, Thomas

Mr. Kevin YEUNG

#### Terms of Reference:

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

### 委員會 COMMITTEES

#### 課程及設備委員會

梁嘉彥先生(主席)

陳永安先生

陳亞齡女士

岑曉彤博士

楊敏賢女士

楊棋彬先生

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。

馮煒堯先生(主席)

鍾國斌先生

何智盈女士

林大輝博士

楊敏賢女士

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。

#### 職員編制委員會

蔡少森先生(主席)

陳永安先生

陳永燊先生

鍾國斌先生

馮煒堯先生

譚展明先生

楊尚正先生

#### 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 事官。

#### Committee on Courses and Equipment

Mr. LEUNG Ka-yuen, Lawrence (Chairman)

Mr. CHAN Wing-on, Roger

Ms. Irene CHEN

Dr. SHAM Hiu-tung, Iona

Ms. YANG Ming-yen, Teresa

Mr. Kevin YEUNG

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.

#### Committee on Public Relations

Mr. FUNG Wai-yiu, Willie (Chairman)

Mr. CHUNG Kwok-pan, Felix

Ms. HO Chi-ying, Sabina

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

Ms. YANG Ming-yen, Teresa

Mr. YOUNG Sheung-ching, Clement

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.

#### Committee on Staff Establishment

Mr. CHOI Shiu-sum, Philip (Chairman)

Mr. CHAN Wing-on, Roger

Mr. CHAN Wing-sun, Samuel

Mr. CHUNG Kwok-pan, Felix

Mr. FUNG Wai-yiu, Willie

Mr. TAM Chin-ming

Mr. YOUNG Sheung-ching, Clement

#### Terms of Reference:

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

### 職員 STAFF

年終時,訓練局全職職員人數為五十人。至於 全日制課程中的普通話和商業英語科目,以及 兼讀課程的講授,由約九十七名兼職講師負 責,他們大多是來自業界的專才。

訓練局向來鼓勵職員進修,他們參與技能工作坊、管理研討會、短期培訓班、以至學術課程,都可以得到不同程度的資助。修讀學位課程者可獲部份資助,而參與其他技術和專業培訓者,可獲全數資助。年內,有二十一名職員參與約五十八項不同形式的培訓項目。

#### 年終的職員狀況可見於下表:

Staff position at the year end is set out below:

At the year-end, there was 50 full-time staff working in the Authority. At the same time, the Putonghua and Business English sessions of the full-time courses and the part-time training programmes were largely supported by around 97 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 58 programmes and activities.

職位名稱	職員人數 NUMBER OF STAFF	STAFF GRADE
總幹事	1	Executive Director
經理	1	Manager
高級講師	2	Senior Lecturer
講師	11	Lecturer
教導員	1	Instructor
工藝師	2	Technologist
高級項目主任	3	Senior Project Officer
項目主任	4	Project Officer
項目助理	3	Project Assistant
行政主任	3	Administrative Officer
文書主任	1	Clerical Officer
助理主任	1	Assistant Officer
文員	10	Clerk
技術員	3	Technician
辦公室助理	1	Office Support Assistant
清潔員	3	Cleaner
總計	50	Total

### 職員 STAFF

### 組織圖

Organisation Structure

總幹事 (楊國榮教授)
Executive Director
(Prof. Philip K.W. Yeung, *PhD*)

行政科 (經理 - 楊國斌先生)
Administration Division (Manager Mr. Michael Yeung, MSc, MPhil, MMgt, MHKITA)

教學行政 Academic Administration

會計 Accounts

建築事務及維修
Building Services &
Maintenance

人力資源及行政 Human Resources & Administration

資訊科技發展 I.T. Development

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

### 營運科(幹事(營運))

**Operation Division (Associate Director (Operation))** 

### 工商業扶助 Industry Support

工業項目 Industrial Projects

製衣卓越中心 Apparel Centres of Excellence

### 訓練活動 Training Activities

服裝工商管理 Apparel Business Management

設計及製作 Design & Manufacture

專業及持續教育
Professional & Continuing
Education

### 工作表現承諾 PERFORMANCE PLEDGE

項目 Item	服務承諾 Service Pledge	2010年 之達標水平 Achievement in 2010	2011年 之目標水平 Target in 2011
1	於電話鈴聲響起五聲,即二十秒內接聽一般查詢。 Answer calls to enquiries hotlines within 5 rings, i.e. within 20 seconds.	93%	95%
2	於一個工作天內回覆電郵查詢。 Reply to email enquiries within one working day.	98%	100%
3	於一個工作天內將訓練課程的入學及/或工業項目等查詢轉達給有關職員處理。 Refer specific enquiries on training programme admissions and/or industrial projects to relevant staff concerned for handling within one working day.	99%	100%
4	於課程申請日期截止後十四個工作天內,將申請結果通知申請人。 Reply to the applicants about the application results within 14 working days after the application deadline.	95%	95%
5	於三個工作天內完成更新學員的個人資料紀錄。 Process requests for making changes of the trainees personal particulars on the training records within 3 working days.	95%	100%
6	於三個工作天內處理學員的投訴。 100% 100% Process complaints of trainees within 3 working days.		100%
7	於二十八個工作天內將學員的投訴調查結果通知學員。 Release of investigation results of complaints to trainees within 28 working days.	100%	100%
8	於發出通知書後七個工作天內退回學費給學員。 Process refunds of training fees to trainees within 7 working days after normal notification.	100%	100%
9	於七個工作天內補發證書給學員。 Re-issue of training certificates within 7 working days.	95%	95%



### 學員 TRAINEES

訓練局為中五及中七離校生,以及文憑課程畢業生提供一系列的全日制課程,其中包括文憑及學士學位課程。每個課程的學費如下:

成衣營銷實務文憑	HK\$39,000
針織時裝設計及營銷實務文憑	HK\$39,000
時裝設計學文憑	HK\$36,000
服飾業工商管理學士學位	HK\$98,910
時裝(榮譽)文學士學位	HK\$1 98,000
時裝設計、造型及推廣(榮譽) 文學士學位	HK\$1 98,000

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。

而業界從業員亦可選擇修讀訓練局為他們設計的兼讀課程,藉以提升個人的競爭能力。

年內,訓練局共訓練了5,002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 programmes, ranging from Diploma to Bachelor Degree for F.5 and F.7 school leavers and diploma graduates respectively. The tuition fees of various full-time programmes are:

Diploma in Apparel Merchandising	HK\$39,000
Diploma in Knitwear Fashion Design	HK\$39,000
and Merchandising	
Diploma in Fashion Design Studies	HK\$36,000
Bachelor of Business Administration	HK\$98,910
in Fashion Business	
BA Honours Fashion	HK\$198,000
BA Honours Fashion Design, Styling	HK\$198,000
and Promotion	

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 in their spare time.

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

During the year, a total of 5,002 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 Programmes	
服裝工商管理課程	60	Apparel Business Management Courses	
設計及製作課程	61	Design and Manufacture Courses	
受委託開辦的課程	69	Special Commissioned Courses	
	190		
兼讀制訓練課程		Part-time Training Programmes	
短期課程	140	Short Courses	
一年制文憑課程	26	One-year Diploma Programmes	
單元制證書/文憑課程	1,731	Modular Certificate/Diploma Courses	
服裝製品及紡織業技能提升計劃	15	Skills Upgrading Scheme for Wearing Apparels and Textile Sector	
導修證書課程	23	Self-study Course	
	1,935		
企業培訓課程	1,037	Corporate Training Programmes	
研討會/工作坊	1,840	Seminars/Workshops	
總計	5,002	Total	

### 學員 TRAINEES

#### 學生活動

為了推動學員的個人發展,訓練局為全日制學員成立了學生會,以提供一個平台讓學員參與 更多元化的活動、擴闊社交圈子,並讓學員發 展其領導才能。

另外,訓練局與和富社會企業合作,成立了製 衣業訓練局和富領袖網絡,以推動學員關心社 會事務,鼓勵他們肩負公民領袖的角色和責 任,培育有仁愛精神及國際視野的青年領袖。

#### Student Activities

Student Union has been set up by the Authority to encourage personal development of our trainees. Through the Student Union, they can join diverse activities, widen their social life, and develop their leadership skills.

On the other hand, with the cooperation with Wofoo Social Enterprises, CITA-Wofoo Leaders' Network (CITA-WLN) was set up to encourage our trainees to participate in social affairs and to nurture them to be virtue, moral young leaders.



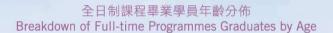






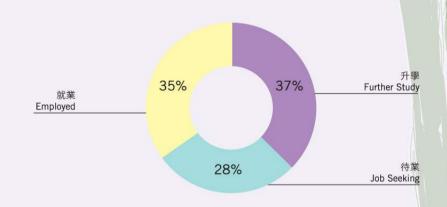








#### 全日制課程畢業學員就業情況 Distribution of Full-time Programmes Graduates by Employment



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

### 學員 TRAINEES

公開比賽的獎項

Awards from Open Competitions

### 施培球 Sze Pui Kui, Canon

時裝設計學文憑 Diploma in Fashion Design Studies

#### 第十屆香港鞋款設計比賽2010

The 10th Footwear Design Competition Hong Kong 2010

童裝鞋 - 亞軍

Children's Shoes - First Runner-up

女裝靴 - 冠軍

Ladies' Boots - Champion

女裝靴 - Belle 全場最佳設計大獎

Ladies' Boots - Belle Champion





剛知道有鞋款設計比賽時,對鞋款設計並沒有 認識,但最後還是決定參加,因為我覺得能設 計出不同款式的鞋是件很有趣的事。在第十屆 香港鞋款設計中獲得三個獎,真的令我喜出望 外。而且這使我對鞋款設計產生了興趣,亦希 望將來可以在這方面得以發展。 When I first knew about the footwear design competition, I did not have any idea about footwear design. However, I finally decided to participate in the competition because it was quite interesting for me to produce different footwear designs. I am very delighted to receive three awards in the 10<sup>th</sup> Footwear Design Competition of Hong Kong. My interest in footwear design increases so much that I will continue and further in the footwear design in future.

### 曾華浩 Tsang Wah Ho

時裝設計專業文憑 Professional Diploma in Fashion Design

#### 第十屆香港鞋款設計比賽2010

The 10<sup>th</sup> Footwear Design Competition Hong Kong 2010

女裝時款 - China Shoes 最具潮流觸覺大獎 Ladies' Shoes - China Shoes Champion



訓練局的導師常鼓勵我們,要把握機會,多參加各類型的設計比賽,以擴闊我們的視野。很榮幸能在鞋款設計比賽中得獎,這是一次難得的經驗,而當中我可以看到很多高質素的設計作品。感謝校方及老師的鼓勵和協助,也很高興香港鞋業商會每年都會舉辦這項大型的設計比賽,讓不同院校的學生有交流學習的機會。

Lecturers of CITA always encourage us to grasp every chance to participate different competitions in order to widen our horizons. I am honoured to receive award in this competition which was a precious experience for me. Besides, I had the opportunity to come across many high quality design products. I really thanked so much for the encouragement and assistance given by CITA and lecturers. Besides, I am glad that The Federation of Hong Kong Footwear Ltd. organises this grand competition every year so that students from different institutes can take this opportunity to share and learn from each other.



### 學員 TRAINEES



於2010年度第十屆鞋款設計比賽中獲得這個獎項,對我來說是一個里程碑以及對自己的一種肯定。透過這個經驗,我對鞋款的設計、種類及製造有更深入的認識。經過這個比賽,我更加了解自己,明白自己的長處和短處。長處要繼續保留和進步,而短處則須加以改善。比賽以後,我對時裝及鞋款設計的興趣日益深厚。日後我成為設計師的時侯,,我仍然會著重於鞋款的設計,因為我明白配飾對時裝來說是很重要的一環。最後我希望將來能有機會參加更多不同類型的比賽,以獲得更多經驗。

I won the Second Runner-up in the category of Ladies' Shoes and Bag in the 10<sup>th</sup> Footwear Design Competition Hong Kong 2010. The award means my milestone and self-affirmation. Through this experience, I knew more about knowledge of types of footwear as well as its manufacturing process. After this competition, I have identified my strengths and weaknesses. I will uphold and further my strengths while improving my weaknesses. My interest in the area of fashion and footwear design has been growing after the competition. In future, when I become a designer, I will focus more footwear design because the footwear, as an accessory, is a vital part of fashion as a whole. Finally, I hope to take every opportunity to participate in different kinds of competition in the near future.



### 林慧德 Lam Wai Tak

時裝設計、營銷及市場學高等文憑 Advanced Diploma of Fashion Design, Merchandising and Marketing

第十屆香港鞋款設計比賽2010 The 10<sup>th</sup> Footwear Design Competition Hong Kong 2010

男裝鞋 -亞軍 Men's Shoes - First Runner-up



能夠在眾多高質素的設計中得獎,真是一件很幸運的事。繼上屆獲得運動鞋組季軍後,再於今屆的比賽中獲得男裝鞋組亞軍,令我既意外又開心。這個獎不但達到了自己定下的目標,而且對我更是一種莫大的鼓勵,令我覺得自己對成為設計師的目標更加明確。這次的獲獎除了靠自己的努力外,更要多謝學校的老師悉心教導。只因他們教導,我的設計技巧才得以提升,從而於這次比賽中得獎。

It was lucky for me to receive award from so many high quality footwear designer. I am surprised and delighted to receive the First Runner-up in the category of Men's Shoes while had received the Second Runner-up in the Sports category in previous competition. This award not only represents achievement of my goal, it also means great encouragement to me such that I am determined to become a designer. Apart from my efforts, sincere guidance and coaching from lecturers help me a lot in the award. Because of their efforts, I made much advancement in my design techniques to reap this award.

### 學員 TRAINEES

### 公開比賽的獎項 Awards from Open Competitions

# 李可程 Lee Ho Ching

時裝設計、營銷及市場學高等文憑 Advanced Diploma of Fashion Design, Merchandising and Marketing

第十屆香港鞋款設計比賽2010 The 10<sup>th</sup> Footwear Design Competition Hong Kong 2010

女裝涼鞋 -冠軍 Ladies' Sandals - Champion

女裝<mark>涼鞋 - Stacc</mark>ato 全場總冠軍 Ladies' Sandals - Staccato Champion

ALE SERVICE



當初參加鞋款設計比賽時,只是為了吸取更多 比賽經驗,沒想到可以獲得獎項,所以這次獲 獎使我感到很意外。透過這次比賽,讓我對鞋 履的製作過程有更深入的了解。我希望將來可 以有更多機會接觸有關鞋履方面的知識,更希 望能在這行業有所發展。 Having decided to participate in the competition, I just wanted to gain more experience. That was why I felt very surprised when I received the award that I had never thought of. From this competition I gained more knowledge on the manufacturing of footwear. I hope I will acquire more knowledge about the footwear in future. I also hope to develop my career in this field.



### 黃俊豪 Wong Chun Ho

時裝設計、營銷及市場學高等文憑 Advanced Diploma of Fashion Design, Merchandising and Marketing

第十屆香港鞋款設計比賽2010
The 10<sup>th</sup> Footwear Design Competition
Hong Kong 2010

男裝鞋 - APLF 市場潛力大獎 Men's Shoes - APLF Marketable award

我很高興能在第十屆香港鞋款設計比賽中獲得 男裝鞋組APLF市場潛力大獎。這次比賽讓我 有機會認識其他設計學院的學生,當中我看到 不少有趣及有創意的作品,對自己的設計技巧 有重大的啟發。在整個比賽過程中,我對造鞋 的技術有了進一步的了解,同時亦有機會親身 與造鞋公司討論製作過程,是一個難得的互動 學習的機會。 I am so glad to win the APLF Marketable award in the Mens Shoes category in the 10<sup>th</sup> Footwear Design Competition Hong Kong 2010. In this completion, I got a change to meet students from other institutes and appreciate many interesting and creative designs. That was a great enlightenment for me in design techniques. Also, I knew more abut the manufacturing technology of footwear through the competition. Meanwhile, I got the opportunity to discuss personally with the representatives from footwear producers about the manufacturing process. That was really a precious interactive-learning opportunity for me.

### 訓練項目 TRAINING PROGRAMMES

### 全日制訓練課程

### Full-time Training Programmes

### 成衣營銷實務文憑 針織時裝設計及營銷實務文憑

這兩個課程是由訓練局專為中五離校生而設

「成衣營銷實務文憑」課程旨在教導學員成衣 營銷的技巧及知識,如布料認識、各類成衣之 生產方法、紙樣裁製、時裝設計、營銷管理、 成本會計、市場策略、製衣資訊科技及出入口 實務等,並加強學員在採購策劃及市場學方面 的認識,為學員提供全面的基礎。

而「針織時裝設計及營銷實務文憑」課程旨在 教導學員掌握針織時裝衣物之設計、營銷實務 及製作的知識和技巧。此課程特色在於理論與 實踐並重,有助學員獲取知識及經驗,於畢業 後投身針織設計或時裝行業,亦為將來繼續進 修而鋪路。

訓練局與香港公開大學李嘉誠專業進修學院攜 手開辦「時裝設計學文憑」課程。本課程旨在 提供學員時裝的基本設計知識和技巧,從而提 升學員對時裝設計的興趣,及讓他們了解時裝 業的運作,預備將來從事與時裝業有關的工作 或繼續進修。課程同時鋭意培養學員欣賞時裝 趨勢的能力、應用基本的審美批判及創意於時 裝設計及品評。

### Diploma in Apparel Merchandising Diploma in Knitwear Fashion Design and Merchandising

These two programmes offered by the Authority are designed for F.5 school leavers.

"Diploma in Apparel Merchandising" aims to equip trainees with the necessary apparel merchandising technique, fabric knowledge, different types of garment production, pattern making, fashion design, merchandising management, cost accounting, marketing, information technology and import and export practices. The programme will also reinforce the knowledge in the area of sourcing, planning and marketing so that the trainees will have all-around foundation.

"Diploma in Knitwear Fashion Design and Merchandising" aims to equip trainees with the knowledge and technique regarding knitwear design, merchandising and production. The programme focuses on both theory lessons and practical workshops, which assist trainees to gain necessary knowledge and experience when pursuing their future careers or studies.

#### Diploma in Fashion Design Studies

"Diploma in Fashion Design Studies" programme is jointly organised by the Authority and the Li Ka Shing Institute of Professional and Continuing Education of OUHK. The programme aims to provide trainees with fundamental fashion design knowledge and skills as well as generic skills for employment and further study. It also helps to develop students' ability to appreciate fashion trends and apply basic aesthetic judgment and creativity in fashion design and evaluation.

### 服飾業工商管理學士學位

為了在這知識型的經濟下,為時裝業界培育新 一代的專業管理人才,訓練局與香港公開大學 李兆基工商管理學院攜手合作開辦了「服飾業 工商管理學士學位,課程。

這兩年制的學士學位銜接課程是針對瞬息萬變 的服飾業營商環境而設計。課程著重培訓專業 的管理人員,加強學員對經營管理的專業知 識,有助提升香港服飾業界人力資源的競 爭 力。

修讀此課程的學員須完成一系列的核心科目, 以鞏固他們在營商管理的基礎知識。學員亦會 修讀一些專門學科,以加深他們對服飾業的認 識,並擴闊他們的國際視野。課程更會安排學 員參加各類型的講座以及企業參觀,以增強課 本以外的知識。

# 時裝(榮譽)文學士學位 時裝設計、造型及推廣(榮譽) 文學士學位

此課程由訓練局、香港公開大學李嘉誠專業進 修學院以及英國國立密德薩斯大學合辦,目的 是為時裝業界培育一班出色的時裝設計師及幕 後的工作人員。學員在三年的課程中,需要自 己籌備小型的時裝表演,又會獲安排到時裝或 製衣企業作實習。學員在課程的最後一年更會 於畢業生設計展中展示他們的畢業作品。課程 其間,亦會邀請業界出色的設計師或從業員擔 任客席講師,讓學員更了解業內的運作。

# Bachelor of Business Administration in Fashion Business

With an aim to further develop professional managers for the fashion industry in our knowledge-based economy, the Authority, in collaboration with the Lee Shau Kee School of Business and Administration of the OUHK, offers the "Bachelor of Business" Administration in Fashion Business" programme.

This two-year top-up degree programme aims to assist the clothing and fashion industry to enhance its global competitiveness through the provision of fashion business related training that harmonizes with the global development of the fashion industry.

Trainees are required to complete a set of core courses that provide them with a solid foundation in business administration. They should proceed to specialization courses relevant to the fashion business so as to deepen their understanding of the industry's operations and broaden their international perspective. Apart from attending lectures, a number of integrated seminars and industrial visits are also organised for trainees in order to widen their learning horizon outside textbooks.

# **BA Honours Fashion** BA Honours Fashion Design, Styling and Promotion

These programmes are jointly organised by the Authority, the Li Ka Shing Institute of Professional and Continuing Education of OUHK and Middlesex University from UK. It aims to nurture a group of excellent fashion designers and the team members at the back stage. Throughout the three-year programmes, trainees are required to coordinate a small fashion show by themselves, and to have internship training in fashion or clothing companies. The trainees will also have a chance to exhibit their works at the graduation fashion show at the final year of the programmes. Designers or practitioners of high renown will also be invited to deliver guest lectures so that the trainees can learn more about the operation of the industry.

## 受委託開辦的課程

訓練局與香港公開大學李嘉誠專業進修學院合 作,設計及提供與服裝相關的「毅進計劃」課 程,其中包括:時裝設計、時裝營銷採購、時 裝貿易、時裝配飾設計、以及形象及時裝設 計。課程中,訓練局提供的選修科目包括:創 意平面傳意設計、時裝設計入門、時裝裁剪技 巧、出入口實務、時裝營銷採購入門、時裝貿 易及市場推廣、時裝配飾設計、以及形象及時 裝設計。

## Special Commissioned Programmes

The Authority cooperates with the Li Ka Shing Institute of Professional and Continuing Education of OUHK in offering programmes for "Project Yi Jin". The programmes include Fashion Design, Fashion Merchandising, Fashion Business, Fashion Accessories, and Image and Fashion Styling. The elective courses the Authority offers include Creative Graphic Design, Fundamentals of Fashion Design, Fashion Tailoring Techniques, Import and Export Practice, Fundamentals of Fashion Merchandising, Fashion Business and Marketing, Fashion Accessories Design, and Image and Fashion Styling.

# 兼讀制課程

# Part-time Training Programmes

除全日制課程外,訓練局亦有向在職人士提供 -系列的兼讀制課程,其中包括高等文憑課 程、文憑課程、短期課程、導修證書課程及技 能提升課程,籍此提升學員的技能、資格及市 場競爭力,在廣泛的相關行業發揮所長。

Besides full-time training programmes, the Authority is also providing a series of part-time training programmes, including Advanced Diploma programmes, Diploma programmes, Short Courses, Selfstudy programmes and Skills Upgrading Scheme programmes for in-service personnel to upgrade their skills and qualifications, enhance their competitiveness in the market and prepare them for careers in a wide range of relevant organisations.

作為香港紡織及服裝學會授權的高等文憑課程 主辦機構及考試中心,訓練局提供了三個相關 課程,包括「針織品及營銷學高等文憑」、 「服裝及營銷學高等文憑」及「時裝設計高等 文憑」。課程的目的是讓學員認識不同範疇的 知識及協助學員取得認可的專業資格。

在每個高等文憑課程中,學員需修畢六個單 元。完成校內持續評核後,學員可再報考香港 紡織及服裝學會的考試。取得考試合格的學 員,可獲香港紡織及服裝學會頒發高等文憑。 而每位於校內持續評核以及香港紡織及服裝學 會考試取得合格成績的學員,均可獲訓練局頒 發的高等文憑證書。高等文憑的畢業學員可申 請成為香港紡織及服裝學會的副會員及參加服 裝營銷及市場學學位文憑試。畢業生亦可到 海外升學或在港修讀學位銜接課程。而

## Advanced Diploma

As the course provider and the examination centre of Hong Kong Institution of Textile and Apparel (HKITA), the Authority has been running three Advanced Diploma Programmes which include "Advanced Diploma in Knitwear Studies and Merchandising", "Advanced Diploma in Apparel Studies and Merchandising" and "Advanced Diploma in Fashion Design". The aims of the programmes are to equip the trainees with the latest knowledge in different areas and help them to obtain well recognized professional qualifications.

For each Advanced Diploma programme, trainees are required to complete six modules. After completing the continuous assessments of each module, trainees can take the examinations organised by HKITA. By attaining passes in all required examinations, trainees will be granted an Advanced Diploma issued by HKITA. For trainees, who pass all the continuous assessments as well as the HKITA examinations, will be conferred an Advanced Diploma by the Authority. Advanced Diploma holders can apply for the HKITA Licentiate Membership and take the Graduate Diploma examination in Apparel Merchandising and Marketing. Alternatively, graduates can articulate

「時裝設計高等文憑」的學員亦可向持續進修 基金申請學費資助。 to overseas universities or pursue top-up degree programmes in Hong Kong. Trainees of "Advanced Diploma in Fashion Design" can also apply subsidy from the Continuing Education Fund.

### 服裝及紡織文憑

由訓練局開辦的「服裝及紡織文憑」課程提供了一個修讀途徑,供有興趣加入時裝及紡織行業的人士報讀。文憑課程結構極具彈性,學員可從三十多個不同範疇的單元中,選取作為必修、主修及選修的單元。學員修畢一個必修單元、三個主修單元及兩個選修單元,可獲發一張專科證書。訓練局現時共提供六個範疇的證書課程,包括時裝設計、紙樣設計、製衣技術、時裝營銷、紡織技術及3D立體量裁。完成三個證書課程或十八個單元的學員可獲發文憑。

# 一年部份時間制三維服裝設計 及創樣製作文憑

「一年部份時間制三維服裝設計及創樣製作文憑」課程是其中一個持續進修基金可發還款項的課程。課程是為樣版技術員、營銷員及時裝設計師而設,以提升其設計知識和技術、立體量裁及服裝製作技術。

## 高級時裝技術設計師專家證書

此課程旨在培訓時裝技術設計的專業人員,讓 他們學習專門的時裝設計知識和技術,為學員 投身專門時裝設計行業作準備。

## 技能提升計劃

技能提升計劃主要向基層員工提供進修機會, 讓參與學員吸收新技術,從而提升其在紡織及 服裝行業的受僱就業的能力及競爭力。訓練局 於2010年度開辦了「紙樣設計及立體量裁深 造班」。

# Diploma Scheme in Fashion and Textile Studies

"Diploma Scheme in Fashion and Textile Studies", offered by the Authority, provides an entry route for those who are interested in fashion and textiles professions for their future careers. The structure of this diploma programme is very flexible. Trainees can choose more than 30 modules from different areas as their mandatory, core and elective modules. By completing one mandatory module, three core modules and two elective modules, trainees will be awarded a Specialised Certificate. Currently, there are six types of specialised certificates offered by the Authority, including Fashion Design, Pattern Design, Apparel Technology, Fashion Merchandising, Textile Technology and 3D Modelling. Trainees who compete three specialised Certificate or eighteen modules will be conferred a Diploma.

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

"One Year Diploma in 3D Apparel Design and Pattern Making" is one of the reimbursable courses under the Continuing Education Fund. This programme is mainly designed for sample technicians, merchandisers and fashion designers to enhance their skills and knowledge in design concept, 3D pattern making and apparel production.

# Specialist Certificate in Advanced Technical Fashion Design

This programme provides advanced knowledge and skills in technical design for professionals. The intensive training at the advanced level prepares students for a career in technical fashion design.

# Skills Upgrading Scheme

The Skills Upgrading Scheme (SUS) mainly provides opportunities for junior level workers to acquire new job skills in order to enhance their employability and competitiveness in the textile and clothing industry. In 2010, CITA offered an "Advanced Pattern Design and 3D Modelling" program.

# 訓練項目 TRAINING PROGRAMMES

## 服裝專業人員導修證書課程

訓練局開辦的「服裝專業人員導修證書」課 程,以自學為主的學習模式,並輔以導修課。 課程銜蓋廣泛的行業知識及技術。學員於三十 個月內修畢 十一個單元中的八個單元,即可 獲發證書。

## 短期課程

訓練局開辦了多個不同類型的非學歷短期課程 供在職人士修讀。課程每年收生四次,不設任 何報讀條件。課程主要銜蓋三個範圍,包括服 裝商貿、專門技術及設計。

# 企業培訓課程

訓練局為業界機構設計不同類形的培訓課程, 以配合各機構所需。課程涵蓋不同範圍和層 面,為期由三小時至三十三小時不等。於 2010年,訓練局曾為下列業內機構開辦企業 培訓課程:香港懲教署、威富(亞洲區)有限 公司、香港賽馬會、高斯集團亞洲有限公司、 蒙地奥中國有限公司大連辦事處 (Dalian)、威 雅洋行、法蘭克福展覽(香港)有限公司、達 利女裝學院、台山商會中學、馬莎百貨、旭日 企業(BVI)有限公司等。

#### 2010年開辦的課程包括:

- 1. 服裝適體課程
- 2. 綠色時尚設計工作坊
- 3. 環保紡材課程
- 4. 達利女裝學院-服裝營銷培訓班
- 5. 達利女裝學院-服裝品質管理培訓班
- 6. 基本時尚技術知識培訓課程
- 7. 進階時尚技術知識培訓課程
- 8. 營銷員製衣物料、用量及疵點認識培訓
- 9. 綠色時尚培訓系列
- 10. 高級銷員技術知識深造班

## Certificate in Clothing Industry - Self Study

"Certificate in Clothing Industry - Self Study", an award bearing self-study programme, is offered by the Authority. The study mode of this programme is mainly self-learning supplemented with tutorials. The programme covers a wide range of knowledge and skills in the industry. By completing 8 modules out of 11 within 30 months, trainees will be awarded a Certificate.

#### **Short Courses**

The Authority provides various types of non-award bearing short courses for in-service personnel. There are four intakes each year and it has no entry requirements for the short courses. The courses mainly cover three areas, including Apparel Business, Technical Skills and Design.

## Corporate Training Programmes

The Authority develops training programmes specially designed to the needs of companies. These training courses cover a wide variety of areas ranging from 3-hour to 33-hour. In 2010, the Authority offered corporate training courses to the industry, hereafter are the highlight of some of the organisations and companies: Correctional Services Department, VF Asia Limited, The Hong Kong Jockey Club, Coles Group Asia Pty Ltd., Mondial China Limited (Dalian), RBA Far East Limited, Messe Frankfurt (HK) Ltd., High Fashion Womenswear Institute, Toi Shan Association College, Marks & Spencer Group plc., Glorious Sun Enterprises (BVI) Limited, etc.

#### Courses offered in 2010 included:

- 1. Garment Fitting Training Programme
- Eco Fashion Design Workshop
- 3. Eco-friendly and Recycled Textiles Training Programme
- 4. High Fashion Womenswear Institute Clothing Merchandising Training Programme
- 5. High Fashion Womenswear Institute Clothing Quality Control Training Programme
- 6. Fundamental Technical Fashion Knowledge Training Programme
- 7. Advanced Technical Fashion Knowledge Training Programme
- 8. Knowledge of Clothing Materials, Consumption and Defects for Merchandisers Training Programme
- 9. Eco Fashion Training Course Series
- 10. Technical Knowledge Enhancement for Senior Merchandisers Training Programme

- 11. 工業衣車維修及保養
- 12. 工業衣車維修及保養進階課程
- 13. 馬莎百貨前線服裝銷售人員之產品知識 (女裝)
- 14. 大進國際營業部培訓計劃二

- 11. Repair and Maintenance of Industrial Sewing Machines
- 12. Repair and Maintenance of Industrial Sewing Machines (Advanced Level)
- 13. Products Knowledge (Womenswear) for M&S Frontline Sales
- 14. Sales Training Series 2 for Sales Department of Advancetex International Trading (HK) Ltd.

# 研討會及工作坊

# Seminars and Workshops

訓練局經常舉辦一些研討會及工作坊予業界人 士,讓他們能掌握業內的最新資訊及技術,從 而提升競爭力。

「低碳製造計劃如何幫助製衣 廠商提升能源效益和節省成 本」研討會

此研討會主要為低碳製造計劃(LCMP)作介 紹。此計劃旨在認可製造商就減低其全球供應 鏈的温室氣體排放量,作出直接的正面行動, 並為製造商提供工具, 找出及匯報可減低排 放和節省成本的方法。計劃會評估參與的製造 商的碳足印、温室氣體管理以及能源效益表 現,以授予相應的標籤。

研討會上,各合辦及協辦機構皆派出代表作個 案分享及演講。是次研討會的各合辦及協辦機 構包括:訓練局、時裝企業持續發展聯盟、世 界自然基金會、晶苑集團、利華成衣集團、聯 業製衣有限公司、利豐(貿易)有限公司以及 香港中央紡織有限公司。

The Authority usually holds a series of seminars and workshops for the in-service personnel in clothing and fashion industry so that they can get the most updated information and technique related to the industry, which in turn enhance the competitiveness.

Seminar on: How Low Carbon Manufacturing Programme Helps the Garment Manufacturers to Increase Their Energy Efficiency and Reduce Cost

This seminar introduced the Low Carbon Manufacturing Programme (LCMP). The programme aims to recognize positive actions by manufacturers to reduce GHG emissions in global supply chain and to equip them with tools to identify and report areas for emissions reductions and cost savings. The programme grants labels to participating manufacturers after assessing the carbon footprint, GHG management and energy efficiency best practices of their factories.

In the seminar, representatives from the co-organisers and supporting organisations shared successful cases. The co-organisers and supporting organisations included the Authority, Sustainable Fashion Business Consortium, World Wide Fund for Nature, Crystal Group, Lever Style Inc., TAL Apparel Limited, Li & Fung (Trading) Limited and Central Textiles (Hong Kong) Limited.

# 訓練項目 TRAINING PROGRAMMES

# 製衣業訓練局三十五週年公開 講座系列一:企業轉型之道

為慶祝訓練局成立三十五週年,訓練局特意舉 辦了一系列的公開講座,讓各界人士更了解製 衣服裝業的發展及最新動態。其中,我們更邀 請了業界翹楚旭日企業有限公司副董事長楊勳 先生為我們其中一場講座擔任主講嘉賓。楊勳 先生在講座中分享了他如何在日漸複雜的市場 環境中不斷轉營和變革,建立「真維斯」休 閒服裝品牌在市場的領先地位。



To celebrate the 35th anniversary of the Authority, a series of public seminar to let the general public to understand more about the current development and news of clothing industry had been held. In which, we invited Mr. Yeung Chun Fan, Vice-chairman of Glorious Sun Enterprises Limited, to be the honorary speaker in one of the seminars. Mr. Yeung shared his experience in building the brand of "Jeanswest" in the complex market environment by reforming the company policy, which keeps "Jeanswest" a leader in the market.

Clothing Industry Training Authority 35th







# 工業支援項目 INDUSTRY SUPPORT PROJECTS

訓練局擁有一支技術優良及經驗豐富的顧問服 務團隊,全力為業界提供專業顧問服務,協助 他們增強競爭優勢。

本年度訓練局為業界公司提供顧問服務部份內 容包括:

- 教授工業工程人員建立標準時間;
- 成立生產計劃控制部,並訓練該部門人員;
- 提供組長培訓課程;
- 為工廠進行現場評估及改善生產效率的可行性研究;
- 為工廠成立工業工程部,以推動持續改善工作;
- 推行持續改善項目。

With professional staff members of strongholds in technical skills and extensive experience in consultancy services, the Authority is able to dedicate its professionalism to the industry to assist them in reinforcing their competitive edge.

Examples of consultancy services provide by the Authority are as follows:

- Provide training to the industrial engineers to set up standard working time;
- Set up a Production Control department and provide associated training to the department;
- Provide training to the team leaders;
- Evaluate the working environment of the factories and conduct feasibility study of productivity improvement;
- Set up Industrial Engineering department for factories for sustainable improvement;
- Carry out sustainable improvement projects.







# 政府資助項目 GOVERNMENT FUNDED PROJECT

# 創新及科技基金資助 的項目

# Projects Funded by the Innovation and Technology Fund

# 利用字碼改善針織業的生產品質、營銷績效及設計能力

樣辦重做和做辦時間過長,都是針織業內非常普遍的問題。這主要因為業內缺乏不同針數、不同物料的成衣重量資料,導致營銷員及買家浪費很多時間在製辦上。利用不適當的針數作不適當的圈長,更會造成原料的浪費。此項目於2010年10月完成,並建立了一個資料庫,令營銷員及買家在樣辦製造程序上,更快得到準確的成衣重量資料,使物料消耗量在最初的程序上得以掌握。此外,在生產時利用適當的字碼值,使紗線折斷或漏針的情況得以改善,減少機械停頓的時間,從而提升了品質及生產效率。

# SimFactory - 一個成衣生產線管理的電腦輔導系統

BI BI THE TAR

本項目旨在利用電腦訓練系統訓練縫紉管理人 員在這瞬息萬變的商業環境中對「工業工程」 技巧的應用以及對難以預料的特別情況預計出 並影響性。

透過這訓練系統,成衣製造廠的前線的管理人 員將能夠:

- 改善其對縫紉生產線的認識,從而有效地 作出生產計劃及控制;
- 掌握縫紉生產線流程,從而優化人力及機器的資源管理;
- 增進其對縫紉生產線的管理知識,從而縮 短其學習時間及相關的支出

# Using the Lateral Stretch Length to Enhance the Design Capacity, Production Quality and Marketing Competitiveness of Knitwear Industry

In knitwear industry, it usually takes long time in repeat development of samples. Due to lack of garment weight data for different material on different machine gauges, merchandisers and buyers need to spend lots of time in producing samples. This ends up with material wastage due to improper loop length used for the improper machine gauges. By establishing a database, which had been completed in October 2010, knitwear merchandisers can work out sample with buyers more quickly with more accurate garment weight. In turn, the material consumption can be controlled at the very first stage. Besides, by using proper lateral stretch length value in production, there will be less machine stoppage due to yarn breakage or drop stitches. This improves the efficiency and quality as well. In other words, shorter production lead-time can be achieved.

# SimFactory - A Computerized Coaching System for Sewing Line Management

The project aims to develop a computerized sewing line coaching system for the frontline managers and supervisors to apply "industrial engineering" techniques and "what-if" analysis to forecast the possible impacts of decision in rapid changing business environment.

With the assistance of this coaching system, the frontline managers and supervisors of the garment factories will be able to:

- improve the understanding of sewing line dynamics for better production planning and control;
- master the sewing line information flow for optimization of manpower and machine resources;
- enrich the sewing line management knowledge for shortening of learning cycle and reduction of associated costs.



# 可持續發展基金資助 的項目

# Projects Funded by the Sustainable Development Fund

# 成衣業的「優質企業社會責任」管理手冊-中小企業版

社會責任近年作為社會上的熱門話題。而現時顧客亦愈來愈鼓勵製造商要主動自行報告廠內的企業社會責任活動。雖然很多中、小企業的製造商都想實行,卻不知如何入手。此項目正正是幫助他們實行企業社會責任。其中一項主要的關鍵是根據全球報告倡議組織(簡稱GRI)的指標,協助公司編製可持續發展報告。此項目會製作一本指南,作為公司內部的工具,給予管理層、員工及個人時常保持公司內有會製作一本指南,作為公司內部的工具,給予管理層、員工及個人時常保持公司內有會理所,隨時不可以應付編制企業社會責任報告。而這本全面和有系統的指南亦可改會責任報告。而這本全面和有系統的指南亦可改會責任的表現。企業可依照指引編製自己的可持續發展報告。

# Guide to "Better Corporate Social Responsibility" for Apparel Industry - SME version

Corporate social responsibility (CSR) is a hot topic in recent years. Indeed, customers have increasingly been encouraging the manufacturers to be more proactive in the area of CSR, and request the manufacturers to report the CSR related activities to the public. However, many manufacturers, in particular SMEs, do not know how to kick-start. This project is to assist those SMEs to familiarize with CSR. A key CSR initiative is to publish a sustainability report under the Global Reporting Initiative (GRI). The aim of the project is to develop a guidebook, which is intended as an internal tool for the management, staff and individual to ensure the consistency, transparency and well-documentation of the company in order to facilitate the development of sustainability report. This guidebook also provide comprehensive and systematic guide to improve CSR performance for the garment factories.

# 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」)

(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2010年12月31日的資產負債 表與截至該日止年度的全面收益表、權益變動 表和現金流量表、以及主要會計政策概要及其 他附註解釋資料。

# 訓練局就財務報表須承擔的責 任

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

## 核數師的責任

我們的責任是根據我們的審核對該等財務報表 作出意見。我們按照雙方議定的服務條款,僅 向整體委員報告。除此以外,我們的報告書不 可用作其他用途。我們概不就本報告書的內 容,對任何其他人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 financial position as at 31 December 2010, and the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended. and a summary of significant accounting policies and other explanatory information.

## The Authority's responsibility for the financial statements

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

## Auditors' responsibility

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

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

審核涉及執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真 實並公平地呈列財務報表相關的內部監控,以 設計適當的審核程序,但並非為對機構的內部 監控的效能發表意見。審核亦包括評價訓練局 所採用的會計政策的合適性及所作出的會計估 計的合理性,以及評價財務報表的整體列報 方式。

我們相信,我們所獲得的審核憑證是充足和適 當地為我們的審核意見提供基礎。

### 意見

我們認為,該等財務報表已根據香港財務報告 準則真實而公平地反映訓練局於2010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。

安永會計師事務所 香港執業會計師

2011年4月11日

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

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

### Opinion

In our opinion, the financial statements give a true and fair view of the state of the Authority's affairs as at 31 December 2010, 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.

**ERNST & YOUNG** Certified Public Accountants Hong Kong

11 April 2011

<sup>\*</sup> 報告之中文譯本如與英文有異,概以英文為準。

# 截至2010年12月31日止年度全面收益表 STATEMENT OF COMPREHENSIVE INCOME Year ended 31 December 2010

		附註	2010	2009
		Notes	港元	港元
			HK\$	HK\$
收入	INCOME			
訓練税總徵收額	Gross training levy		1,004,711	1,474,925
減:香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department		(113,193)	(394,490
			891,518	1,080,435
銀行利息收入	Bank interest income		1,424	11,050
培訓課程收費	Receipts from training courses		16,613,205	14,710,442
工業項目收入	Industrial project income		4,952,638	5,080,612
股息收入	Dividend income		3,677,890	3,628,339
出售可供出售股本投 資收入	Gain on disposal of rights issue of available-for-sale investments		_	2,864,616
雜項收入	Sundry income		271,820	294,939
			26,408,495	27,670,433
支出	EXPENDITURE			
審核費	Audit fee		128,000	124,200
折舊	Depreciation	4	1,353,018	773,839
宣傳費用	Expenses on publicity		340,372	419,157
一般行政開支	General administrative expenses		3,268,795	3,776,710
工業項目開支	Industrial project expenses		1,866,339	1,752,786
培訓課程講師費	Lecture fee on training courses		2,065,220	2,155,720
員工成本	Staff costs		14,555,205	16,129,283
培訓成本	Training costs		1,745,183	655,477
應收帳款之減值虧損	Impairment loss on accounts receivable	6	130,789	150,643
出售物業、廠房及設備 之虧損	Loss on disposal of items of property, plant and equipment		11,853	65,360
10 may 10			25,464,774	26,003,175
本年度盈餘	SURPLUS FOR THE YEAR		943,721	1,667,258
其他全面收益	OTHER COMPREHENSIVE INCOME		7,417,500	23,619,700
可供出售股本投資價 值變動	Changes in fair value of available-for-sale investments			
年內其他全面收益	OTHER COMPREHENSIVE INCOME		7,417,500	23,619,700
(除税後)	FOR THE YEAR, NET OF TAX			
年內總全面收益	TOTAL COMPREHENSIVE INCOME		8,361,221	25,286,958
	FOR THE YEAR			

# 2010年12月31日財務狀況表 STATEMENT OF FINANCIAL POSITION 31 December 2010

		附註	2010	2009
		Notes	港元	港元
			HK\$	HKS
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	4	10,139,553	10,941,815
可供出售股本投資	Available-for-sale investments	5	116,921,000	109,503,500
非流動資產總額	Total non-current assets		127,060,553	120,445,315
流動資產	CURRENT ASSETS			
應收賬款	Accounts receivable	6	2,990,592	1,568,083
預付款項、按金	Prepayments, deposits	7	1,191,545	582,218
及其他應收帳款	and other receivables			
現金及現金等值項目	Cash and cash equivalents	8	10,704,728	10,573,70
流動資產總額	Total current assets		14,886,865	12,724,004
流動負債	CURRENT LIABILITIES			
應付賬款	Accounts payable	9	192,370	283,76
其他應付帳款及應計 費用	Other payables and accruals	10	5,188,091	4,679,818
流動負債總額	Total current liabilities		5,380,461	4,963,583
流動資產淨額	NET CURRENT ASSETS		9,506,404	7,760,42
資產淨額	Net assets		136,566,957	128,205,736
儲備	RESERVES			
普通儲備	General reserve	11	43,543,813	42,600,092
可供出售股本投資	Available-for-sale investment revaluation		93,023,144	85,605,644
重估儲備	reserve			
儲備總額	Total reserves		136,566,957	128,205,736



# 截至2010年12月31日止年度權益變動表 STATEMENT OF CHANGES IN EQUITY Year ended 31 December 2010

		可供出售股本 投資重估儲備 ailable-for-sale investment luation reserve 港元 HK\$	普通儲備 General reserve 港元 HK\$	合計儲備 Total reserves 港元 HK\$
於2009年1月1日 年內盈餘 年內其他全面收益: 可供出售股本投資 價值變動	At 1 January 2009 Surplus for the year Other comprehensive income for the year: Changes in fair value of available-for- sale investments	61,985,944 — 23,619,700	40,932,834 1,667,258 —	102,918,778 1,667,258 23,619,700
年內總全面收益	Total comprehensive income for the year	23,619,700	1,667,258	25,286,958
於2009年12月31日 及2010年1月1日 年內盈餘 年內其他全面收益: 可供出售股本投資 價值變動	At 31 December 2009 and 1 January 2010 Surplus for the year Other comprehensive income for the year: Changes in fair value of available-for- sale investments	85,605,644 — 7,417,500	42,600,092 943,721 —	128,205,736 943,721 7,417,500
年內總全面收益	Total comprehensive income for the year	7,417,500	943,721	8,361,221
於2010年12月31日	At 31 December 2010	93,023,144	43,543,813	136,566,957

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2010年12月31日止年度現金流量表 STATEMENT OF CASH FLOWS Year ended 31 December 2010

	附註 Notes	2010 港元 HK\$	2009 港元 HK\$
經營業務所得	CASH FLOWS FROM		
<b>現金流量</b> 本年度盈餘	OPERATING ACTIVITIES Surplus for the year	943,721	1,667,258
细数。	Adirect months for		
調整: 銀行利息收入	Adjustments for: Bank interest income	(1,424)	(11,050
可供出售股本投資	Dividend income from	(3,677,890)	(3,628,339
的股息收入 出售可供出售股本投資	available-for-sale investments Gain on disposal of rights issue of		(2,864,616
收入	available-for-sale investments		
出售物業、廠房及設備 之虧損	Loss on disposal of items of property, 4 plant and equipment	11,853	65,360
折舊	Depreciation 4	1,353,018	773,839
		(1,370,722)	(3,997,548
僱員再培訓局結餘變動	Movement in balances with Employees	<u> </u>	(683
借勞工處金額減少	Retraining Board Decrease in amount due to Labour Department	_	(920,191
應收帳款減少/(増加)	Decrease/(increase) in accounts receivable	(1,422,511)	94,781
預付款項、按金及 其他應收帳款減少/(增加	Decrease/(increase) in prepayments,  (II) deposits and other receivables	(609,327)	760,267
應付帳款增加/(減少)	Increase/(decrease) in accounts payable	(91,395)	76,645
其他應付帳款 及應計費用增加/(減少)	Increase/(decrease) in other payables and accruals	508,273	(834,199
	and accidans	***************************************	MOTION CONSISTENCE ON THE COLUMN
經營業務用於 現金流量淨額	Net cash flows used in operating activities	(2,985,682)	(4,820,928
1500 1000 - 4000 000 000 000 000 000 000 000 0	Committee and the second secon		
投資業務所得 現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
購入物業、廠房及設備	Purchases of items of property, plant and	(562,609)	(8,404,531
項目 已收利息	equipment Interest received	1 424	11.050
已收利总 已收可供出售股本投資	Dividends received from	1,424 3,677,890	11,050 3,628,339
的股息	available-for-sale investments		DOS DAMPANA ANDRONA
出售可供出售股本投資 權益所得款項	Proceeds from disposal of rights issue of available-for-sale investments	_	2,864,616
投資業務所得/(用於)	Net cash flows from/(used in) investing activities	3,116,705	(1,900,526
現金流量淨額	Net cash hows hom/(used in) investing activities	3,110,703	(1,500,520
現金及現金等值項目	NET INCREASE/(DECREASE) IN CASH	131,023	(6,721,454
增加/(減少)淨額	AND CASH EQUIVALENTS		
午初現金及現金等值項目	Cash and cash equivalents at beginning of year	10,573,705	17,295,159
年終現金及現金等值 項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	10,704,728	10,573,705
現金及現金等值項目	ANALYSIS OF BALANCES OF CASH		
<b>結餘分析</b> 理会及銀行結餘	AND CASH EQUIVALENTS Cash and bank balances 8	0 002 744	8,873,705
現金及銀行結餘 購入時原到期日少於	Cash and bank balances 8 Non-pledged time deposits with 8	9,003,744 1,700,984	1,700,000
三個月的無抵押	original maturity of less than	, , , , , , , , , , , , , , , , , , , ,	,,
定期存款	three months when acquired		
		10,704,728	10,573,705

# 2010年12月31日財務報表附註 NOTES TO FINANCIAL STATEMENTS 31 December 2010

#### 公司資料

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

#### 2.1 編製基準

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

#### 2.2 會計政策變動及披露

訓練局已於本年度財務報表首次採用以 下新增及經修訂的香港財務報告準則:

HKFRS 1 (經修訂) 首次採納HKFRS

HKFRS1(修訂)

修訂HKFRS 1「首次採納HKFRS」首次採 納者的額外豁免

HKFRS 2(修訂)

修訂HKFRS 2「以股份支付 - 集團按現金 結算以股份為基礎之付款交易」

HKAS 39 (修訂)

修訂HKAS 39「金融工具:確認及計量 - 合資格對沖項目」

HK(IFRIC) - 詮釋 17 向擁有人分派非現金資產

#### CORPORATE INFORMATION

The Authority is established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance. The Authority is a notfor-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 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

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

HKFRS 1 (Revised)

First-time Adoption of Hong Kong Financial Reporting Standards

**HKFRS 1 Amendments** 

Amendments to HKFRS 1 First-time Adoption of Hong Kong Financial Reporting Standards – Additional Exemptions for First-time Adopters

**HKFRS 2 Amendments** 

Amendments to HKFRS 2 Share-based Payment - Group Cash - settled Share-based Payment Transactions

HKAS 39 Amendment

Amendment to HKAS 39 Financial Instruments: Recognition and Measurement - Eligible Hedged Items

HK(IFRIC) - Int 17 Distributions of Non-cash Assets to Owners

#### 2.2 會計政策變動及披露(續)

HKFRS 5 (修訂) 包括2008年10月頒佈 對HKFRSs的改進

修訂HKFRS 5「持有作出售的非流動資產 及已終止業務 - 計劃出售所佔一間附 屬公司的控股權益」

2009年頒佈對HKFRSs的改進 修訂多項於2009年5月頒佈的HKFRSs

HK - 詮釋 4 (修訂) 修訂HK - 詮釋4 - 「租賃 - 釐定香港 土地租賃期限」

HK - 詮釋5

財務報表的呈列 - 借款人對包含可隨時 要求償還條款的定期貸款的分類

採用新增及經修訂的HKFRSs在財務報表 上並沒有明顯的財務影響,及此財務報 表並沒有明顯的會計政策變動。

#### 2.3 已頒佈但尚未生效之香港財務報告準 則的影響

訓練局並未於本財務報表中應用下列已 頒佈但尚未生效的新增及經修訂 HKFRSs:

HKFRS 1 (修訂)

修訂HKFRS 1「首次採納香港財務報告 準則 - 對首次採納者就HKFRS 7披露 比較資料之有限豁免,2

HKFRS 7(修訂)

修訂HKFRS 7「金融工具:披露金融資 產轉讓14

HKFRS 9 金融工具5

HKAS 24 (經修訂) 關連人士披露3

HKAS 32 (修訂)

修訂 HKAS 32 「金融工具:呈列 - 供股 的分類」1

#### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

HKFRS 5 Amendments included in Improvements to HKFRSs issued in October 2008

Amendments to HKFRS 5 Non-current Assets Held for Sale and Discontinued Operations - Plan to sell the controlling interest in a subsidiary

Improvements to HKFRSs 2009

Amendments to a number of HKFRSs issued in May 2009

HK Interpretation 4 Amendment

Amendment to HK Interpretation 4 Leases - Determination of the Length of Lease Term in respect of Hong Kong Land Leases

HK Interpretation 5

Presentation of Financial Statements - Classification by the Borrower of Term Loan that Contains a Repayment on Demand Clause

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

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

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

**HKFRS 1 Amendment** 

Amendment to HKFRS 1 First-time Adoption of Hong Kong Financial Reporting Standards - Limited Exemption from Comparative HKFRS 7 Disclosures for First-time Adopters 2

**HKFRS 7 Amendments** 

Amendments to HKFRS 7 Financial Instruments: Disclosures - Transfers of Financial Assets 4

HKFRS 9

Financial Instruments 5

HKAS 24 (Revised)

Related Party Disclosures 3

HKAS 32 Amendment

Amendment to HKAS 32 Financial Instruments: Presentation Classification of Rights Issues <sup>1</sup>

#### 2.3 已頒佈但尚未生效之香港財務報告準 則的影響(續)

HK(IFRIC) - 詮釋14(修訂) 修訂HK(IFRIC) - 詮釋14「最低資金規 定預付款項」3

HK(IFRIC) - 詮釋19 以股本工具抵銷金融負債2

除上述者外,香港會計師公會亦頒佈對 HKFRSs 2010的改進,其中載列對多項 HKFRSs作出的修訂,主要旨在刪去不一 致條文及澄清措辭。除HKFRS 3、及HKAS 27的修訂於2010年7月1日或之後的年度 期間生效外,HKFRS 1、HKFRS 7、HKAS 1、HKAS 34及HK(IFRIC) - 詮釋13的修訂 均於2011年1月1日或之後開始的年度期 間生效,惟各項準則均就有關修訂各自 設有過渡性條文。

- 1 於自2010年2月1日或之後起計開始之 年度期間生效
- 2 於自2010年7月1日或之後起計開始之 年度期間生效
- 3 於自2011年1月1日或之後起計開始之 年度期間生效
- 4 於自2011年7月1日或之後起計開始之 年度期間生效
- 5 於自2013年1月1日或之後起計開始之 年度期間生效

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

#### 2.4 主要會計政策概要

#### 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3進行每年減值測試, 則會估計資產的可收回金額。資產的可 收回金額將按資產或現金產生單位的使 用價值與其公允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。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,可收回金額按資產 所屬的現金產生單位釐定)。

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

HK(IFRIC) - Int 14 Amendments Amendments to HK(IFRIC)-Int 14 Prepayments of a Minimum Funding Requirement 3

HK(IFRIC) - Int 19 Extinguishing Financial Liabilities with Equity Instruments 2

Apart from the above, the HKICPA has issued Improvements to HKFRSs 2010 which sets out amendments to a number of HKFRSs primarily with a view to removing inconsistencies and clarifying wording. The amendments to HKFRS 3 and HKAS 27 are effective for annual periods beginning on or after 1 July 2010, whereas the amendments to HKFRS 1, HKFRS 7, HKAS 1, HKAS 34 and HK(IFRIC) - Int 13 are effective for annual periods beginning on or after 1 January 2011 although there are separate transitional provisions for each standard.

- <sup>1</sup> Effective for annual periods beginning on or after 1 February
- <sup>2</sup> Effective for annual periods beginning on or after 1 July
- <sup>3</sup> Effective for annual periods beginning on or after 1 January 2011
- <sup>4</sup> Effective for annual periods beginning on or after 1 July
- <sup>5</sup> Effective for annual periods beginning on or after 1 January 2013

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

#### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 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 cashgenerating 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.

#### 2.4 主要會計政策概要(續)

#### 非金融資產減值(續)

當資產的帳面值超過可收回金額時,減 值虧損方予確認。評估使用價值時是以 除税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。 倘出現有關跡象,則需估計可收回金 額。除非用以釐定資產的可收回金額的 假設出現變動,否則之前確認的金融資 產減值虧損不予撥回,惟撥回金額不得 超出過往年度並無就該項資產確認減值 虧損釐定的帳面值(經扣除任何折舊)。 撥回的減值虧損計入當年損益表內。

#### 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 練局的僱員或屬於其關連人仕之任何 實體的利益而設。

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 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 profit or loss in the period in which it arises.

An assessment is made at the end of each reporting period 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 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 profit or loss 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.

#### 2.4 主要會計政策概要(續)

#### 物業、廠房及設備與折舊

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

<ul><li>樓宇</li></ul>	25年攤分
• 租賃資產	10%
• 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,在嫡當情況下加以調整。

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 報廢並於損益表確認的任何收益或虧損, 乃有關資產的出售所得款項淨額與帳面值 的差額。

#### 租賃

當資產擁有權的一切回報及風險實質上仍歸屬出租人的租約,均列作經營租約。倘訓練局為出租人,訓練局依據經營租約租用的資產列作非流動資產,並按租期以直線法將經營租約下的應收租金計入收支結算表內。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損益表內扣除。

## 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 profit or loss in the period in which it is incurred. In situations where the major recognition criteria are satisfied, the expenditure for a major inspection is capitalised in the carrying amount of the asset as a replacement. Where significant parts of property, plant and equipment are required to be replaced at intervals, the Authority recognises such parts as individual assets with specific useful lives and depreciation.

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:

<ul> <li>Buildings</li> </ul>	Over 25 years
<ul> <li>Leasehold improvements</li> </ul>	10%
<ul> <li>Plant and machinery</li> </ul>	10%
<ul> <li>Fixture, fitting and equipment</li> </ul>	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 financial year end.

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

#### Leases

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

#### 2.4 主要會計政策概要(續)

#### 租賃(續)

經營租約下的預付租金最初按成本列帳,其後按租期以直線法確認。

該等樓宇建於香港特別行政區政府以零 代價撥贈的土地上。

#### 投資及其他金融資產

初步確認及計量

屬於香港會計準則第39號範圍內之金融資產獲分類為以公允價值計量且其變動計入損益的金融資產,貸款及應收款項,可供出售金融資產或被指定為有效套期工具的衍生工具(如適當)。訓練局在初步確認時釐定金融資產之分類。當初步確認金融資產時,以公允值計量,並加上直接應佔交易成本,倘為並非透過損益以公允值列帳之投資,以公允值及直接應佔交易成本計量。

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

訓練局的金融資產包括現金及銀行存款,定期存款、應收帳款及其他應收帳款,及上市股本投資。

#### 隨後計量

金融資產的隨後計量取決於其如下分類:

#### 貸款及應收帳款

貸款及應收款項指在活躍市場並無報價而有固定或可釐定付款金額的非衍生金融資產。該等資產在初步確認後的後續計量以有效利率法扣除任何減值準備按攤銷成本入帳。攤銷成本乃經考慮收購時之任何折價或溢價後計算,包括按有效利率計算之全部費用及交易成本。以有效利率法計算的攤銷確認為損益表的支出。

#### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(continued)

#### Leases (continued)

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

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

#### Investments and other financial assets

Initial recognition and measurement

Financial assets within 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 investments, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The Authority determines the classification of its financial assets at initial recognition. 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.

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.

The Authority's financial assets include cash and bank balances, time deposits, accounts and other receivables, and listed equity investments.

#### Subsequent measurement

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

#### Loans and receivables

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

#### 2.4 主要會計政策概要(續)

#### 投資及其他金融資產(續)

可供出售金融投資

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

於初步確認後,可供出售金融投資以公允 值進行後續計量,其未實現收益或虧損作 為可供出售金融投資重估儲備的在其他全 面收益中確認,直至解除確認投資(累積 收益或虧損計入損益表中)或直至投資被 釐定為出現減值時(累積收益或虧損從可 供出售金融投資重估儲備撥至損益表)。 所得利息及股息乃分別呈報為利息收入及 股息收入,且並根據下文「收入確認」所 載之政策於損益表內確認為其收入。

#### 金融資產減值

訓練局會於各報告期末評估是否有任何客 觀跡象顯示某項金融資產或一組金融資產 出現減值。只有在其初步確認後發生一個 或多個事件(發生的「損失事件」)致使 某項金融資產或一組金融資產的預計未來 現金流量受影響,並且該影響金額可以可 靠預測時,則表明有客觀證據表明該資產 發生了減值。客觀跡象包括債務人出現重 大財政困難,違約或拖欠利息或本金支 付,有面臨破產之可能或進行其他財務重 組的以及有公開資料表明其預計未來現金 流量確已減少且可靠計量,如債務人支付 能力或所處經濟環境逐步惡化。

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Investments and other financial assets (continued)

Available-for-sale financial investments

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

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

#### Impairment of financial assets

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

#### 2.4 主要會計政策概要(續)

#### 金融資產減值(續)

以攤銷成本計值的金融資產

對於以攤銷成本列帳之金融資產,訓練 局首先對單項金額重大金融資產單獨進 行減值測試,對單項金額不重大的金融 資產可單獨或按金融資產組合進行測 試。對不存在減值客觀跡象的單項金融 資產,無論其金額是否重大,其應當包 括在具有類似信用風險特性的金融資產 組合內進行減值測試。對已單項或繼續 確認減值損失的金融資產,不應包括在 具有類似信用風險特性的金融資產組合 中進行減值測試。

倘有客觀跡象顯示已發生減值虧損,虧 損金額按該資產之帳面值與預計未來現 金流量之現值兩者之差額計算(不包括尚 未發生之未來貸方虧損)。預計未來現金 流量之現值按該金融資產之原有效利率 (即初步確認時使用之有效利率)折現。 對於浮動利率貸款,在計算減值虧損時 可採用現行實際利率作為折現率。

該資產之帳面值可通過撥備賬目抵減, 虧損金額則於損益表確認。利息收入應 當按照確定減值損失時對未來現金流量 進行折現採用的折現率作為利率及減值 後的帳面價值為基準計算。當並無可實 現之未來減值恢復跡象時,貸款及應收 款項連同任何相有關撥備津貼會可獲被 註銷。

倘在後續期間,在減值虧損確認後發生 致使預計的減值虧損的金額增加或減少 的事項,則會調整撥備賬目以增加或減 少先前確認的減值虧損。倘減值損失在 註銷前得到恢復,則將其後收回款項乃 計入損益內。

#### 可供出售金融投資

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

倘可供出售金融資產發生減值,其金額 (包括其成本(扣除任何主要付款及攤 銷)與其目前之公允值兩者之差額,減以 前於損益表確認之任何減值虧損)會從其 他全面收益撥至損益表。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Impairment of financial assets (continued)

Financial assets carried at amortised cost

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

If there is objective evidence that an impairment loss 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 yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate (i.e., the effective interest rate computed at initial recognition). If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

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

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

#### Available-for-sale financial investments

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

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

#### 2.4 主要會計政策概要(續)

#### 金融資產減值(續)

可供出售金融投資(續)

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

#### 取消確認金融資產

在以下情況將取消確認金融資產(或金融 資產或同類金融資產組別(或(如適用)之 一部份):

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

倘訓練局已轉讓其收取資產現金流量的權 利或已進入「債權轉手」安排,且並無轉 讓或保留資產大部分風險及回報,亦無轉 讓資產的控制權,則按訓練局持續涉及資 產的程度確認資產。在此情況下,訓練局 將確認相應的負債。轉移金融資產及相關 負債以訓練局保留之與之相關的權利與義 務為基礎進行計量。

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Impairment of financial assets (continued)

Available-for-sale financial investments (continued)

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

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

Where the Authority has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, 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. In that case, the Authority also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Authority has retained.

#### 2.4 主要會計政策概要(續)

#### 取消確認金融資產(續)

持續涉及指已轉讓資產的擔保,按資產 原有賬面值及訓練局或須償還的最高代 價兩者之較低者計算。

#### 金融工具的公允價值

在金融市場交投活躍的投資的公允值乃參考於結算日的市場收市價釐定。(好倉的買價及淡倉的賣價)釐定,且毋須就交易成本進行任何扣減。倘該等投資的市場不活躍,公允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。

#### 金融負債

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

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

#### 金融工具的抵銷

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

#### 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。

就財務狀況表而言,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)

#### Derecognition of financial assets (continued)

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.

#### Fair value of financial instruments

The fair value of investments that are traded in active markets is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs. For financial instruments where there is no active market, the fair value is determined using appropriate 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.

#### Financial liabilities

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

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

#### Offsetting of financial instruments

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

#### Cash and cash equivalents

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

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

#### 2.4 主要會計政策概要(續)

#### 收入確認

收入乃於經濟利益有可能流入訓練局及能 可靠計量時,依據以下基準確認:

- (a)訓練税收入,按海關每月提供的香港出 口成衣(包括鞋類)製品的離岸價值固 定百分比計算;
- (b)股息收入,於收取付款的權利獲確立 後予以確認;
- (c) 利息收入,以應計方式按金融工具的 估計年期用實際利率將預計未來現金 收入折扣計算金融資產的帳面淨值;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。

#### 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,於應付時計入損益表 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。

#### 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 end of the reporting period is permitted to be carried forward and utilised by the respective employees in the following year. An accrual is made at the end of each reporting period for the expected future cost of such paid leave earned during the year by the employees and carried forward.

#### Pension scheme contributions

The Authority operates a defined contribution Mandatory Provident Fund retirement benefit scheme (the "MPF Scheme") under the Mandatory Provident Fund Schemes Ordinance for those employees who are eligible to participate in the MPF Scheme. Contributions are made based on a percentage of the employees' basic salaries and are charged to profit or loss 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.

#### 所得税

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税及遞延税項 撥備。

#### 物業、廠房及設備

#### **INCOME TAX**

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

#### PROPERTY, PLANT AND EQUIPMENT

		樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$
2010年12月31日	31 December 2010					
於2009年12月31日 及2010年1月1日	At 31 December 2009 and at 1 January 2010					
成本 累積折舊	Cost Accumulated depreciation	19,413,409 (19,413,409)	7,719,995 (268,000)	214,289 (63,303)		32,526,221 (21,584,406)
帳面淨值	Net carrying amount	<u> </u>	7,451,995	150,986	3,338,834	10,941,815
於2010年1月1日, 扣除累積折舊	At 1 January 2010, net of accumulated depreciation	_	7,451,995	150,986	3,338,834	10,941,815
添置 出售 年內折舊撥備	Additions Disposals Depreciation provided during the year	=	400,579 — (805,381)	6,880 — (21,773)	155,150 (11,853) (525,864)	562,609 (11,853) (1,353,018)
於2010年12月31日, 扣除累積 折舊	At 31 December 2010, net of accumulated depreciation	-	7,047,193	136,093	2,956,267	10,139,553
於2010年12月31日:	At 31 December 2010:					
成本 累積折舊	Cost Accumulated depreciation	19,413,409 (19,413,409)	8,120,574 (1,073,381)	221,169 (85,076)		33,065,942 (22,926,389)
帳面淨值	Net carrying amount	1 <del>7</del>	7,047,193	136,093	2,956,267	10,139,553

#### 物業、廠房及設備(續)

#### PROPERTY, PLANT AND EQUIPMENT (continued)

		樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$
2009年12月31日	31 December 2009					
於2009年1月1日	At 1 January 2009					
成本 累積折舊	Cost Accumulated depreciation	19,413,409 (19,413,409)	_	149,380 (59,752)		24,238,905 (20,862,422)
帳面淨值	Net carrying amount	_		89,628	3,286,855	3,376,483
於2009年1月1日, 扣除累積折舊 添置 出售 年內折舊撥備	At 1 January 2009, net of accumulated depreciation Additions Disposals Depreciation provided during the year	- - - - -	7,719,995 — (268,000)	89,628 94,989 (16,794) (16,837)	3,286,855 589,547 (48,566) (489,002)	
於2009年12月31日 扣除累積 折舊	At 31 December 2009, net of accumulated depreciation	_	7,451,995	150,986	3,338,834	10,941,815
於2009年12月31日:	: At 31 December 2009:					
成本 累積折舊	Cost Accumulated depreciation	19,413,409 (19,413,409)	7,719,995 (268,000)	214,289 (63,303)		32,526,221 (21,584,406)
帳面淨值	Net carrying amount	_	7,451,995	150,986	3,338,834	10,941,815

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

2010	2009
港元	港元
HK\$	HK\$
	港元

香港上市股本投資,按公允 值計: Listed equity investments, at fair value: Hong Kong

116,921,000

109,503,500

年內,訓練局直接於其他全面收益中確認的可供出售股本投資毛利總額為7,417,500港元(2009年:總額為

23,619,700港元)。

During the year, the gross gain of the Authority's available-forsale investments recognised in other comprehensive income amounted to HK\$7,417,500 (2009: HK\$23,619,700).

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。

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.

上市股本投資的公允值乃按市場報價計 算。 The fair values of listed equity investments are based on quoted market prices.

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 118,949,500港元。 The market values of the Authority's listed equity investments as at the date of approval of these financial statements were approximately HK\$118,949,500 in aggregate.

#### 6. 應收帳款

#### 6. ACCOUNTS RECEIVABLE

		2010 港元 HK\$	2009 港元 HK\$
交易應收帳款 減值	Trade receivables Impairment	3,021,381 (30,789)	1,568,081
		2,990,592	1,568,081

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

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

#### 應收帳款(續)

應收帳款減值撥備變動如下:

#### ACCOUNTS RECEIVABLE (continued)

The movements in provision for impairment of accounts receivable are as follows:

		2010 港元 HK\$	2009 港元 HK\$
於1月1日 確認減值虧損	At 1 January Impairment losses recognised	 130,789	 150,643
不可收集撇銷款項	Amount written off as uncollectible	(100,000)	(150,643)
於12月31日	At 31 December	30,789	

以上所載應收帳款減值撥備為個別減值的 應收帳款撥備為30,789港元 (2009年:沒 有),減值撥備前帳面值為30,789港元 (2009年:沒有)。個別減值的應收帳款 乃由於客戶欠款及未能按預期可自客戶收 回的款項。訓練局概未就有關結餘持有任 何抵押品或其他信貸增級。

被認為並無出現減值的應收帳款及票據的 帳齡分析如下:

Included in the above provision for impairment of accounts receivable is a provision for individually impaired accounts receivable of HK\$30,789 (2009: Nil) with a carrying amount before provision of HK\$30,789 (2009: Nil). The individually impaired accounts receivable relate to customers that were in default and are not expected to be recovered. The Company does not hold any collateral or other credit enhancements over these balances.

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

		2010 港元 HK\$	2009 港元 HK\$
並無逾期或減值及	Neither past due nor impaired and	2,412,798	1,359,548
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	400,794	
逾期3個月以上	Over 3 months past due	177,000	208,533
		2,990,592	1,568,081

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增級。

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. 預付款項,按金及其他應收帳款

#### 7. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

		2010 港元 HK\$	2009 港元 HK\$
預付款項	Prepayments	255,804	37,714
按金及其他應收帳款	Deposits and other receivables	935,741	544,504
		1,191,545	582,218

上述資產並無逾期或減值。金融資產包括 上述相關應收帳款的結餘,而近期並無欠 款記錄。 None of the above assets is either past due or impaired. The financial assets included in the above balances relate to receivables for which there was no recent history of default.

#### 8. 現金及現金等值項目

#### 8. CASH AND CASH EQUIVALENTS

		2010 港元 HK\$	2009 港元 HK\$
現金及銀行結餘 定期存款	Cash and bank balances Time deposits	9,003,744 1,700,984	8,873,705 1,700,000
現金及現金等值項目	Cash and cash equivalents	10,704,728	10,573,705

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,作出各式定期存款,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。 Cash at bank earns interest at floating rates based on daily bank deposits rates. Short term time deposits are made for varying 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.

#### 9. 應付帳款

應付帳款為不計息,且一般須於30日內 清付。

#### 9. ACCOUNTS PAYABLE

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

#### 10. 其他應付帳款及應計費用

#### 10. OTHER PAYABLES AND ACCRUALS

		2010 港元 HK\$	2009 港元 HK\$
其他應付帳款	Other payables	2,936,115	3,482,035
應計費用	Accruals	2,251,976	1,197,783
		5,188,091	4,679,818

其他應付帳款為不計息,並通常在三個月 內清付。

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

#### 11. 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。

#### 11. 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.

#### 12. 金融工具類別

於報告期間完結時,每一類別金融工具 的帳面值如下:

#### 12. FINANCIAL INSTRUMENTS BY CATEGORY

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

2010 金融資產	2010 Financial assets	貸款及 應收帳款 Loans and receivables 港元 HK\$	可供出售 金融資產 Available- for-sale financial assets 港元 HK\$	合計 Total 港元 HK\$
可供出售投資 應收帳款 金融資產包括預付款項、 按金及其他應收帳款 (附註7) 現金及現金等值項目	Available-for-sale investments Accounts receivable Financial assets included in prepayments, deposits and other receivables (note 7) Cash and cash equivalents		116,921,000 — —	116,921,000 2,990,592 935,741 10,704,728
70m2/70m 4 E XE	outh and outh, equitalising	14,631,061	116,921,000	131,552,061
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付帳款 金融負債包括其他 應付帳款及應計費用 (附註10)	Accounts payable Financial liabilities included in other payables and accruals (note 10)			192,370 2,936,115
				3,128,485

#### 12. 金融工具類別(續)

於報告期間完結時,每一類別金融工具 的帳面值如下:(續)

#### 12. FINANCIAL INSTRUMENTS BY CATEGORY (continued)

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

2009 金融資產	2009 Financial assets	貸款及	可供出售 金融資產	
		應收帳款 Loans and receivables 港元 HK\$	Available- for-sale financial assets 港元 HK\$	合計 Total 港元 HK\$
可供出售投資 應收帳款 金融資產包括預付款項、 按金及其他應收帳款 (附註7)	Available-for-sale investments Accounts receivable Financial assets included in prepayments, deposits and other receivables (note 7)	 1,568,081 544,504	109,503,500 — —	109,503,500 1,568,081 544,504
現金及現金等值項目	Cash and cash equivalents	10,573,705	<del>-</del>	10,573,705
		12,686,290	109,503,500	122,189,790
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付帳款 金融負債包括其他 應付帳款及應計費用 (附註10)	Accounts payable Financial liabilities included in other payables and accruals (note 10)			283,765 3,482,035
				3,765,800

#### 13. 公允價值等級架構

訓練局採用以下等級架構以釐定及披露 金融工具的公允價值:

第一層:根據相同資產或負債於活躍市 場的報價(未調整)來計量之公 允值

第二層:根據估值技術對列賬公允值有 重大影響的各項輸入參數(可 直接或間接觀察者)來計量之 公允值

第三層:根據估值技術對列賬公允值有 重大影響的各項輸入參數並非 基於可觀察市場數據(不可觀 察輸入參數)來計量之公允值

資產按公平價值計量:

#### 13. FAIR VALUE HIERARCHY

The Authority uses the following hierarchy for determining and disclosing the fair value of financial instruments:

- Level 1: fair values measured based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2: fair values measured based on valuation techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly
- Level 3: fair values measured based on valuation techniques for which all inputs which have a significant effect on the recorded fair value are not based on observable market data (unobservable inputs)

Assets measured at fair value:

		第1 層 Level 1 港元 HK\$	第2層 Level 2 港元 HK\$	第3層 Level 3 港元 HK\$	合計 Total 港元 HK\$
於2010年12月31日 可供出售投資 一上市股權工具 (附註5)	As at 31 December 2010  Available-for-sale investments - listed equity instruments (note 5)	116,921,000	-	_	116,921,000
於2009年12月31日 可供出售投資 一上市股權工具 (附註5)	As at 31 December 2009  Available-for-sale investments - listed equity instruments (note 5)	109,503,500	_	_	109,503,500

於2010年12月31日完結年度內,公允價 值等級架構第1層及第2層之間並無任何 轉讓,以及沒有轉入或轉出第3層。

During the year ended 31 December 2010, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3.

#### 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 應收帳款及應付帳款等。

年內,按訓練局的政策並無任何金融工 具的交易。

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

#### 市場風險

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

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

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

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

		2010年		2009年	
		12月31日	高/低	12月31日	高/低
	31	December	High/low	31 December	High/low
n		2010	2010	2009	2009
香港恒生指數	Hong Kong – Hang Seng Index	23,035	24,989/ 18,972	21,873	22,944/ 11,345

#### 14. 財務風險管理的目的及政策(續)

#### 市場風險(續)

下表顯示股本投資的公允值每1%改變的 敏感性,在結算日,根據其帳面值,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, 損益表可能因而受影響。

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

Market risk (continued)

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

		增加/(減少) 帳面值 Increase/ (decrease) in carrying amount %	增加/(減少) 股本 Increase/ (decrease) in equity 港元 HK\$
2010	2010		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,169,210
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(1,169,210)
2009	2009		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,095,035
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(1,095,035)

#### 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帳款 的結餘情況,而訓練局壞帳風險並不重 大。

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

由於訓練局只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。

#### Credit risk

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

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

Since the Authority 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.

#### 14. 財務風險管理的目的及政策(續)

#### 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。

於報告期間完結時,訓練局金融負債到 期情況,根據合約未貼現付款,情況如 下:

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

#### Liquidity risk

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

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

於要求時或少於1年

			demand or nan one year
		2010 港元 HK\$	2009 港元 HK\$
應付帳款	Accounts payable	192,370	283,765
金融負債包括其他應付 帳款及應計費用	Financial liabilities included in other payables and accruals	2,936,115	3,482,035
		3,128,485	3,765,800

#### 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2010年12月31 日及2009年12月31日止年度,目標、政 策或程序並無變更。

#### 15. 審批財務報表

訓練局各委員已於2011年4月11日審批 本財務報表及認可刊發。

#### 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 2010 and 31 December 2009.

#### 15. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 11 April 2011.



