



製衣業訓練局
CLOTHING INDUSTRY TRAINING AUTHORITY

2011年報 Annual Report





使命宣言

Mission Statement

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

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

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

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



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活動紀要

EVENTS IN BRIEF

02 / 2011

教育及職業博覽2011

訓練局參與了由香港貿易發展局舉辦的教育及職業博覽2011。該博覽在香港會議展覽中心舉行，於2011年2月17日開始，為期4天。

Education & Careers Expo 2011

The Authority joined the 'Education & Careers Expo 2011' which was organised by the Hong Kong Trade Development Council. The Expo was held at Hong Kong Convention and Exhibition Centre and lasted for four days started from 17 Feb 2011.



07 / 2011

國際教育論壇與博覽

訓練局於2011年7月15-16日參與了由教育局於香港會議展覽中心舉辦的國際教育論壇與博覽2011。訓練局於博覽會中設置了攤位，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。

International Forum and Expo 2011

The Authority joined the ‘International Forum and Expo 2011’ on 15-16 July 2011, which was organised by EDB and held at Hong Kong Convention and Exhibition Centre. The Authority has set up a booth in the expo to demonstrate the works of our students and introduce the latest training programmes and career information of the Authority to the public.



活動紀要

EVENTS IN BRIEF

07 / 2011

家長日

訓練局家長日於2011年7月23日舉行。當天，各家長獲邀到訓練局參觀設施和學生作品之餘，也參與了時裝形象設計比賽的頒獎典禮，並分享了學生參賽過程的片段。

CITA Parents Day

Parents of the students were invited to the CITA Parents Day on 23 Jul 2011. Apart from visiting the facilities of the Authority and watching the showcases of our students, parents also joined the awards presentation ceremony of "Fashion Styling Competition 2011". The video of the competition process was also shared with the parents.



10 / 2011

香港國際成衣及時裝材料展

訓練局於2011年10月6至8日參加了由法蘭克福展覽(香港)有限公司於香港會議展覽中心舉行的香港國際成衣及時裝材料展。

於10月7日，訓練局也自行舉辦了名為「蛻變中的服裝業」的論壇。論壇圍繞兩大主題作討論：(1)香港時裝工業能否蛻變成為「超級服務中心」，並持續地發展？(2)再為「營銷」重新定義以引發對新一批人才的需求？

被邀請擔任講者或主持都是來自國際頂尖的採購公司、知名的零售品牌及時裝企業的行政人員。有超過300名來自不同範疇的參加者出席，發表他們對香港時裝業的發展和營銷的角色的意見。



Interstoff Asia Essential

The Authority participated at the Interstoff Asia Essential on 6-8 Oct 2011 at Hong Kong Convention and Exhibition Centre organised by Messen Frankfurt (HK) Ltd.

On 7 Oct, the Authority organised a forum — The Evolving Fashion — with two major issues discussed: (1) Would Hong Kong fashion industry evolves to be a “Super Servicing Centre” so as to survive in the future? (2) Has there been a redefinition of ‘merchandising’ and emerging demand for new talents?

Top-notch executives from leading international buying offices, renowned retail brands and principal fashion conglomerates were invited as speakers or facilitators. Over 300 guests from different sectors attended the forum and shared their views on the future of HK fashion industry and the role of merchandising.



活動紀要

EVENTS IN BRIEF

10 / 2011

1.1 時裝表演

1.1時裝表演在2011年10月8日於賽馬會創意藝術中心舉行，由英國國立密德薩斯大學學士課程兩班一年級學生合作籌辦。這個活動讓學生有機會學習到籌備一個時裝表演的整個過程。

1.1 Fashion Show

This fashion show was cooperatively organised by the 2 classes of the Middlesex University BA programmes Year 1 students on 8 Oct 2011 at the Jockey Club Creative Arts Centre. This provided the opportunity for the students to gain experience on the whole process on organising a fashion show.



11 / 2011

2010至2011年度製衣業訓練局學員畢業典禮

畢業典禮在2011年11月28日於訓練局內的演講廳舉行。除了頒發畢業證書、獎學金、學術優良獎及熱心服務獎外，典禮上亦播放了學員的時裝表演的片段。



Graduation Ceremony 2010/2011

This Graduation Ceremony was held at the Lecture Hall at the Authority on 28 November 2011. Graduation certificates and awards for scholarship, outstanding performance and service were presented. The slideshow of students' fashion show was also played in the ceremony.



主席前言

CHAIRMAN'S FOREWORD

主席 林大輝博士

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



就香港的紡織及成衣業而言，2011年是有著特殊意義的。雖然不景氣的陰霾依舊籠罩著全球的主要經濟體，購買力萎縮導致外銷表現持續疲弱，惟香港製衣業界仍發揮了一貫堅毅不拔的精神，積極主動去應對各個接踵而來的嚴峻考驗。我們作為服務業界的培訓機構，更當加以配合和支援，為業界厚植人才資產，著力提升產業競爭力，協助企業順利渡過經濟嚴冬，固本培元，以期日後能再創輝煌。

隨著全球紡織及成衣產業的結構改變，本港製造業紛紛遷移到內地或海外，在一定程度上是順應了國際整合與專業分工的必然趨勢。但憑藉香港得天獨厚的政經條件、雄厚的產業基礎和豐富的營運經驗，香港製衣業界不僅未被淘汰，反而在全球的時裝供應鏈上釐定出新的價值定位，佔據著營銷樞紐的關鍵地位。

現今香港不少製衣企業已從以往純粹的貼牌生產(OEM)，發展至設計加工(ODM)，甚至開拓自創品牌(OBM)；為此其業務範疇亦從簡單的出入口及轉口貿易，擴大延伸至採購、質量監控、產品設計與開發、批發與零售等具高附加值的業務。不少國際著名品牌和國內快速崛起的內銷服飾品牌，均選擇以香港作為其亞洲的營運基地，委託香港製衣企業承辦上述的各種業務。

The year of 2011 is special to Hong Kong textile and clothing industry. With the economic downturn and the weakening of the purchasing power of the world's major economies, Hong Kong's clothing export was hammered but the industry still managed to respond proactively to the challenges. As a training organisation for the clothing industry, we aim to move with and support the clothing industry by enhancing human capabilities as well as industrial competitiveness. We are confident to assist the industry overcoming the difficult time and preparing for the future.

The globalisation in textile and clothing industry has brought about changes to the industrial structure which is characterised with international integration and specialisation. Along this trend, the local manufacturing sector has migrated to the Mainland or other locations. Hong Kong, however, has been holding the edge with its unique political and economic condition, strong industrial base and operational experience. With this foundation, the local clothing industry was not eliminated but has determined its new role in the global fashion supply chain.

Many clothing enterprises in Hong Kong have emerged from doing manufacturing for the brands (OEM), to manufacturing own designs (ODM), and even establishing own brands (OBM). The business scope has therefore been extended from import and export trade to high value added functions like sourcing, quality monitoring, product design and development, wholesale and retail operations. Many famous international brands and China local brands have chosen Hong Kong as their regional headquarters contracting local enterprises to take up these functions.

此種種改變，亦促使業界對人才需求產生了質與量的改變：從過往傾向以生產技術為核心，升級至要求人才須具備國際視野、敏銳的時尚觸覺和擁有專業才能。而在本年度，由訓練局主辦的一系列探索產業未來發展方向的大型論壇中，眾多與會的國內外服飾品牌，均認同選擇香港作為亞洲的營運基地是正確及適切的，肯定了香港在全球時裝供應鏈上的新價值定位。

因應產業的新價值定位，以及其對人才需求的轉變，訓練局亦就各類為企業和社會大眾提供的培訓課程，全面檢視及調整其目標和內容，強化師資、培訓方法和設備，並優化反饋評核和持續改善機制。

再者，為求能使訓練局對產業的培訓服務更具前瞻性和特色，我們亦比以往更主動走入企業，深入聆聽及分析同業所面對的各種困難及需要，透過與各商會和相關團體緊密合作，成功開展出多項應用研究項目。這不僅能鞏固香港製衣業在全球時裝供應鏈上的樞紐地位，更強化了訓練局在產業應用知識方面的統籌、提昇和轉移能力，有利於在未來為業界培訓出更多具前瞻性思維及多元化的人才。

我深信，若訓練局能持續深化現行的優質培訓及具針對性的工業發展策略，善用固有優勢以強化香港製衣業在全球時裝供應鏈上的新價值定位，必定可以為香港的經濟和民生發展，產生積極的作用。

All these changes have brought about different requirements, in quantitative and qualitative terms, for manpower. There has been a shift of demand for core competence from production technology to global vision, keen fashion sense and technical expertise. The Authority is keen to keep abreast of the latest industrial and market situation. It launched a series of seminars and forum to tap views from leading professionals of different apparel enterprises, both local and international, regarding the future of Hong Kong clothing industry and demand for manpower. Most of the speakers agreed that Hong Kong should take a new role in the global supply chain. Their opinions have also shed light on the future demand for manpower and provided a new direction for training development.

To cope with these changes, the Authority has undertaken a review of existing training offers and made considerable adjustments which covered the training objectives, contents and methodology. The training team and facilities have also been strengthened to support the changes. Continuous improvement and feedback mechanism are in place to ensure the change is on the right track.

The Authority has to be more forward looking and proactive. As such, efforts have been made to investigate and analyse the needs of and difficulties faced by clothing enterprises. Through the close cooperation with various trade associations and related consortiums, we have been working on a number of applied research projects. This would not only strengthen Hong Kong's role as a sourcing hub in the global supply chain, it would also enhance our capability in organising, enriching and transmitting knowledge. It would provide a firmer base for developing future talents with visionary thinking and diversity.

I believe that if the Authority could keep offering quality training, moving with the development strategy of the industry and utilizing our current strength to enhance Hong Kong's new role in the global supply chain, it will eventually have a positive effect on the holistic development of Hong Kong's economy and livelihood.

總幹事序言

EXECUTIVE DIRECTOR'S MESSAGE

總幹事 楊國榮教授

Prof. Philip K.W. Yeung
Executive Director



製衣業訓練局(訓練局)三十多年來一直肩負為有志於投身業界的年青一代提供與工作相結合的職業教育及培訓的使命。與此同時，我們亦致力為業界從業員提供最新資訊，以應付不斷演變的時裝世界。

蛻變以創造價值

最近的經濟及市場環境反覆波動，對國際及本地時裝業界的均造成深遠影響。為了解世界的發展趨勢及人力資源需求，我們開展了一項深入的研究。自去年起，透過時裝採購員會社籌辦了一系列時裝業研討會。來自業界的時裝企業領導專才，在研討會上分享了他們的獨特見解。2011年10月，於香港會議展覽中心舉行了「蛻變中的服裝業」論壇，作為此研究的總結。業界的領導層人員及從業員聚首一堂，在論壇上深入探討業界的未來方向。業界多年來一直努力求變，在國際供應鏈上創造了不少新價值。當一些服務功能逐漸退出香港時，香港要締造更具策略性的價值，特別在採購、企業責任及產品開發方面，提供高增值的服務。很多服裝公司現已採用全球性方式來管理辦公室、生產地區、產品包裝及聘用員工等。在創造價值的過程，需要具有國際性思維模式及技術才能，並具備時尚觸覺發揮創意及以顧客為

Clothing Industry Training Authority (CITA) has a long tradition of providing work-integrated vocational education and training for youngsters who aspire to become a member of our industry. At the same time we also strive to equip industrial practitioners with the knowledge necessary to succeed in the exciting fashion world.

Evolving Fashion Forum

The turbulent economic and market environment has induced vigorous changes in the industry, both globally and locally. In order to keep track of the industrial trend, an investigation was initiated to identify future trend of the industry and its demand for manpower. Since last year, a series of Fashion Career Seminars had been organized through the network of our Fashion Merchandisers Club. Leading professionals from different sectors of the industry were invited to express their views. As a concluding event, the Evolving Fashion Forum was held in October 2011 at the HK Convention and Exhibition Centre. The Forum brought together leaders and practitioners in discussing the industry's future. "Value" is the key to survive. The industry has been evolving over the years to create new values in the global supply chain. While some low value adding servicing functions have shifted out from Hong Kong, it is taking up a more strategic role especially in sourcing, compliance and product development. Many apparel firms have adopted global approach in selecting control office, production location,

本的專才。而現有的培訓範疇並未能滿足培訓專才的需要，我們於是致力開辦新培訓課程，以協助業界迎合新興趨勢。

提倡工業專才發展

年內，訓練局已作好準備迎接新高中學制的第一屆中六畢業學員。在2012/13年度，我們將開辦兩個新的全日制課程，分別是時裝及紡織英國國家高級證書課程 / 時裝及紡織英國國家高級文憑課程，及服裝設計及生產技術文憑。加上現有的課程，我們已為學員鋪設清晰的升學途徑，可為學員提供進修更高學歷門檻，取得文憑至研究生水平的學歷。

為使訓練局形象更清晰及為全日制課程重新定位，我們以「CITA時裝學院」為形象標記。2011年，訓練局時裝學院開辦了六個全日制課程，包括時裝設計學文憑及毅進計劃(與香港公開大學李嘉誠專業進修學院合辦)；服飾業工商管理學士學位(與香港公開大學合辦)；時裝(榮譽)文學士學位以及時裝設計、造型及推廣(榮譽)文學士學位(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)，及服裝營銷文憑課程。

兼讀制課程方面，我們回應業界所需提供不同層面課程，包括短期課程/工作坊、新技能提升計劃、證書、文憑、高等文憑、學士及碩士學位課程。這些課程為在職人士提供了全面的學習平台，學習多方面技能。訓練局亦與私營企業及公共機關(如：政府機構)合作，開辦切合顧客要求而訂制的課程。

product features and staff. In the process of creating value, it requires a new breed of talents that have global mindset and technical competence, are innovative and customer oriented with sense of fashion. Current training provision may not suit this identified talent needs. Efforts have to be made in developing new training courses to help the industry coping with this

Fostering the Development of Industry-related Expertise

During the year, CITA has got prepared to receive the first batch of Secondary 6 graduates under the New Senior Secondary Academic Structure. In 2012/13, two new full-time programmes, BTEC Higher National Certificate / Higher National Diploma in Fashion and Textiles; and Technical Diploma in Apparel Design and Production, are to be offered. Together with our existing programmes, we would pave a clear articulation pathway which opens up the learning highway for students to study from Diploma to Postgraduate level.

To refresh our image and better position our full-time programmes, we have now developed "CITA Fashion Academy" as an iconic identity. In 2011, CITA Fashion Academy had offered six full-time programmes which include Diploma in Fashion Design Studies and Project Yi Jin (partnered with OUHK LiPACE), Bachelor of Business Administration in Fashion Business (partnered with OUHK), Bachelor of Arts Honours Fashion and Bachelor of Arts Honours Fashion Design, Styling and Promotion (partnered with OUHK LiPACE and Middlesex University) and Diploma in Apparel Merchandising.

For part-time programmes, we addressed industry needs by offering a wide range of courses covering short courses/workshops, Skills Upgrading Scheme Plus courses, Certificate, Diploma, Advanced Diploma, Bachelor and Master degrees. These programmes provide extensive learning platform for working adults to develop their capabilities in a balanced, well-rounded manner. CITA also partnered corporations and public sectors (such as government departments) in developing customised training courses.

持續推行工業支援

過去幾年，我們已注意到減低環境影響、減少開採資源及消除勞工不公平待遇等方面在業界發展的趨勢。這些問題持續備受關注，對國際時裝企業亦帶來不同層面影響。為此，訓練局一直努力不懈地支援業界，增強他們在這些方面的專業知識。我們與時裝企業持續發展聯盟 (SFBC) 及 Global Apparel, Footwear and Textile Initiative (GAFTI)，共同發展和組織各類型活動以推廣持續發展概念。其中一個進行中的項目名為——「藉有效的碳資訊匯報和碳減排以提升香港服裝供應鏈內生產部門的低碳競爭優勢」。此項目目的為香港服裝供應鏈研發各種方法，計算產品的碳足跡並發掘與減碳排放的相關機會。

增強教學支援

為提升日常工作效率，教學行政科已精簡工作流程。我們採用一套全新開發的學員管理系統，以處理所有教學行政工作。此系統分兩階段推行：教學行政管理及學員專區。系統可迅速存取資料及便於內部傳閱溝通，從而節省紙張用量。採用新系統後，我們可以更好地支援各類型的培訓活動。

展望

國際及本地的經濟環境迅速變化，亦為訓練局帶來挑戰與機遇。在此感謝主席及訓練局委員的果斷而審慎的建議以及盡心盡力的支持。我亦由衷地多謝同事們的努力工作與付出。還要特別感謝勞工及福利局、各紡織及服裝協會、合作伙伴及校友，感謝他們作出的極大貢獻與支持。

Industry Support on Sustainability

In the past few years, we have observed a trend in the industry for reducing environmental impact, cutback in the exploitation of resources and eliminating inequities in labour practices. The growing concern of sustainability has affected every facet of the global fashion industry. CITA has therefore made a substantial effort in assisting the industry to improve their professional expertise in this aspect. We have, in particular, partnered with the Sustainable Fashion Business Consortium (SFBC) and the Global Apparel, Footwear and Textile Initiative (GAFTI) to develop and organise various activities in promoting the concept of sustainability. One of such activities is the launching of a project called — “Enhancing the Low Carbon Competitive Advantage across the Manufacturing Sector of the Hong Kong Apparel Supply Chain through Effective Carbon Disclosure & Carbon Emission Reduction”. The aim of this project is to develop methodologies across the Hong Kong apparel supply chain to assess the carbon footprint of their products and identify opportunity in carbon emission reduction.

Strengthening of Academic Support

To improve operational efficiency, the Administration Division has been streamlining the work processes. Likewise, a new Student Management System was being developed to handle full academic administration functions. The system would be launched in two phases: back-office academic administration and student portal. The system expedites information retrieval and internal communication as well as minimises paper consumption. With this new system, we aim to provide a better support to our training activities.

Looking Ahead

The rapid changes in the global and local environment have brought both challenges and opportunities to CITA. I would like to thank our Chairman and Authority Members for their judicious advice and generous support. My heart-felt appreciation also goes to all our colleagues for their hard work and dedication. In addition, special thanks would be extended to the Labour and Welfare Bureau, various textile and apparel associations, partners and alumni for their valuable contributions and support.

我們已有充份準備，期望為即將於2012年度的中六及中七畢業生，提供持續職業培訓的課程。我們亦不斷尋求更多發展領域以配合業界轉變需要。得到訓練局所有持份者的大力支持，我有信心可以克服各種挑戰，更向著成為香港及區內的時裝培訓機構領導者的目標邁進。

We are well prepared for the anticipated substantial demand for vocational training due to the double cohort coming up in Fall 2012. We have also identified possible development areas to meet the changing needs of the industry. With the unfailing support from all stakeholders of CITA, I am optimistic that we can overcome these challenges and pursue our goal of becoming the leading fashion training institution for both Hong Kong and the Region.

訓練局委員

MEMBERS OF THE AUTHORITY



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



陳振東博士
Dr. CHAN Chun-tung,
John



陳永安先生
Mr. CHAN Wing-on,
Roger



陳永樂先生
Mr. CHAN Wing-sun,
Samuel



鄭文德先生
Mr. CHENG Man-tak,
Richard



鍾國斌先生
Mr. CHUNG Kwok-pan,
Felix



馮卓偉先生
Mr. FUNG Cheuk-wai,
Daniel



馮煒堯先生
Mr. FUNG Wai-yiu,
Willie



何智盈女士
Ms. HO Chi-ying,
Sabina



樂其龍先生
Mr. LOK Kee-loong,
Richard



吳為棉先生
Mr. NGO Wai-min,
Ricky



蕭翠芳女士
Ms. SIU Chui-fong



司徒加敏女士
Ms. Jenny SZETO



譚展明先生
Mr. TAM Chin-ming



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 Sheung-
ching, Clement

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.

陳振東博士

Dr. CHAN Chun-tung, John

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

陳永安先生

Mr. CHAN Wing-on, Roger

香港出口商會代表
representing The Hong Kong Exporters' Association

陳永榮先生

Mr. CHAN Wing-sun, Samuel

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

鄭文德先生

Mr. CHENG Man-tak, Richard

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

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

馮卓偉先生

Mr. FUNG Cheuk-wai, Daniel

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

馮煒堯先生

Mr. FUNG Wai-yiu, Willie

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

何智盈女士

Ms. HO Chi-ying, Sabina

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

樂其龍先生

Mr. LOK Kee-loong, Richard

職業訓練局紡織及製衣業訓練委員會代表

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

吳為棉先生

Mr. NGO Wai-min, Ricky

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

蕭翠芳女士

Ms. SIU Chui-fong

職工會代表
representing Trade Union

司徒加敏女士

Ms. Jenny SZETO

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

楊敏賢女士

Ms. YANG Ming-yen, Teresa

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

楊棋彬先生

Mr. Kevin YEUNG

業外人士
Lay Member

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

卸任委員

Retired Members

(2011年7月6日生效)

(w.e.f. 6 July 2011)

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

(2011年9月5日生效)

(w.e.f. 5 September 2011)

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

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.

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

余瑞瓊女士

Ms. YU Sui-king, Susanna

職工會代表
representing Trade Union

(2011年9月23日生效)

(w.e.f. 23 September 2011)

楊勳先生

Mr. YEUNG Fan

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

訓練局組織

STRUCTURE OF THE AUTHORITY

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

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

訓練局須由十七名委員組成，其中為：

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

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

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

The Authority shall consist of 17 members of whom:

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

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

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

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

財務委員會

林大輝博士 (主席)

陳振東博士

陳永燊先生

鄭文德先生

樂其龍先生

吳為棉先生

司徒加敏女士

委員會職權：

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

建築事務發展委員會

譚展明先生(主席)

陳振東博士

林大輝博士

樂其龍先生

司徒加敏女士

楊棋彬先生

委員會職權：

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

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

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

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

Committee on Finance

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

Dr. CHAN Chun-tung, John

Mr. CHAN Wing-sun, Samuel

Mr. CHENG Man-tak, Richard

Mr. LOK Kee-loong, Richard

Mr. NGO Wai-min

Ms. Jenny SZETO

Terms of Reference:

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

Committee on Building Development

Mr. TAM Chin-ming (Chairman)

Dr. CHAN Chun-tung, John

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

Mr. LOK Kee-loong, Richard

Ms. Jenny SZETO

Mr. Kevin YEUNG

Terms of Reference:

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

課程及設備委員會

楊敏賢女士(主席)
陳永安先生
馮卓偉先生
何智盈女士
吳為棉先生
蕭翠芳女士
司徒加敏女士

委員會職權：

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

公共關係委員會

鍾國斌先生 (主席)
馮煒堯先生
蕭翠芳女士
楊敏賢女士
楊棋彬先生
楊尚正先生

委員會職權：

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

職員編制委員會

馮煒堯先生(主席)
陳永樂先生
陳永安先生
鄭文德先生
鍾國斌先生
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宜。

Committee on Courses and Equipment

Ms. YANG Ming-yen, Teresa (Chairman)
Mr. CHAN Wing-on, Roger
Mr. FUNG Cheuk-wai, Daniel
Ms. HO Chi-ying, Sabina
Mr. NGO Wai-min, Ricky
Ms. SIU Chui-fong
Ms. Jenny SZETO

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. CHUNG Kwok-pan, Felix(Chairman)
Mr. FUNG Wai-yiu, Willie
Ms. SIU Chui-fong
Ms. YANG Ming-yen, Teresa
Mr. Kevin YEUNG
Mr. YOUNG Sheung-ching, Clement

Terms of Reference:

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

Committee on Staff Establishment

Mr. FUNG Wai-yiu, Willie (Chairman)
Mr. CHAN Wing-sun, Samuel
Mr. CHAN Wing-on, Roger
Mr. CHENG Man-tak, Richard
Mr. CHUNG Kwok-pan, Felix
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.

年終時，訓練局全職職員人數為四十九人。部份全日制及兼讀制課程的講授，由一百零一名兼職講師負責，他們大多是來自業界的專才。

訓練局向來鼓勵職員進修，他們參與技能工作坊、管理研討會、短期培訓班、以至學術課程，都可以得到不同程度的資助。修讀學位課程者可獲部份資助，而參與其他技術和專業培訓者，可獲全數資助。年內，有二十七名職員參與約四十九項不同形式的培訓項目。

年終時的職員狀況可見於下表：

Staff position at the year end is set out below:

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	10	Lecturer
教導員	1	Instructor
工藝師	2	Technologist
高級項目主任	4	Senior Project Officer
項目主任	4	Project Officer
項目助理	1	Project Assistant
行政主任	3	Administrative Officer
文書主任	1	Clerical Officer
助理主任	1	Assistant Officer
市場/課程推廣	6	Marketing/Programme Coordinator
文員	5	Clerk
技術員	3	Technician
辦公室助理	1	Office Support Assistant
清潔員	3	Cleaner
總計	49	Total

At the year-end, there was 49 full-time staff working in the Authority. At the same time, part of the full-time and part-time training programmes were largely supported by 101 lecturers employed on a part-time basis. Most of them were experts from the industry.

The Authority is supportive of staff development in a variety of activities ranging from skills workshops, management seminars, to short courses and academic programmes. Staff who pursued academic degrees received partial sponsorship while those took part in training and professional events received full sponsorship. During the year, a total of 27 staff members benefited from the Authority's support for their participation in around 49 programmes and activities.

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, MPhil, MSc, MMgt

教學行政
Academic Administration

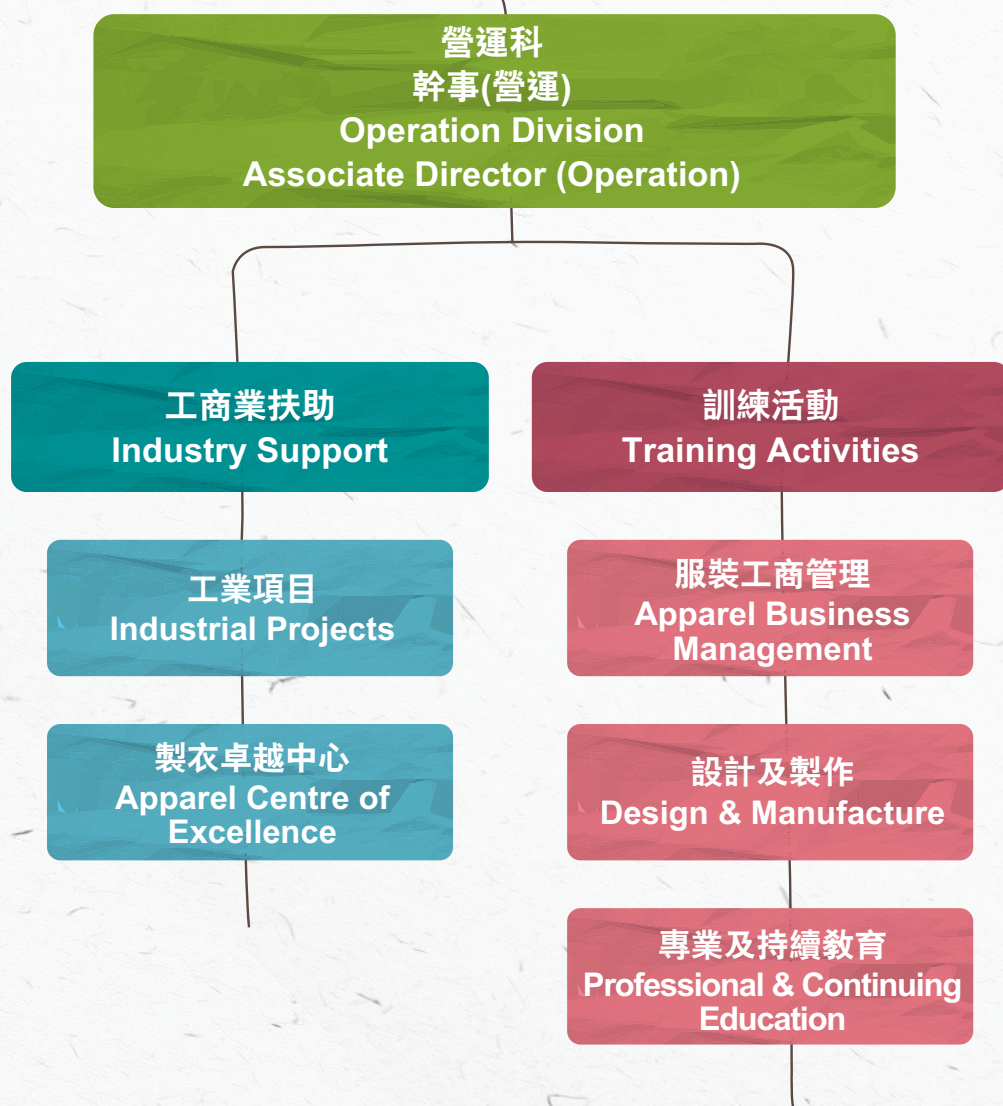
會計
Accounts

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



工作表現承諾

PERFORMANCE PLEDGE

項目 Item	服務承諾 Service Pledge	2011年 之達標水平 Achievement in 2011	2012年 之目標水平 Target in 2012
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.	93%	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.	98%	100%
6	於三個工作天內處理學員的投訴。 Process complaints of trainees within 3 working days.	100%	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.	96%	95%

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
時裝設計學文憑	HK\$38,000
服飾業工商管理學士學位	HK\$98,910
時裝(榮譽)文學士學位	HK\$198,000
時裝設計、造型及推廣(榮譽)文學士學位	HK\$198,000

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5,925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 Fashion Design Studies	HK\$38,000
Bachelor of Business Administration in Fashion Business	HK\$98,910
BA Honours Fashion	HK\$198,000
BA Honours Fashion Design, Styling and Promotion	HK\$198,000

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 5,925 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	79	Apparel Business Management Courses
設計及製作課程	63	Design and Manufacture Courses
受委託開辦的課程	21	Special Commissioned Courses
	163	
兼讀制訓練課程		Part-time Training Programmes
短期課程	195	Short Courses
一年制文憑課程	16	One-year Diploma Programmes
單元制證書 / 文憑課程	1,169	Modular Certificate/Diploma Courses
服裝製品及紡織業新技能提升計劃	74	Skills Upgrading Scheme Plus for Wearing Apparels and Textile Sector
	1,454	
企業培訓課程	1,253	Corporate Training Programmes
研討會/工作坊	3,055	Seminars/Workshops
總計	5,925	Total

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。

迎新定向活動 - 友達迎新定向 2011

為了讓學員們互相認識及增加對學校的歸屬感，製衣業訓練局-和富領袖網絡於2011年9月7日為各新生舉行名為「友達迎新定向2011」的迎新活動。是次活動以城市定向比賽形式進行，各組學員須按指示到指定地方並完成指定任務而獲取分數。各學員完成比賽後，晚上在大尾篤一同燒烤並分享活動的感受。



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.

Trainee Orientation - City Hunting 2011

To allow our trainees know each other and build up their sense of belongings to CITA, the CITA-WLN organised an orientation activity named "City Hunting 2011" on 7 Sep 2011. This activity was held in the form of city hunting. Each group has to finish particular tasks in the specific destinations to earn the scores. Our trainees also enjoyed barbecue in Tai Mei Tuk after the competition.



萬勝節晚會

學員於2011年10月28日晚於訓練局地下研討室舉行一年一度的萬勝節晚會。節目包括鬼片放映、吸血大賽和競猜遊戲等。令學員之間的友誼增進不少。

Halloween Party

The Halloween Party was held by our trainees on 28 Oct 2011 at the ground floor of CITA. They had enjoyed a haunting film and Halloween games, which helped to establish friendship among them.



第13屆學生會聖誕才藝比賽

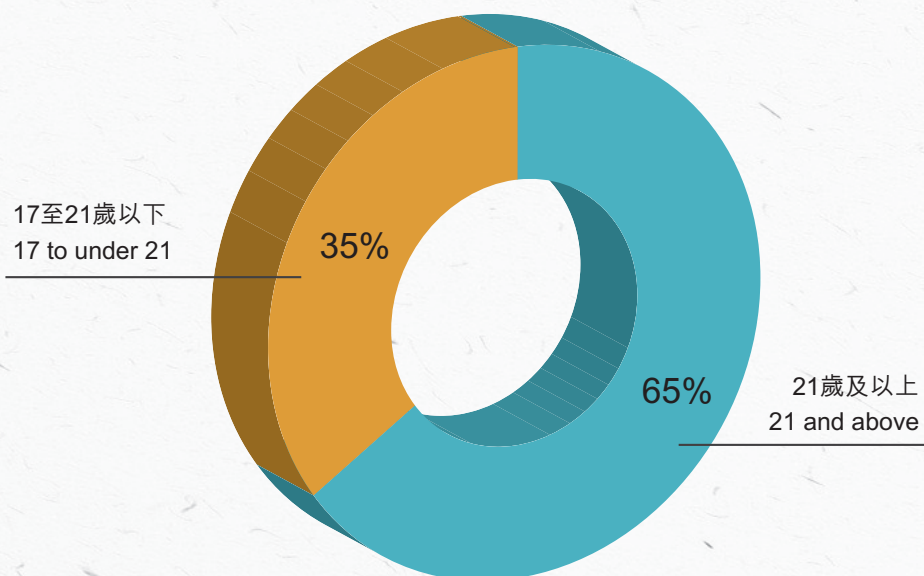
訓練局學生會於2011年12月13日於訓練局一樓演講廳舉行聖誕才藝比賽，共有6組學員以歌唱形式參賽。賽後隨即舉行頒獎儀式，鼓勵學員進一步發揮所長。當天每位學員更可攜同一位親友參加這個活動，以擴闊學員的社交網絡。

13th Anniversary of the CITA Student Union - CITA Got Talent Christmas Show

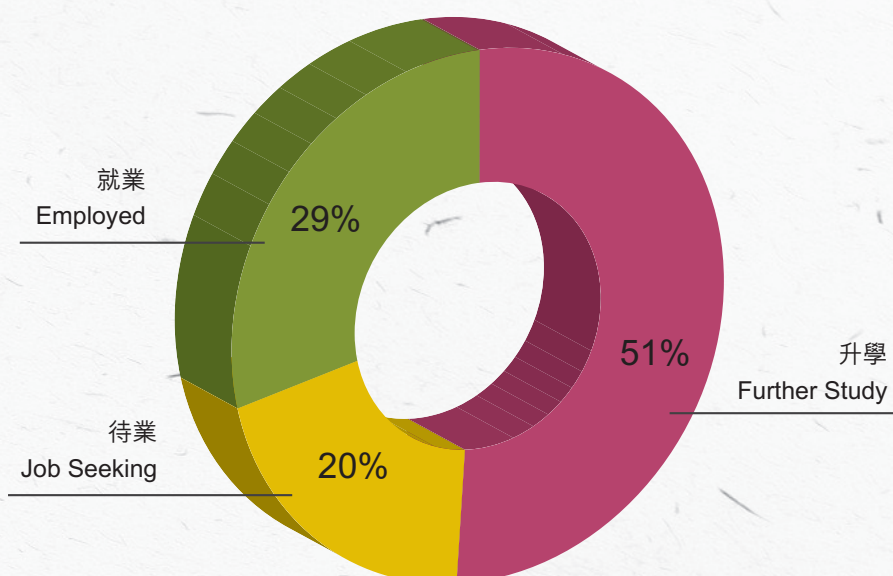
CITA Got Talent Christmas Show was held by the CITA Student Union on 13 Dec 2011 at the Lecture Hall. 6 groups of our trainees joined the singing contest and the awards were presented after the singing contest to encourage them to further develop their talents. Also, as each participant could bring one companion to this activity, our trainees could have the opportunity to make new friends and widen their networks.



全日制課程畢業學員年齡分佈
Breakdown of Full-time Programmes Graduates by Age



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

全日制課程 — 學生得獎名單 Full-Time Programmes — Award Winners



最佳學術獎 Outstanding Performance Award



黎欣妮 Lai Yan Ni Jenny

成衣營銷實務文憑
Diploma in Apparel
Merchandising



最佳服務獎 Service Award



張永彬 Cheung Wing Bun

成衣營銷實務文憑
Diploma in Apparel
Merchandising



最佳服務獎 Service Award



丁青 Ding Qing

成衣營銷實務文憑
Diploma in Apparel
Merchandising

香港毛皮業協會獎學金 2010/2011

Hong Kong Fur Federation Scholarship 2010/2011

這是專為成衣營銷實務文憑二年級學員而設的一年一度的獎學金計劃。目的是 (1) 支助有財政需要的學員並鼓勵在設計上採用優質天然材料，及 (2) 加強學員對毛皮業知識的傳承。由於這項獎學金的評審時間為期一年，獎項須於年終畢業禮上頒發，因而成立了香港毛皮業協會獎學金委員會監察整個計劃的運作。

This is an annual scholarship for outstanding trainees in 2nd year of the Diploma in Apparel Merchandising programme. Objectives of this competition are (1) to benefit the trainees in financial need and to encourage design in high class natural materials, and (2) to enhance the hand-on knowledge of trainees in Fur Industry. As the judging period for this scholarship last for one year and the award was presented in the Graduation Ceremony, the Hong Kong Fur Federation Scholarship Committee was set up to oversee the operation.



冠軍

Champion

文浚瑋

Man Tsun Wai

成衣營銷實務文憑

Diploma in Apparel Merchandising



亞軍

First Runner-up

張浚肇

Cheung Chun Siu

成衣營銷實務文憑

Diploma in Apparel Merchandising



季軍

Second Runner-up

陳鳳茹

Chan Fung Yu

成衣營銷實務文憑

Diploma in Apparel Merchandising



吳秉堅先生獎學金 — 針織時裝配飾 2010/2011

Arkin Ng Award on Knitwear Fashion Accessories Design

這是專為訓練局優秀學員而設的獎學金計劃。其意願是 (1) 支助有財政需要的學員並鼓勵針織配飾方面的設計和應用技巧，(2) 加強學員對針織業知識的傳承，及 (3) 因應市場製作秋冬系列的產品。

This is a scholarship for our outstanding trainees with objectives include (1) to financially support the trainees and to encourage accessory design by using knitted fabric and fostering such techniques, (2) to build up the hand-on experience in knitwear, and (3) to create the Fall/Winter collection for the market.



冠軍
Champion

廖崇瑜
Liu Sung Yu

針織時裝設計及
營銷實務文憑
Diploma in Knitwear
Fashion Design
and Merchandising



亞軍
First Runner-up

盧詩敏
Lo Sze Man

時裝設計學文憑
Diploma in
Fashion Design
Studies



季軍
Second Runner-up

郭偉珊
Kwok Wai Shan

針織時裝設計及
營銷實務文憑
Diploma in Knitwear
Fashion Design
and Merchandising



最佳插圖
Best Illustration

郭子豪
Kwok Tsz Ho

時裝設計學文憑
Diploma in Fashion
Design Studies



最佳圖案設計
Best Pattern Design

張俊洪
Cheung Chun Hung

成衣營銷實務文憑
Diploma in Apparel
Merchandising



最佳配色
Best Color Arrangement

王奕琦
Wong Yik Kei

針織時裝設計及營銷實務文憑
Diploma in Knitwear Fashion Design
and Merchandising



全日制課程

Full-time Training Programmes

成衣營銷實務文憑

這個課程是由訓練局專為中五離校生而設的。

「成衣營銷實務文憑」課程旨在教導學員成衣營銷的運作技巧及知識，如布料認識、各類成衣之生產方法及紙樣裁製、時裝設計、營銷管理程序、成本會計、市場策略、製衣資訊科技及出入口實務外，並加強學員在採購策劃及市場學方面的認識，為有志攻讀有關進修課程的學員提供全面的基礎。

Diploma in Apparel Merchandising

This programme 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 procedure. The programme will also reinforce the knowledge in the area of sourcing, planning and marketing so that the trainees will have all-around foundation.

時裝設計學文憑

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。課程同時銳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。

Diploma in Fashion Design Studies

“Diploma in Fashion Design Studies” programme is jointly organized by the Authority and the Li Ka Shing Institute of Professional and Continuing Education of OUHK. The programme aims to provide students 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。

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.

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。

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.

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

這兩個課程由訓練局、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，又會獲安排到業界的公司作實習。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。

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：時裝設計以及時裝及形象設計。課程中，訓練局提供的選修科目包括：時裝設計入門、時裝裁剪技巧、創意平面設計、形象及時裝設計以及時裝貿易及市場推廣。

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 acumen. Apart from attending lectures, a number of integrated seminars and industrial visits are also organized 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 organized by the Authority, the Li Ka Shing Institute of Professional and Continuing Education of OUHK and Middlesex University from UK. They aim 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 for guest lectures so that the trainees can learn more about the operation of the industry.

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 and Fashion Image and Styling. The elective courses include Introduction to Fashion Design, Fashion Tailoring Technique, Creative Graphic Design, Image & Fashion Styling and Fashion Business & Marketing.

訓練項目

TRAINING PROGRAMMES

兼讀制課程

2011年訓練局開辦了一系列不同級別及種類的兼讀制課程，包括有深造課程、本科課程、專科課程、持續進修基金可發還款項課程、短期課程、導修證書課程及僱員再培訓局人才發展計劃，供相關行業的從業員及有興趣人士報讀。透過修讀課程，學員可吸收最新知識、獲取學歷及專業資格，從而提升其在市場的競爭力。

工作為本學習(時裝)文學碩士

此文學碩士課程由密德薩斯大學基於工作為本學習概念發展出來，並首次在港推出，供時裝界專業人士修讀。由訓練局提供支援，課程於2011年正式開辦。

二十個月的課程是專為銷售員、採購員、高級時裝/服裝相關行業人士、服裝工廠高級職員及相關從業員修讀。因時裝及製衣行業迅速變化，從業員應當裝備自己，吸收先進及最新的知識及技術，應對持續的挑戰。透過創新的方法，學員可利用設計及執行日常工作為本學習的項目，發展知識及技術，展示學員的潛能。課程特別讓有意結合高等教育及專業發展的學員得益。

國際製衣技術及設計(榮譽)理學士學位

透過與訓練局合作，曼徹斯特城市大學在港開辦本科課程。此兩年制銜接學位課程主要集中全球化背景下的技術及設計的內容。提供最適用於時裝及相關行業的元素組合。

Part-time Training Programmes

In 2011, the Authority offered different levels and types of part-time programmes, including postgraduate programme, undergraduate programme, sub-degree programmes, continuing education fund reimbursable programmes, short courses, self-study courses and ERB Manpower Development Scheme for practitioners of relevant industries and interested students. By taking these programmes, students could gain latest knowledge, obtain academic and professional qualifications and enhance their competitiveness in the market.

Master of Arts Work Based Learning Studies (Fashion)

This Master of Arts programme has been developed by Middlesex University based on the concept of Work Based Learning Studies (WBS) and is the first introduced for Hong Kong fashion professionals. Supported by Clothing Industry Training Authority, this programme was launched in Hong Kong in 2011.

This 20-month programme is designed for those practicing merchandisers, buyers, senior fashion / garment related participants, garment factory senior staff and relevant practitioners. Because of the rapid changes of the fashion and clothing industries, practitioners ought to equip themselves with advanced and latest knowledge and skills in handling constant challenges. This programme also aims to realize students' potential by using innovative methods to develop knowledge and skills they gain through the design and implementation of real-life work based learning project. It is especially beneficial for students who wish to combine higher education with professional development.

BSc (Hons) International Clothing Technology and Design

In collaboration with the Authority, this undergraduate programme is offered by the Manchester Metropolitan University (MMU), UK. It is a two-year top up degree programme which focuses on technology and design in global context. It provides the right mix of elements that are most needed in the fashion and related industries.

課程裝備學員將來投身競爭激烈的市場，擔當廣泛的工作角色。並進而修讀碩士學位課程。課程已獲英國紡織學會評核，畢業學員可申請成為副會員級別的特許技師。

高等文憑

訓練局與香港紡織及服裝學會合作開辦了三個專業認可的課程，包括有針織品及營銷學高等文憑課程、服裝及營銷學高等文憑課程及時裝設計高等文憑課程。後者為持續進修基金可發還款項課程。學員成功修畢課程，可獲發還最高港幣一萬元。完成校內及校外的評核，畢業學員可獲訓練局及香港紡織及服裝學會分別頒發高等文憑。

此系列課程提供了踏腳石，供有興趣學員修讀學士及碩士課程。除傳統學習途徑外，高等文憑持有人可申請成為香港紡織及服裝學會副會員，並參加該會主辦的服裝營銷及市場學畢業文憑考試。

服裝及紡織文憑

訓練局開辦的服裝及紡織文憑課程，提供了一個入門及具彈性模式的途徑，供有興趣設計、時裝及紡織專業的人士報讀。課程同時向學員提供多個進出點機會。學員修畢六個指定單元，可獲頒發專科證書。課程現時共設有六類專科證書，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。修畢十八個單元或取得三張專科證書的學員可獲發文憑。課程的畢業學員可繼續修讀訓練局開辦的高等文憑課程或其他機構的課程。

Graduates will be well equipped to enter a range of roles in the competitive market. And will be accessible to the Master's degree programmes. The programme has been accredited by the Textile Institute, UK. Graduates can apply for the Chartered Technologists at Associate level.

Advanced Diploma

In collaboration with Hong Kong Institution of Textile and Apparel (HKITA), the Authority has been running three professional recognized programmes which include Advanced Diploma in Knitwear Studies and Merchandising, Advanced Diploma in Apparel Studies and Merchandising and Advanced Diploma in Fashion Design. The latter one is a reimbursable course under the Continuing Education Fund. Student who has successfully completed this programme will be reimbursed up to a maximum sum of HK\$10,000. By completing the internal and external assessments, the authority and HKITA will confer advanced diplomas to the graduates.

These programmes provide a stepping stone to interested students to study bachelor's as well as master's degree programmes. Besides traditional study route, Advanced Diploma holder could be admitted as the Licentiate Member of HKITA and take the HKITA Graduate Diploma examination in Apparel Merchandising and Marketing.

Diploma Scheme in Fashion and Textile Studies

Diploma Scheme in Fashion and Textile Studies, being offered by the Authority, provides an entry route and flexible study mode to those who are interested in design, fashion and textiles professions. It also provides students with multiple entry and exit points. By completed six specific modules, student would be awarded one of the specialized certificates. Currently, there are six types of certificates: Fashion Design, Pattern Design, Apparel Technology, Fashion Merchandising, Textile Technology and 3D Modelling. Diploma will be conferred to the student who attains passes in eighteen modules or obtains three specialized certificates. Graduate of this programme can articulate to the Advanced Diploma programmes offered by the Authority or other programmes offered by third parties.

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課程，專為設計與樣版技術員、營銷員、樣版製作員及時裝設計師修讀。除頒發學歷外，課程亦提升了學員的設計概念、立體量裁及服裝製作的技術及專業知識。

新技能提升計劃

新技能提升計劃主要向基層工人提供吸收新技術及取得認可資格的機會，從而提升學員在紡織及服裝行業的受僱就業能力及競爭力。2011年，訓練局開辦了一系列服裝及製衣相關的新技能提升計劃課程，學費由香港政府資助。

短期課程

訓練局開辦了一系列非學歷短期課程，供在職及有興趣人士修讀。課程不設任何入讀條件。課程主要涵蓋三個範圍，包括服裝商貿、專門技術及設計。

服裝專業人員導修證書課程

服裝專業人員導修證書課程是一個自學的學歷課程。學習模式主要是自學，並輔以導修課。課程涵蓋廣泛的範疇，從而提升學員的知識及技術。學員於三十個月內修畢八個單元，可獲訓練局頒發證書。

企業培訓課程

訓練局為業界設計不同類型的培訓課程，並涵蓋不同範圍和層面，以配合各機構所需。於2011年，訓練局曾為下列機構開辦企業培訓課程：永旺（香港）百貨有限公司、Coles Group

One Year Diploma in 3D Apparel Design and Pattern Making

One Year Diploma in 3D Apparel Design and Pattern Making, one of the reimbursable courses under the Continuing Education Fund, mainly designs for sample technicians, merchandisers, pattern makers and fashion designers. Besides providing an academic qualification, it could also enhance their technical skills and professional knowledge in design concept, 3D pattern making and apparel production of the students.

Skills Upgrading Scheme Plus

The Skills Upgrading Scheme Plus (SUS Plus) mainly provides opportunities for junior level workers to acquire new job skills and recognized qualifications in order to enhance their employability and competitiveness in the textile and clothing industries. In 2011, the Authority offered a series of clothing and textiles related SUS Plus programmes and the course fees have been subsidized by the Hong Kong Government.

Short Courses

The Authority is providing a series of non-award bearing short courses for in-service personnel and interested students. No entry requirement has been set for these types of courses. They mainly cover areas of apparel business, technical skills and design.

Certificate in Clothing Industry — Self Study

Certificate in Clothing Industry is an award bearing self-study programme. The study mode of this programme is mainly self-learning supplemented with tutorials. The programme covers a wide range of areas and to upgrade the knowledge and skills of students. After completing 8 modules in 30 months, the Authority will confer certificate to the graduates.

Corporate Training Programmes

The Authority develops training programmes specially designed to industry needs, which cover a wide variety of areas. In 2011, the Authority offered corporate training course to organizations and companies as follows: Aeon

Asia Pty Limited、香港懲教署、泛美時尚企業管理顧問有限公司、旭日企業(BVI)有限公司、香港國際主題樂園有限公司、利豐(貿易)有限公司、威富(亞洲區)有限公司及黃浦江製衣(廣州)有限公司。

開辦的課程包括：

- 表演服之三維紙樣設計
- 高級企業管理課程
- 應用供應鏈管理以提升競爭力
- 服裝產品開發
- 高效的談判策略和技巧
- 時尚技術知識
- 國際時尚買手
- 工業衣車維修及保養
- 提升生產線效率及改善品質
- 高級銷售技術知識深造班

Stores (Hong Kong) Company Limited, Coles Group Asia Pty Limited, Correctional Services Department, Finemay Fashion Enterprise Management Consultant Limited, Glorious Sun Enterprises (BVI) Limited, Hong Kong International Theme Parks Limited, Li & Fung (Trading) Limited, VF Asia Limited and Whampoa Garment Mfg. (Guangzhou) Company Limited.

Courses offered included:

- 3D Modelling Pattern Design for Costume
- Advanced Enterprise Management
- Apply Supply Chain Management to increase the competitiveness
- Clothing Product Development
- Effective Negotiation Tactics and Skills
- Technical Fashion Knowledge
- International Fashion Buyers
- Maintenance and Repairing of Sewing Machines
- Productivity Enhancement and Quality Improvement
- Technical Knowledge Enhancement for Senior Level Merchandisers

研討會及工作坊

訓練局經常舉辦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。

製衣業訓練局35週年公開講座系列二：一位形象顧問的現身說法分享

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，讓各界人士更了解時裝業的發展及最新動態。

我們邀請了形象顧問翹楚劉天蘭形象顧問有限公司執行董事劉天蘭小姐為我們其中一場講座擔任主講嘉賓。劉小姐在講座中分享了她在形象設計及形象建設的心得。

Seminar and Workshop

The Authority frequently organises seminars and workshops for clothing and fashion practitioners to introduce most updated information and technologies, which in turn enhance the competitiveness.

Clothing Industry Training Authority 35th Anniversary Public Lecture Series: Experience Sharing from a Renowned Stylist

To celebrate the 35th anniversary of the Authority, a series of public lecture to let the general public to understand more about the latest development of fashion industry had been held.

We invited Ms Tina Liu, Managing Director of Tina Liu Image Consultancy Limited, to be the honorary speaker in one of the lectures. Ms Liu shared her forte in image design and building and gave her professional advice on the outfit and style of individual according to Identity, Place, Occasion and Time.

時裝業研討會系列

自從紡織品配額制度取消後，時裝企業不僅僅從事簡單的貿易活動，已逐漸圍繞更多方面發展。製衣業訓練局亦注意到箇中變化，於是舉辦了一系列研討會以找出香港時裝工業的未來發展方向；並探討時尚採購專才的特點，在新的營商環境裡，他們如何能夠切合所需，加強競爭力。

此系列研討會是由時裝業界頂尖行政級人員主講，包括：

- 思捷環球控股有限公司 環球採購遵章經理 梁俊文 先生
- Jones International Limited 主席 麥萍笑 女士
- 益德內衣有限公司 主席兼行政總裁 謝安如 博士
- 菲力士迅優遜遠東有限公司 執行副總裁 黃重佳 先生
- 蓋璞採購有限公司 Merchandise Director 胡美珍 女士

Fashion Career Seminar Series

Since the abolition of textile and apparel quotas, fashion business has emerged to encompass more than just a set of simple trading activities. The Authority has observed the change and initiated a series of seminars to determine the future of Hong Kong fashion industry and to identify the traits of modern talented merchandisers that can maintain their fitness of existence in the new business environment.

These seminar series were presented by top-notched executives include:

- Mr. Raymond Leung, Head of Global Sourcing Compliance of Esprit De Corp (Far East) Limited;
- Ms Anliza Mak, President of Jones International Limited;
- Dr. Andrew Sia, Chairman of Ace Style Intimate Apparel Limited;
- Mr Tony Wong, Executive Vice President of PVH Far East Limited;
- Ms Ruby Woo, Merchandise Director of Gap International Sourcing Limited.



蛻變中的服裝業論壇

服裝業論壇是圍繞時裝業研討會系列所延伸的兩個主要範疇：(1)香港時裝工業能否蛻變成為「超級服務中心」，並持續地發展？(2)再為「營銷」重新定義以引發對新一批人才的需求？

論壇演講人及主持人包括：

- YGM貿易有限公司 董事總經理 陳淑玲 女士
- 香港製衣同業協進會 主席 鍾國斌 先生
- 香港紡織及服裝學會 會長 卓漢堅 先生
- Mr. Craig Dana, Managing Director and Senior Vice President of Ann Taylor Sourcing Far East Ltd.
- 聯業製衣有限公司 董事總經理 李乃熿 博士
- 愛馬仕亞太區有限公司 前零售營運總監 李蔚誼 女士
- 香港紡織業聯會 會長 林宣武 先生
- 益德內衣有限公司 主席兼行政總裁 謝安如 博士
- Mr. Timothy Taylor, Managing Director of QuikSilver Asia Sourcing Ltd.

Evolving Fashion Forum

The forum addressed two major issues aroused from the Fashion Career Seminar Series: (1) Would Hong Kong fashion industry evolve to be a “Super Servicing Centre” so as to survive in the future? (2) Has there been a redefinition of “merchandising” and emerging demand for new talents?

The forum speakers and facilitators include:

- Ms. Shirley Chan, CEO of YGM Trading Ltd.
- Mr. Felix Chung, Chairman of The Hong Kong Apparel Society
- Mr. Kelvin Cheuk, Chairman of The Hong Kong Institution of Textile and Apparel
- Mr. Craig Dana, Managing Director and Senior Vice President of Ann Taylor Sourcing Far East Ltd.
- Dr. Harry Lee, CEO of TAL Apparel Limited
- Ms. Pamela Lee, Former Retail Operations Director of Hermes Asia Pacific Ltd.
- Mr. Willy Lin, Chairman of Hong Kong Textile Council
- Dr. Andrew Sia, Chairman and CEO of Ace Style Intimate Apparel Limited
- Mr. Timothy Taylor, Managing Director of QuikSilver Asia Sourcing Ltd.



工業支援項目

INDUSTRY SUPPORT PROJECTS

訓練局因應業界需求，積極為香港時裝業提供廣泛、且專業的顧問及技術支援服務，藉以提升產業在全球市場的競爭優勢。服務涵蓋：質量系統強化、以工業工程技術提升服裝生產效率、和優化服裝營銷管理流程等。

經驗豐富的專業團隊，會因應個別服裝企業的業務性質和條件，制定最適合的問題解決方案，從而為企業創造持久的價值和競爭優勢。

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

The Authority offers professional industry consultancy and technical support services to assist the industry to sustain its competitive edge in the global market. These services cover: quality system enhancement, industrial engineering applications to improve garment production efficiency and merchandising process improvements, etc.

Our experienced professional team partner with our clients to deliver customized solutions that create lasting value and competitive advantage.

Utilizing proven industry experience and functional expertise, the Authority extends beyond standard solutions to develop creative insights, mobilize organizations, drive quantifiable solutions, and make our clients more competent and capable to solve their toughest challenges.



今年的重點項目包括：

- 三維服裝設計及紙樣製作培訓項目
- 專為毛衣營銷員而設的針織設計進階培訓項目
- 高級營銷員的技術知識提升培訓項目
- 營銷員高效談判策略和技巧提升培訓項目
- 客製化服裝車縫員工整合啟導項目
- 運動服飾及配件廠商的生產力優化項目
- 客製化六西格瑪時裝營運分析培訓項目
- 為時裝企業持續發展聯盟(SFBC)籌辦“應用解決方案經驗分享日”，由訓練局搭建經驗分享的平台，邀請業界領袖分享選擇合適的持續發展技術解決方案和合作夥伴的經驗。合作夥伴亦親臨現場，講解及展示他們的技術解決方案。

Highlights of some of our successful projects within this year:

- 3D Modelling Pattern Design for Costume Training Project,
- Intensive Course in Sweater Design for Sweater Merchandiser,
- Technical Knowledge Enhancement Training Project for Senior Level Merchandisers,
- Effective Negotiation Tactics and Skills Training Project for Merchandisers,
- Tailor-made Integrated Coaching Project for the sewing staffs of a garment manufacturer,
- Productivity Enhancement Services Project for a sportswear & gear manufacturer,
- Tailor-made Six Sigma Skills Training Project for fashion business analysis,
- SFBC's "User Endorsed Solutions Sharing Day" Project that provides a platform for leading industrialists to share their experience in how to select sustainability technology that fit their needs supported by technology vendors at site to demonstrate their solutions.



創新及科技基金資助的項目

Project Funded by the Innovation and Technology Fund

SimFactory — 成衣生產線管理的電腦輔導系統

本項目旨在開發一個生產線訓練系統，使管理人員學習「工業工程」的技巧以及在這瞬息萬變的商業環境中應用「假定分析」來預測各種決定的影響。

透過這訓練系統，成衣製造廠的前線的管理人員將能夠：

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

SimFactory — A Computerized Coaching System for Sewing Line Management

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

With the assistance of this coaching system, the frontline 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业社會責任活動。雖然很多中、小企業的製造商都想實行，卻不知如何入手。

Guide to “Better Corporate Social Responsibility” for Apparel Industry — SME version

In recent years, there is an increase in Corporate social responsibility (CSR) awareness among private firms and individuals. Indeed, customers increasingly encourage the manufacturers to be more proactive in the area of CSR, and request the manufacturers to have a open policy on CSR. However, many companies, in particular SMEs, have difficulties to kick-start the implementation of CSR.

此項目正正是幫助他們如何實行企業社會責任。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，協助公司編制可持續發展報告。

此項目會製作一本指南，可作為公司內部的工具，概述怎樣保持公司內有一致、透明和足夠的文件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進香港製衣界的中小企業處理公司內企業社會責任的表現。

藉有效的碳資訊匯報和碳減排以提升香港服裝供應鏈內生產部門的低碳競爭優勢

香港作為全球服裝行業的主要採購中心之一，如果在營運過程中可以更有效的披露其產品的碳足跡，繼而持續改善生產和使用相關產時所衍生的碳足跡，便可以實現和維持香港作為全球服裝行業的低碳競爭優勢。

然而，目前香港服裝製造業的供應鏈，對於可以如何有效地評價及披露產品的碳足跡，尚未沒有一致的標準及作法，而完整的研究個案更是付之闕如。

這項目的主要目標是要研究和發展，最適合香港服裝製造業供應鏈內的中小企業了解、以及評價其產品碳足跡現況的知識和經驗，並得以從中釐定減少碳排放量的最佳做法，從而協助相關企業創建其低碳競爭優勢。

The project aims to assist SMEs to familiarize with CSR and to develop a guidebook on the preparation of sustainability report under the Global Reporting Initiative (GRI).

The guidebook, which is an internal tool for the management, outlines the measures to ensure the consistency, transparency and well-documentation of the company in order to facilitate the development of sustainability report and serves as a comprehensive and systematic guide for garment factories to improve CSR performance.

Enhancing the Low Carbon Competitive Advantage across the Manufacturing Sector of the Hong Kong Apparel Supply Chain through Effective Carbon Disclosure & Carbon Emission Reduction

Hong Kong, as one of the major sourcing hubs of the global apparel industry, can achieve and sustain low carbon competitive advantage if its factories can provide more effective product carbon footprint disclosure, then to reduce the carbon footprint of their products by continuously improving their efficiency of processes and operations.

Currently, there is no standard methodology and practices; also, no case study is available to demonstrate how factories across the manufacturing sector of the Hong Kong apparel supply chain can effectively disclose their product carbon footprint.

The main goal of this project is to develop appropriate methodologies to acquire knowledge, experience and best practices for factories managed by SMEs across the manufacturing sector of the Hong Kong apparel supply chain to assess and understand the status-quo of their product carbon footprint, effectively disclose their product carbon footprint, identifying carbon emission reduction opportunities, and action against such opportunities to build their low carbon competitive advantages.

致製衣業訓練局（以下簡稱「訓練局」）各委員

（依據工業訓練（製衣業）條例在香港成立）

本核數師（以下簡稱「我們」）已審核列載於第44頁至72頁製衣業訓練局的財務報表，此財務報表包括於2011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，對任何其他人士負責或承擔法律責任。

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

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

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

We have audited the financial statements of Clothing Industry Training Authority set out on pages 44 to 72, which comprise the statement of financial position as at 31 December 2011, 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2011年12月31日的業務狀況及截止該日止年度的虧損和現金流量，並已按照工業訓練（製衣業）條例的披露要求妥為編製。

安永會計師事務所
香港執業會計師

2012年4月23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 2011, and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the disclosure requirements of the Industrial Training (Clothing Industry) Ordinance.

ERNST & YOUNG
Certified Public Accountants
Hong Kong

23 April 2012

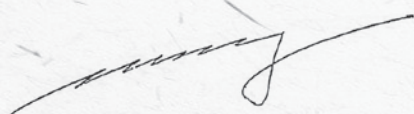
* 報告之中文譯本如與英文有異，概以英文為準。

截至2011年12月31日止年度全面收益表
STATEMENT OF COMPREHENSIVE INCOME
Year ended 31 December 2011

		附註 Notes	2011 港元 HK\$	2010 港元 HK\$
收入	INCOME			
訓練稅總徵收額	Gross training levy		876,221	1,004,711
減:香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department		(74,107)	(113,193)
			802,114	891,518
銀行利息收入	Bank interest income		3,252	1,424
培訓課程收費	Receipts from training courses		14,134,833	16,613,205
工業項目收入	Industrial project income		3,539,802	4,952,638
政府補助金	Government grants	3	426,659	—
股息收入	Dividend income		4,420,180	3,677,890
雜項收入	Sundry income		340,178	271,820
			23,667,018	26,408,495
支出	EXPENDITURE			
審核費	Audit fee		135,000	128,000
折舊	Depreciation	5	1,756,350	1,353,018
宣傳費用	Expenses on publicity		448,205	340,372
一般行政開支	General administrative expenses		3,068,245	3,268,795
工業項目開支	Industrial project expenses		2,422,021	1,866,339
培訓課程講師費	Lecture fee on training courses		1,859,418	2,065,220
員工成本	Staff costs		13,538,013	14,555,205
培訓成本	Training costs		924,340	1,745,183
應收帳款之減值虧損	Impairment loss on accounts receivable	7	—	130,789
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		256,223	11,853
			24,407,815	25,464,774
本年度盈餘 / (虧損)	SURPLUS/(DEFICIT) FOR THE YEAR		(740,797)	943,721
其他全面收益	OTHER COMPREHENSIVE INCOME			
可供出售股本投資價值變動	Changes in fair value of available-for-sale investments		(23,994,000)	7,417,500
年內其他全面收益，(除稅後)	OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX		(23,994,000)	7,417,500
年內總全面收益	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(24,734,797)	8,361,221

2011年12月31日財務狀況表
STATEMENT OF FINANCIAL POSITION
31 December 2011

		附註 Notes	2011 港元 HK\$	2010 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	5	8,519,767	10,139,553
可供出售股本投資	Available-for-sale investments	6	92,927,000	116,921,000
非流動資產總額	Total non-current assets		101,446,767	127,060,553
流動資產	CURRENT ASSETS			
應收帳款	Accounts receivable	7	2,294,227	2,990,592
預付款項、按金及其他 應收帳款	Prepayments, deposits and other receivables	8	1,079,676	1,191,545
現金及現金等值項目	Cash and cash equivalents	9	10,978,305	10,704,728
流動資產總額	Total current assets		14,352,208	14,886,865
流動負債	CURRENT LIABILITIES			
應付帳款	Accounts payable	10	122,845	192,370
其他應付帳款及 應計費用	Other payables and accruals	11	3,843,970	5,188,091
流動負債總額	Total current liabilities		3,966,815	5,380,461
流動資產淨額	NET CURRENT ASSETS		10,385,393	9,506,404
資產淨額	Net assets		111,832,160	136,566,957
儲備	RESERVES			
普通儲備	General reserve	12	42,803,016	43,543,813
可供出售股本投資 重估儲備	Available-for-sale investment revaluation reserve		69,029,144	93,023,144
儲備總額	Total reserves		111,832,160	136,566,957



主席 Chairman

截至2011年12月31日止年度權益變動表

STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2011

		可供出售股本 投資重估儲備 Available-for-sale Investment revaluation reserve 港元 HK\$	普通儲備 General reserve 港元 HK\$	合計儲備 Total reserves 港元 HK\$
於2010年1月1日	At 1 January 2010	85,605,644	42,600,092	128,205,736
年內盈餘	Surplus for the year	—	943,721	943,721
年內其他全面收益：	Other comprehensive income for the year:			
可供出售股本投資 價值變動	Changes in fair value of available-for- sale investments	7,417,500	—	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 及2011年1月1日	At 31 December 2010 and 1 January 2011	93,023,144	43,543,813	136,566,957
年內虧損	Deficit for the year	—	(740,797)	(740,797)
年內其他全面收益：	Other comprehensive income for the year:			
可供出售股本投資 價值變動	Changes in fair value of available-for- sale investments	(23,994,000)	—	(23,994,000)
年內總全面支出	Total comprehensive expense for the year	(23,994,000)	(740,797)	(24,734,797)
於2011年12月31日	At 31 December 2011	69,029,144	42,803,016	111,832,160

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2011年12月31日止年度現金流量表
STATEMENT OF CASH FLOWS
Year ended 31 December 2011

	附註 Notes	2011 港元 HK\$	2010 港元 HK\$
經營業務所得現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
本年度盈餘/(虧損)	Surplus/(deficit) for the year	(740,797)	943,721
調整：	Adjustments for:		
銀行利息收入	Bank interest income	(3,252)	(1,424)
可供出售股本投資 的股息收入	Dividend income from available-for-sale investments	(4,420,180)	(3,677,890)
出售物業、廠房及設備 之虧損	Loss on disposal of items of property, plant and equipment	5 256,223	11,853
折舊	Depreciation	5 1,756,350	1,353,018
		(3,151,656)	(1,370,722)
應收帳款減少/(增加)	Decrease/(increase) in accounts receivable	696,365	(1,422,511)
預付款項、按金及其他 應收帳款減少/(增加)	Decrease/(increase) in prepayments, deposits and other receivables	111,869	(609,327)
應付帳款減少	Decrease in accounts payable	(69,525)	(91,395)
其他應付帳款及應計 費用增加/(減少)	Increase/(decrease) in other payables and accruals	(1,344,121)	508,273
經營業務用於現金 流量淨額	Net cash flows used in operating activities	(3,757,068)	(2,985,682)
投資業務所得現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
購入物業、廠房及 設備項目	Purchases of items of property, plant and equipment	5 (392,787)	(562,609)
已收利息	Interest received	3,252	1,424
已收可供出售股本 投資的股息	Dividends received from available-for-sale investments	4,420,180	3,677,890
投資業務所得現金 流量淨額	Net cash flows from investing activities	4,030,645	3,116,705
現金及現金等值項目 增加淨額	NET INCREASE IN CASH AND CASH EQUIVALENTS	273,577	131,023
年初現金及現金 等值項目	Cash and cash equivalents at beginning of year	10,704,728	10,573,705
年終現金及現金 等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	10,978,305	10,704,728
現金及現金等值項目 結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
現金及銀行結餘	Cash and bank balances	9 9,274,343	9,003,744
購入時原到期日少於 三個月的無抵押 定期存款	Non-pledged time deposits with original maturity of less than three months when acquired	9 1,703,962	1,700,984
		10,978,305	10,704,728

2011年12月31日財務報表附註

NOTES TO FINANCIAL STATEMENTS

31 December 2011

1. 公司資料

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

2.1 編製基準

本財務報表乃按照香港會計師公會頒佈的香港財務報告準則("HKFRSs")（包括「香港財務報告準則」、「香港會計準則」("HKASs")及詮釋）、香港公認會計原則及工業訓練（製衣業）條例的披露要求而編製。本財務報表乃依據歷史成本法編製，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：

香港財務報告準則第1號（修訂本）

香港財務報告準則第1號「首次採納香港財務報告準則 — 首次採納者有關根據香港財務報告準則第7號披露比較資料的有限豁免」的修訂

香港會計準則第24號（經修訂）

關連人士披露

香港會計準則第32號（修訂本）

香港會計準則第32號「金融工具：呈列 — 供股分類」的修訂

香港（國際財務報告詮釋委員會）— 詮釋第14號（修訂本）

香港（國際財務報告詮釋委員會）— 詮釋第14號「最低資金規定的預付款項」的修訂

1. CORPORATE INFORMATION

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

2.1 BASIS OF PREPARATION

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

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 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*

HKAS 24 (Revised)

Related Party Disclosures

HKAS 32 Amendment

Amendment to HKAS 32 *Financial Instruments: Presentation - Classification of Rights Issues*

HK(IFRIC) - Int 14 Amendments

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

2.2 會計政策變動及披露 (續)

香港(國際財務報告詮釋委員會)－詮釋第19號
以股本工具抵銷金融負債

二零一零年香港財務報告的改進
於2010年5月頒佈的多項香港財務報告準則
的修訂

採用新增及經修訂的香港財務報告準則在財
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的香港財務報告
準則：

香港財務報告準則第1號 (修訂本)

香港財務報告準則第1號 「首次採納香港財務
報告準則 – 嚴重惡性通脹及移除首次採納
者的固定日期」的修訂¹

香港財務報告準則第7號 (修訂本)

香港財務報告準則第7號 「金融工具：披露 –
金融資產轉讓」的修訂¹

香港財務報告準則第9號
金融工具⁵

香港財務報告準則第10號
綜合財務報表⁴

香港財務報告準則第11號
合營安排⁴

香港財務報告準則第12號
披露於其他實體的權益⁴

香港財務報告準則第13號
公允價值計量⁴

香港會計準則第1號 (修訂本)
財務報表的呈列：其他全面收益項目的呈列³

香港會計準則第12號 (修訂本)
香港會計準則第12號 「所得稅 – 遞延稅項：
收回相關資產」的修訂²

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

HK(IFRIC) - Int 19

Extinguishing Financial Liabilities with Equity Instruments

Improvements to HKFRSs 2010

Amendments to a number of HKFRSs issued in May 2010

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 Amendments

Amendments to HKFRS 1 *First-time Adoption of Hong Kong Financial Reporting Standards – Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters*¹

HKFRS 7 Amendments

Amendments to HKFRS 7 *Financial Instruments: Disclosures – Transfers of Financial Assets*¹

HKFRS 9

*Financial Instruments*⁵

HKFRS 10

*Consolidated Financial Statements*⁴

HKFRS 11

*Joint Arrangements*⁴

HKFRS 12

*Disclosure of Interests in Other Entities*⁴

HKFRS 13

*Fair Value Measurement*⁴

HKAS 1 Amendments

*Presentation of Financial Statements – Presentation of Items of Other Comprehensive Income*³

HKAS 12 Amendments

Amendments to HKAS 12 *Income Taxes – Deferred Tax: Recovery of Underlying Assets*²

財務報表附註

NOTES TO FINANCIAL STATEMENTS

2.3 已頒佈但尚未生效之香港財務報告準則的影響 (續)

香港會計準則第19號 (二零一一年)

僱員福利⁴

香港會計準則第27號 (二零一一年)

獨立財務報表⁴

香港會計準則第28號 (二零一一年)

於聯營公司及合營企業的投資⁴

香港(國際財務報告詮釋委員會)－詮釋第20號

露天礦場生產階段的剝採成本⁴

¹ 由2011年7月1日或之後開始的年度期間生效

² 由2012年1月1日或之後開始的年度期間生效

³ 由2012年7月1日或之後開始的年度期間生效

⁴ 由2013年1月1日或之後開始的年度期間生效

⁵ 由2015年1月1日或之後開始的年度期間生效

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

2.4 主要會計政策概要

非金融資產減值

倘若有跡象顯示出現減值或須就資產進行年度減值測試 (不包括金融資產)，則估計資產之可收回金額。資產之可收回金額為資產或現金產生單位之使用價值與公允價值減銷售成本之較高者，並就個別資產而釐定，除非有關資產並無產生在頗大程度上獨立於其他資產或資產組別產生之現金流入，在此情況下，可收回金額就資產所屬之現金產生單位而釐定。

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

HKAS 19 (2011)

*Employee Benefits*⁴

HKAS 27 (2011)

*Separate Financial Statements*⁴

HKAS 28 (2011)

*Investments in Associates and Joint Ventures*⁴

HK(IFRIC) - Int 20

*Stripping Costs in the Production Phase of a Surface Mine*⁴

¹ Effective for annual periods beginning on or after 1 July 2011

² Effective for annual periods beginning on or after 1 January 2012

³ Effective for annual periods beginning on or after 1 July 2012

⁴ Effective for annual periods beginning on or after 1 January 2013

⁵ Effective for annual periods beginning on or after 1 January 2015

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 cash-generating unit's value in use and its fair value less costs to sell, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case the recoverable amount is determined for the cash-generating unit to which the asset belongs.

2.4 主要會計政策概要 (續)

非金融資產減值 (續)

如資產之賬面值超過其可收回金額時，減值虧損方予確認。於評估使用價值時，估計日後現金流量按反映現時市場評估之貨幣時間價值及資產特定風險之稅前折現率折現至現值。減值虧損會從產生期間的收益表扣除。

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收益表內。

關連人士

在下列情況下，有關人士將視為與訓練局有關連：

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

或

- (b) 有關人士符合下列情況之一之實體：

- (i) 該實體與訓練局為同一集團之成員；
- (ii) 一實體為另一實體之聯營公司或合營企業（或另一實體之母公司、附屬公司或同系附屬公司）；
- (iii) 該實體與訓練局均為相同第三方之合營企業；

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of non-financial assets (continued)

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

Related parties

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

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

or

- (b) the party is an entity where any of the following conditions applies:
 - (i) the entity and the Authority are members of the same group;
 - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
 - (iii) the entity and the Authority are joint ventures of the same third party;

2.4 主要會計政策概要 (續)

關連人士 (續)

- (iv) 一實體為第三方實體之合營企業，且另一實體為該第三方實體之聯營企業；
- (v) 該實體為訓練局或與訓練局有關聯之實體為僱員福利而設立之受僱後福利計劃成員；
- (vi) 該實體為(a)所列舉之個人所控制或共同控制；
- (vii) 於(a)(i)所列舉之個人對該企業有重大影響或為該實體（或該實體之母公司）的關鍵管理人員。

物業、廠房及設備與折舊

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

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

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

樓宇	超過25年
租賃資產改良工程	10%
廠房及機器	10%
固定裝置、裝修及設備	10% - 20% (2010: 10%)

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Related parties (continued)

- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- (v) the entity is a post-employment benefit plan for the benefit of employees of either the Authority or an entity related to the Authority;
- (vi) the entity is controlled or jointly controlled by a person identified in (a); and
- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Property, plant and equipment and depreciation

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

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

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

Buildings	Over 25 years
Leasehold improvements	10%
Plant and machinery	10%
Fixture, fitting and equipment	10% - 20% (2010: 10%)

2.4 主要會計政策概要 (續)

物業、廠房及設備與折舊 (續)

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

餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

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

由本年度開始，訓練局調整了估計固定裝置、裝修及設備的使用年期，由十年調整為五至十年。這對會計估計上構成改變。訓練局認為，調整更能合適地反映機械及設備的使用年期。本年度開始實施後，折舊增加至約為431,000港元。

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益表內。倘訓練局為承租人，則會按租期以直線法將經營租約下的應付租金於收益表內扣除。

經營租約下的預付租金最初按成本列帳，其後按租期以直線法確認。

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, plant and equipment and depreciation (continued)

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 the income statement in the year the asset is derecognised is the difference between the net sales proceeds and the carrying amount of the relevant asset.

With effect from the current year, the Company revised the estimated useful lives for fixture, fitting and equipment by changing their useful lives from ten years to a range of five to ten years. This constitutes a change in accounting estimate. In the opinion of the Authority, the estimated useful lives of machinery and equipment are more appropriately reflected by this change. This change has been applied prospectively and has resulted in an addition in depreciation of approximately HK\$431,000 for the current year.

Leases

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

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

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

2.4 主要會計政策概要 (續)

投資及其他金融資產*初步確認及計量*

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收益表的金融資產，貸款及應收款項，可供出售金融資產或被指定為有效對沖工具的衍生工具（如適當）。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，惟以公允值計量且變動計入收益表的金融資產除外。

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

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。攤銷的有效利息確認為收益表的融資收入。由貸款及應收款項減值而產生的損失分別確認為收益表的融資成本及其他支出。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments and other financial assets*Initial recognition and measurement*

Financial assets within the scope of HKAS 39 are classified as financial assets at fair value through the income statement, loans and receivables, and available-for-sale financial investments, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. 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 transaction costs, except in the case of financial assets record at fair value through the income statement.

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 finance income in income statement. The loss arising from impairment is recognised in income statement in finance costs for loans and in other expenses for receivables.

2.4 主要會計政策概要 (續)

投資及其他金融資產 (續)

可供出售金融投資

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

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

取消確認金融資產

在下列情況，金融資產（或金融資產一部分或一組同類金融資產之一部分（視情況而定））將終止確認：

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments and other financial assets (continued)

Available-for-sale financial investments

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

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

Derecognition of financial assets

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

2.4 主要會計政策概要 (續)**取消確認金融資產 (續)**

倘訓練局已轉讓其收取資產現金流量的權利或已進入「債權轉手」安排，需評估是否及何種程度上保留該資產的風險及回報。當並無轉讓或保留資產大部分風險及回報，亦無轉讓資產的控制權，則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。

持續涉及指訓練局就已轉讓資產作出之一項保證，按該項資產之原賬面值及訓練局或須償還之最高代價計算，以較低者為準。

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「虧損事件」）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。客觀跡象包括一名或一群債務人出現重大財政困難，違約或拖欠利息或本金支付，有面臨破產之可能或進行其他財務重組的以及有公開資料表明其預計未來現金流量確已減少且可靠計量，如債務人支付能力或所處經濟環境逐步惡化。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Derecognition of financial assets (continued)**

Where the Authority has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risk and rewards of ownership of the assets. When it has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the 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.

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.

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
就按已攤銷成本列賬之金融資產而言，訓練局首先會按個別基準就重大金融資產或按組合基準就個別非重大金融資產，個別評估是否存在客觀減值證據。倘訓練局認定按個別基準經評估之金融資產（無論具重要性與否）並無客觀證據顯示存在減值，則該項資產會歸入一組具有相似信貸風險特性之金融資產內，並共同評估該組金融資產是否存在減值。經個別評估減值且其減值虧損已予確認或繼續確認入賬之資產不會納入集體減值評估之內。

倘有客觀證據顯示出現減值虧損，則減值金額按該資產賬面值與估計未來現金流量（不包括未來出現之信貸虧損）現值之差額計量。估計未來現金流量之現值以金融資產之原始實際利率（即首次確認時計算之實際利率）貼現。倘貸款按浮動利率計息，則計量任何減值虧損之貼現率為現有實際利率。

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

倘在以後期間，估計減值虧損之金額增加或減少，且有關增減乃因減值確認後發生之事項而產生，則先前確認之減值虧損可通過調整備抵賬而增減。倘未來撇銷於其後收回，則收回數額將計入收益表的開支。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets (continued)

Financial assets carried at amortised cost

For financial assets carried at amortised cost, the Authority first assesses 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 the income statement. 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 the income statement.

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**

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

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

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，並扣除原已計入收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收益表。獲分類為可供出售股本工具之減值虧損不得透過收益表撥回，發生資產減值後之公允價值增加，直接計入其他全面收益。

金融工具的公允價值

在市場活躍交易之金融工具之公允值參照市場報價或交易商報價（好倉買入價及淡倉賣出價）釐定，當中不扣除任何交易成本。就金融工具而言，倘市場交投淡靜，公允值乃採用適用之估值技巧釐定。該等技巧包括利用近期公平市場交易、參考其他大致相同工具之現行市值、現金流貼現分析及期權定價模式或其他估值模式。

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of financial assets (continued)**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 the income statement, is removed from other comprehensive income and recognised in the income statement.

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 the income statement — is removed from other comprehensive income and recognised in the income statement. Impairment losses on equity instruments classified as available for sale are not reversed through the income statement. Increases in their fair value after impairment are recognised directly in other comprehensive income.

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.

2.4 主要會計政策概要 (續)

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，即可隨時兌換已知金額的現金，毋須承受重大的價值變動風險，並由購入日期起計三個月內到期。

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

政府補助金

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

2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Government grants

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

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) 訓練徵款收入，按海關每月提供的香港出口成衣（包括鞋類）製品的離岸價值固定百分比計算；
- (b) 股息收入，於收取付款的權利獲確立後予以確認；
- (c) 利息收入，以應計方式按金融工具的估計年期用實際利率將預計未來現金收入折扣計算金融資產的帳面淨值；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。
- (e) 政府資助金，與擬補助的成本相配。

僱員福利**有薪假期結轉**

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

退休金計劃供款

訓練局依據強制性公積金計劃條例，為合資格僱員實施一項定額供款強制性公積金退休福利計劃（「強積金計劃」）。供款按僱員基本薪酬某一百分比作出，並按照強積金計劃的規定，於應付時計入收益表內。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.
- (e) Government grants, on a matching basis to the costs that it is intended to compensate.

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 the income statement as they become payable in accordance with the rules of the MPF Scheme. The assets of the MPF Scheme are held separately from those of the Authority in an independently administered fund. The Authority's employer contributions vest fully with the employees when contributed into the MPF Scheme.

3. 政府補助金

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

4. 所得稅

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

5. 物業、廠房及設備

3. GOVERNMENT GRANTS

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

4. INCOME TAX

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

5. 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\$
2011年12月31日	31 December 2011					
於2011年1月1日：	At 1 January 2011:					
成本	Cost	19,413,409	8,120,574	221,169	5,310,790	33,065,942
累積折舊	Accumulated depreciation	(19,413,409)	(1,073,381)	(85,076)	(2,354,523)	(22,926,389)
帳面淨值	Net carrying amount	—	7,047,193	136,093	2,956,267	10,139,553
於2011年1月1日， 扣除累積折舊	At 1 January 2011, net of accumulated depreciation	—	7,047,193	136,093	2,956,267	10,139,553
添置	Additions	—	—	—	392,787	392,787
出售	Disposals	—	—	—	(256,223)	(256,223)
年內折舊撥備	Depreciation provided during the year	—	(812,057)	(22,117)	(922,176)	(1,756,350)
於2011年12月31日， 扣除累積折舊	At 31 December 2011, net of accumulated depreciation	—	6,235,136	113,976	2,170,655	8,519,767
於2011年12月31日：	At 31 December 2011:					
成本	Cost	19,413,409	8,120,574	221,169	5,108,722	32,863,874
累積折舊	Accumulated depreciation	(19,413,409)	(1,885,438)	(107,193)	(2,938,067)	(24,344,107)
帳面淨值	Net carrying amount	—	6,235,136	113,976	2,170,655	8,519,767

財務報表附註

NOTES TO FINANCIAL STATEMENTS

5. 物業、廠房及設備 (續)

5. PROPERTY, PLANT AND EQUIPMENT (continued)

		樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$
2010年12月31日	31 December 2010					
於2010年1月1日：	At 1 January 2010:					
成本	Cost	19,413,409	7,719,995	214,289	5,178,528	32,526,221
累積折舊	Accumulated depreciation	(19,413,409)	(268,000)	(63,303)	(1,839,694)	(21,584,406)
帳面淨值	Net carrying amount	—	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	Additions	—	400,579	6,880	155,150	562,609
出售	Disposals	—	—	—	(11,853)	(11,853)
年內折舊撥備	Depreciation provided during the year	—	(805,381)	(21,773)	(525,864)	(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	Cost	19,413,409	8,120,574	221,169	5,310,790	33,065,942
累積折舊	Accumulated depreciation	(19,413,409)	(1,073,381)	(85,076)	(2,354,523)	(22,926,389)
帳面淨值	Net carrying amount	—	7,047,193	136,093	2,956,267	10,139,553

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

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

6. 可供出售投資

6. AVAILABLE-FOR-SALE INVESTMENTS

		2011 港元 HK\$	2010 港元 HK\$
香港上市股本投資，按公允值計：	Listed equity investments, at fair value: Hong Kong	92,927,000	116,921,000

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損總額為23,994,000港元(2010年：毛利總額為7,417,500港元)。

上述投資包括被指定為可供出售金融資產及無固定到期日或票息的股本證券投資。

上市股本投資的公允值乃按市場報價計算。

訓練局呈列的股本證券投資的市場價值，在此財務報表審批當日，總計為100,741,000港元。

During the year, the gross loss (2010: gain) of the Authority's available-for-sale investments recognised in other comprehensive income amounted to HK\$23,994,000 (2010: HK\$7,417,500).

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

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

The market values of the Authority's listed equity investments as at the date of approval of these financial statements were approximately HK\$100,741,000 in aggregate.

7. 應收帳款

7. ACCOUNTS RECEIVABLE

		2011 港元 HK\$	2010 港元 HK\$
應收帳款	Accounts receivables	2,294,227	3,021,381
減值	Impairment	—	(30,789)
		2,294,227	2,990,592

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

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

財務報表附註

NOTES TO FINANCIAL STATEMENTS

7. 應收帳款 (續)

應收帳款減值撥備變動如下：

		2011 港元 HK\$	2010 港元 HK\$
於1月1日	At 1 January	30,789	—
確認減值虧損	Impairment losses recognised	—	130,789
不可收集撇銷款項	Amount written off as uncollectible	(30,789)	(100,000)
於12月31日	At 31 December	—	30,789

去年，包括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，減值撥備前帳面值為30,789港元。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。

被認為並無出現減值的應收帳款的帳齡分析如下：

		2011 港元 HK\$	2010 港元 HK\$
並無逾期或減值及逾期少於1個月	Neither past due nor impaired and less than 1 month past due	1,747,072	2,412,798
逾期1至3個月	1 to 3 months past due	333,165	400,794
逾期3個月以上	Over 3 months past due	213,990	177,000
		2,294,227	2,990,592

並無逾期或減值的應收款項乃關於多名不同的客戶，該等客戶近期並無欠款記錄。

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

7. ACCOUNTS RECEIVABLE (continued)

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

In the prior year, included in the above provision for impairment of accounts receivable is a provision for individually impaired accounts receivable of HK\$30,789 with a carrying amount before provision of HK\$30,789. The individually impaired accounts receivable relate to customers that were in default and are not expected to be recovered.

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

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

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

8. 預付款項，按金及其他應收帳款

8. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

		2011 港元 HK\$	2010 港元 HK\$
預付款項	Prepayments	47,449	255,804
按金及其他應收帳款	Deposits and other receivables	1,032,227	935,741
		1,079,676	1,191,545

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.

9. 現金及現金等值項目

9. CASH AND CASH EQUIVALENTS

		2011 港元 HK\$	2010 港元 HK\$
現金及銀行結餘	Cash and bank balances	9,274,343	9,003,744
定期存款	Time deposits	1,703,962	1,700,984
現金及現金等值項目	Cash and cash equivalents	10,978,305	10,704,728

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.

10. 應付帳款

10. ACCOUNTS PAYABLE

應付帳款為不計息，且一般須於30日內清付。

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

財務報表附註

NOTES TO FINANCIAL STATEMENTS

11. 其他應付帳款及應計費用

		2011 港元 HK\$	2010 港元 HK\$
遞延收入	Deferred income	1,180,539	2,545,831
其他應付帳款	Other payables	315,459	390,284
應計費用	Accruals	2,347,972	2,251,976
		3,843,970	5,188,091

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.

12. 普通儲備

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

12. GENERAL RESERVE

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

13. 關連人士交易

訓練局主要管理人員之報酬：

13. RELATED PARTY TRANSACTIONS

Compensation of key management personnel of the Authority:

		2011 港元 HK\$	2010 港元 HK\$
短期僱員福利	Short term employee benefits	1,680,000	1,680,000
受僱後福利	Post-employment benefits	12,000	12,000
向主要管理人員支付之報酬總額	Total compensation paid to key management personnel	1,692,000	1,692,000

14. 金融工具類別

於報告期間完結時，每一類別金融工具的帳面值如下：

14. FINANCIAL INSTRUMENTS BY CATEGORY

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

2011 金融資產	2011 Financial assets	貸款及 應收帳款 Loans and receivables 港元 HK\$	可供出售 金融資產 Available- for-sale financial assets 港元 HK\$	合計 Total 港元 HK\$
可供出售投資	Available-for-sale investments	—	92,927,000	92,927,000
應收帳款	Accounts receivable	2,294,227	—	2,294,227
金融資產包括預付款項、按金及其他應收帳款（附註8）	Financial assets included in prepayments, deposits and other receivables (note 8)	1,032,227	—	1,032,227
現金及現金等值項目	Cash and cash equivalents	10,978,305	—	10,978,305
		14,304,759	92,927,000	107,231,759
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable			122,845
金融負債包括其他應付帳款及應計費用（附註 11）	Financial liabilities included in other payables and accruals (note 11)			315,459
				438,304

財務報表附註

NOTES TO FINANCIAL STATEMENTS

14. 金融工具類別 (續)

14. FINANCIAL INSTRUMENTS BY CATEGORY (continued)

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	Available-for-sale investments	—	116,921,000	116,921,000
應收帳款	Accounts receivable	2,990,592	—	2,990,592
金融資產包括預付款項、按金及其他應收帳款 (附註8)	Financial assets included in prepayments, deposits and other receivables (note 8)	935,741	—	935,741
現金及現金等值項目	Cash and cash equivalents	10,704,728	—	10,704,728
		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	Accounts payable			192,370
金融負債包括其他應付帳款及應計費用 (附註 11)	Financial liabilities included in other payables and accruals (note 11)			390,284
				582,654

15. 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的市場數據（不可觀察輸入參數）來計量之公允值

15. FAIR VALUE HIERARCHY

The Authority uses the following hierarchy for determining and disclosing the fair values 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)

資產按公允價值計量：

Assets measured at fair value:

		第1層及合計 Level 1 and total 港元 HK\$
於2011年12月31日	As at 31 December 2011	
可供出售投資	Available-for-sale investments	92,927,000
— 上市股權工具（附註 5）	— listed equity instruments (note 5)	
於2010年12月31日	As at 31 December 2010	
可供出售投資	Available-for-sale investments	116,921,000
— 上市股權工具（附註 5）	— listed equity instruments (note 5)	

於2011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 2011, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3.

16. 財務風險管理的目的及政策

訓練局的金融工具以現金及銀行結餘、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。

16. 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.

財務報表附註

NOTES TO FINANCIAL STATEMENTS

16. 財務風險管理的目的及政策 (續)

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

市場風險

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

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

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

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:

		2011年 12月31日 31 December 2011	高/低 2011 High/low 2011	2010年 12月31日 31 December 2010	高/低 2010 High/low 2010
香港 — 恆生指數	Hong Kong — Hang Seng Index	18,434	24,420/ 16,250	23,035	24,989/ 18,972

16. 財務風險管理的目的及政策 (續)

市場風險 (續)

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

16. 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-for-sale investments, the impact is deemed to be on the available-for-sale investment revaluation reserve and no account is given for factors such as impairment which might impact on the income statement.

		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\$
2011	2011		
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	929,270
可供出售香港上市股本投資	Available-for-sale investments listed in Hong Kong	-1%	(929,270)
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)

信貸風險

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

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

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

Credit risk

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

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

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

財務報表附註

NOTES TO FINANCIAL STATEMENTS

16. 財務風險管理的目的及政策 (續)

流動資金風險

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

於報告期間完結時，訓練局金融負債到期情況，根據合約未貼現付款，情況如下：

		於要求時或少於1年 On demand or less than one year	
		2011 港元 HK\$	2010 港元 HK\$
應付帳款	Accounts payable	122,845	192,370
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	315,459	390,284
		438,304	582,654

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2011年12月31日及2010年12月31日止年度，目標、政策或程序並無變更。

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Liquidity risk

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

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

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 2011 and 31 December 2010.

17. 財務報表的審批

訓練局各委員已於2012年4月23日審批本財務報表及認可刊發。

17. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 23 April 2012.



製衣業訓練局
CLOTHING INDUSTRY TRAINING AUTHORITY

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