



# CLOTHING INDUSTRY TRAINING AUTHORITY

2016 Annual Report

製衣業訓練局年報

# 目錄

## Contents

使命宣言	Mission Statement	2
主席序言	Chairman's Foreword	3
總幹事工作回顧	Executive Director's Review	5
訓練局委員	Members of the Authority	8
訓練局組織	Structure of the Authority	10
委員會	Committees	11
職員	Staff	14
組織架構	Organisational Structure	15
活動紀要	Events in Brief	16
學員	Trainee	22
訓練課程	Training Programme	23
企業培訓	Corporate Training	26
研討會及工作坊	Seminar and Workshop	27
工業支援項目	Industry Support Project	30
政府資助項目	Government Funded Project	31
秘書處服務	Secretariat Service	35
獨立核數師報告書	Independent Auditors' Report	37

# 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.



# 主席序言

## Chairman's Foreword

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



製衣業訓練局於過去一年，推出多個新項目，並得到業界的歡迎及支持，我很高興可以透過這份年報分享攜手努力的成果。

### 推動時裝業發展

2016年《財政預算案》的其中一個亮點，是落實「時裝業發展措施諮詢小組」的三項建議，推動時裝業發展。訓練局將協助成立資源中心為年輕設計師提供技術培訓和支援，結合市場和業界的力量，將香港打造為亞太區時裝中心。

訓練局率先於2016年11月成立「創辦工場」，提供「從設計到生產」服務，協助時裝設計師製作樣辦及制定技術規格，讓他們可以將設計概念轉化為服裝原型。

訓練局另一發展項目是與香港設計中心合作，利用九龍灣訓練中心的設施，開展「時裝創業培育計劃」，協助時裝設計初創企業，建立它們商務網絡、宣傳和進行市場推廣，為本港培養時裝設計人才和企業家。

### 推廣職業專才教育

2015年，政府「推廣職業教育專責小組」發表報告，提出三大策略和27項切實建議，以進一步推廣職業專才教育。政府於《2016年施政報告》中，全盤接納專責小組的建議，並逐步推行。

為配合此政策，訓練局受「資歷架構秘書處」委托，按「服裝業行業培訓諮詢委員會」的構想，撰寫《能力標準說明》。撰寫工作包括與業界人士聯繫及面談，讓團隊清楚了解從業員在不同工作範疇所需要技能、知識及條件，從而制訂適切的基準。《能力標準說明》將清楚

During the year, Clothing Industry Training Authority (the Authority) launched a series of activities with unfailing support from the industry. I am very pleased to share with you our achievement in this report.

### Driving the Fashion Industry

One of the highlights in the 2016 Budget was the implementation of the three proposals, made by the Advisory Group on Implementation of Fashion Initiatives, for driving the development of the fashion industry. Leverage the resources from market and industry, the Authority facilitates the setting-up of a resource centre to provide technical training and support for young designers, with an aim to transform Hong Kong to a regional fashion hub in the Asia.

In November 2016, the Authority had firstly established the Sample Development Centre, which aims to provide "design-to-production" services assisting designers to make prototypes and specification sheet. The Centre can help young designers to materialise their design ideas into prototypes.

Another development was the collaboration with the Hong Kong Design Centre in launching the Fashion Incubation Programme. For nurturing local fashion designers and entrepreneurs, the Authority has offered facilities in the Kowloon Bay Training Centre to support design start-ups to build their business networks, publicise their products and conduct market promotions.

### Promotion of Vocational Education and Training

From the report issued by The Task Force on Promotion of Vocational Education in 2015, it recommended a three-pronged strategy with a total of twenty-seven recommendations to further strength vocational education and training. The recommendations had been endorsed in the 2016 Policy Address, which stated that they would be implemented in phases.

In this connection, the Authority played a vital role in developing the Specification of Competency Standard (SCS) of the fashion industry, under the steer from the Fashion Industry Training Advisory Committee. To setup as unified benchmarks, the preparation of SCS included meeting with the industry for acquaintance of skills, knowledge and competency standards

# 主席序言

## Chairman's Foreword

羅列服裝業現在及未來發展所需的各級別能力標準，為業界提供一套完善及清晰的培訓架構，增強業內人士的專業能力水平，更為業界的人力資源管理和發展訂立了統一的標準，以增強業界的技術水平，提升整個行業的競爭力。

### 應用研發、提升技能

為提高本港時裝業職業專才教育質素，我們與本地及國內研發機構合作參與應用研發，務求在研發領域上發揮更大的協同效應，有助團隊提升實力，完善專才教育水平。

訓練局一直致力於推動及實踐可持續發展，力求使業界提高生產效益、節約資源、減少廢棄物、推動潔淨生產技術，以營造綠色文化。年內，有三個關於可持續發展的研究項目分別獲得「創新及科技基金」及「中小企業發展支援基金」撥款支持。隨著這些研究項目完成，可使訓練局能推出更多相關的培訓課程。其中「作業基礎碳足跡模型」（ACFM）已於2015年成功開發並推出市場，獲得業界大力支持，已於年內取得超過50個使用權証。

### 完善設施

我們持續投放大量資源更新設施，使學員可享受更好的教學環境，盡展潛能，更可提升專業教育形象和質素。年內，多個工程順利完工，當中包括翻新整座荔景訓練中心及九龍灣訓練中心五樓之工作室。

### 展望未來

隨著科技進步，加上第四次工業革命悄然到來，經濟發展方式快速轉變，帶動著傳統行業及商業模式掀起變化。因此，訓練局致力培育專才，配合業界所需。我們不斷推出新課程，引進先進技術，致力提升學員實用的技能，使他們可以學以致用。

我們本年的成就，均來自一眾同仁的支持。在此，我向我們的委員會成員、香港特區政府、業界伙伴，以及訓練局各位員工，致以衷心謝意。訓練局過去一年所取得的成果，實有賴各方鼎力支持。

required of the practitioners in various job functions. Taking into the account of the current conditions and future development, and the new skills and knowledge required by the industry, the SCS could provide a roadmap of training framework for the industry, as well as enhance the skills standards, and lift the competitiveness of the whole industry to a new height.

### Applied Research and Development & Improvement of Skills

As another means of achieving the end of advancing vocational education and training of Hong Kong's fashion industry, we are creating win-win partnership with local and Mainland research organisations to achieve synergies in applied research, whilst enhancing the competencies of our staff and the practitioners.

The Authority is always committed to strive for sustainability by increasing production efficiency, resources saving, reducing wastages, promoting clean production technology for the industry. During the year, three sustainability research projects awarded funding support from Innovation & Technology Fund and SME Development Fund. The Authority could then offer a variety of relevant training courses upon completion of those projects. Furthermore, Activity-based Carbon Footprint Model (ACFM) had already been successfully launched in 2015. The Model had received substantial support from the industry with the fact that more than 50 licenses were acquired over the past year.

### Facilities Advancement

We continue to inject resources in the development of our training facilities, providing a better learning environment for our students and fortifying the professional image in teaching. During the year, several projects were completed, including renovation of the whole building of Lai King Training Centre and the workshop on the 5/F of Kowloon Bay Training Centre.

### Looking Ahead

In the advent of the fourth industrial revolution, there comes unprecedented changes in traditional industries and business models. To keep abreast of this new challenge, the Authority has committed to nurture talents to meet the need of industry. We keep on offering new programmes and introducing advanced technology to strengthen the skill set of students.

Our people is the pillar of our strengths and achievements. I should like to extend my heartfelt appreciation to all parties who have contributed to the Authority's success over the past year, including members of the Authority, the HKSAR Government, industry partners, and of course our dedicated staff. I thank them all for their unfailing support.

# 總幹事工作回顧 Executive Director's Review

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



在2015年的回顧中，我提到訓練局要不斷革新求變，以回應行界的轉變。我很高興在此向大家匯報關於現時運作中的新發展，而這些發展亦深受業界歡迎。

## 與香港設計中心合作

年內，訓練局其中一項重大發展項目是與香港設計中心合作，並得到香港特區政府的支持，參與第三期「設計創業培育計劃」和「時裝創業培育計劃」，協助年輕時裝設計師去起動、開發、建立和發展他們的設計企業。訓練局除了提供地方給予培育公司，亦會為他們提供一系列培訓課程及相關活動，藉以強化他們與時裝設計相關的基本工藝技巧。

## 制定服裝業《能力標準說明》

於2015年7月，教育局正式成立資歷架構「服裝業行業培訓諮詢委員會」（服裝業諮委會），資歷架構秘書處已委任訓練局成為服裝業《能力標準說明》的專業撰寫人。《能力標準說明》的主要目的是要清楚列明從業員的職能要求，從而為他們建立終生學習的路徑，提升他們的技能和競爭優勢。此外，以《能力標準說明》為基礎，透過「過往資歷認可」機制評估及認可從業員的技能及經驗。由2016年4月開始，項目共分為五個階段，並將於2年內完成。撰寫工作得以順利展開，有賴服裝業諮委會委員的鼎力支持及訓練局的專業團隊的努力，我深信撰寫工作可預期完成。

## 工業支援活動

在香港政府的資助下，「創辦工場」已於2016年11月正式成立。此為協助年輕設計師，特別是參加了「設計創業培育計劃」和「時裝創業培育計劃」的設計師，通過與我們的專業團隊溝通，製作樣辦。為此，訓練局將提供到位的服務以支援這類新「客戶」，包括透過相關培訓課程以加強他們的能力及將他們的設計意念轉化為真實及可生產樣辦。

The urgent need of change in our training activities of the Authority to meet the evolving demand from the industry has been highlighted in my Review last year. I am pleased to report that many of our continued new developments are now in operation and have been warmly welcomed by the industry.

## Collaboration with the Hong Kong Design Centre

One of the major developments during the year was our collaboration with the Hong Kong Design Centre who has obtained Hong Kong SAR Government support to participate in the Phase III of Design Incubation Programme ("DIP") and Fashion Incubation Programme ("FIP") to help young talented designers to initiate, develop, establish and grow their design ventures. The Authority, in addition to providing accommodation for the incubatees, will also provide them with training courses and related activities that aim to enhance their essential technical skills pertinent to fashion design.

## Development of Specification of Competency Standard of the Fashion Industry

With the official establishment of the Fashion Industry Training Advisory Committee (ITAC) by the Education Bureau in July 2015, the Authority has been appointed by the Qualification Framework Secretariat as the professional writer to develop the Specification of Competency Standard (SCS) of the industry. The main objective of SCS is to clearly specify the competency requirement for our workforce, thereby establishing the life-long learning pathway to enhancing their skill and competitive edge. Besides, SCS forms the basis for assessing and recognising the skills and experience acquired by practitioners under the Recognition of Prior Learning (RPL) mechanism. Starting from April 2016, the project would go through 5 phases and last for about 2 years. With full support from ITAC members and total commitment from our team, the progress has been smooth and it is expected that the project can be completed on schedule.

## Industry Support Activities

We have also received Hong Kong SAR Government funding to establish a Sample Development Centre which has officially started in November 2016. The Centre would provide young designers, especially those participating in DIP and FIP, to have an avenue to produce their prototype through an effective from design to production communication with our professional staff. With this new initiative, the Authority is able to support these new 'clients' with a one-stop facility in enhancing their competency through relevant training programmes and in realising their design concept to real production-ready prototypes.



# 總幹事工作回顧

## Executive Director's Review

我們的可持續發展工作進展不俗，截至2016年底，業內各界已取得超過50個「作業基礎碳足跡模型」(ACFM)的使用權証。第二階段的ACFM預計可於2017年底完成，此新模型將可為生產商提供更佳的工具來鑑定及減少碳排放。儘管「作業基礎水足跡模型」(AWFM)的發展過程稍有阻滯，我們深信項目可於2017年初完成，使生產商可藉著同時利用這兩款模型在能源及水的消耗上，增加競爭優勢。

「Higg指數」3.0即將在2017年由以美國為基地的「可持續服裝聯盟」(SAC)推出，指數現逐漸成為在整個行業供應鏈中量度經濟及社會方面可持續活動程度的普遍業界標準。作為SAC的官方培訓伙伴，訓練局已準備好滿足將來對培訓和即將採用此國際標準的需求。

過去一年，我們已為兩間紡織及服裝上市公司提供培訓，以便撰寫向香港交易所提交的《環境、社會及管治報告》。這兩間公司列出管理社會及環境表現的關鍵績效指標。我們估計此類需求會逐步上升，為此，我們會著重這方面的發展，以加強對業界的支援。

此外，得到工業貿易署的資助，訓練局與香港製衣業總商會建立了一個香港紡織及製衣業化學物品管理系統的電子平台，以協助中小企推行有效的化學物品管理系統，目的是防止危險事故發生，滿足全球對時裝品牌的要求，及中國政府所制訂的法例。

### 培訓活動

兩個資歷架構級別第三級的文憑課程已正式獲得認證，分別為產品開發和服裝創製技術專業範疇。我們收到有關新課程及資歷架構的查詢。透過與潛在學生交談，我們亦扮演著一個提升服裝業資歷架構認知的角色。

Our work in sustainability has been progressing very well with more than 50 licenses of our Activity-based Carbon Footprint Model (ACFM) acquired by various sectors of the industry by the end of 2016. The second phase of ACFM is expected to complete in the end of 2017, and it will provide a better tool for manufacturers to identify and make use of opportunities to reduce carbon footprint. The progress on the development of the Activity-based Water Footprint Model is less smooth but we are confident that this can be made ready in early 2017 so that manufacturers could adopt the two models together in enhancing their competitive advantage in both energy and water consumption.


With the imminent implementation of Higg Index 3.0 from the US-based Sustainable Apparel Coalition (SAC) in 2017, this index is fast becoming an universal trade standard in measuring the level of sustainable activities, in both environmental and social aspects, of the entire supply chain of the industry. As the official training partner of SAC, the Authority is well positioned and prepared to meet the increasing demand for training and subsequent adoption of this international standard in the coming near future.

During the year, we provided training for two listed textile and clothing companies to prepare their own ESG reports as requested by the Hong Kong Stock Exchange. The companies set out their own Key Performance Indicators for managing the social and environmental performance among their business operations. We foresee there is growing momentum for the demand and would focus to develop our strength further in supporting the industry in this key area.

In addition, with funding support from Trade and Industry Development, we have worked with The Federation of Hong Kong Garment Manufacturers (FHKGM) to develop an e-platform of chemical management system for the Hong Kong textile and clothing industry that helps SMEs in implementing an effective chemical management system to prevent dangerous accidents happening and to satisfy requirements of global fashion brands as well as regulations imposed by the Chinese Government.

### Training Activities

Two QF Level 3 Diploma programmes with specialism in product development and fashion creation technology have been officially accredited. We did receive enquiry about the new programmes as well as QF. In the process of communicating with the prospective students, we also played a role in raising the awareness of qualification framework in the fashion industry.



除了資歷架構認可的課程，我們亦開辦時裝設計技術、男士西裝、鞋履、立體服裝設計及紙樣證書課程。我們亦針對設計師及大眾市民開辦多種短期課程，課程包括技術X創作系列、實現時裝設計意念、車縫及手工課程。「實現時裝設計意念」是一門體驗課程，學員由時裝繪圖到製作出一件時尚的衣服。學員亦來自不同背景，包括中學生、時裝設計學生、藝術家、企業家、採購員及高級行政人員。

年內，我們成功推出第一班「3天車縫速成班」。顧名思義，這是一個教授學員車縫一件恤衫的速成課程。很多學員都驚訝他們能於三天內完成作品。透過推出這類課程，我們冀望更多人，特別是大眾市民，從而得知道服裝業的專業形象。

訓練局亦為貿易公司提供量身訂制的培訓。他們的要求愈趨專門，例如皮革、降低成本、衣車、產品開發和染色問題。作為「一次成功內衣開發系統」項目(PD\_IA)的申延，我們為有意增加產品開發能力或已購買PD\_IA軟件使用權証的公司，推出研討會和企業培訓。為提高學術機構的學術表現，我們過往亦提供各種評估及顧問服務。例如車縫技能認證及惠州學院提升競爭力計劃。

來年，我們將致力開展更多培訓，以回應設計師及大眾的需求。

In addition to the QF accredited programmes, we also provided Certificate programmes in technical fashion design, men's suit tailoring, footwear and 3D apparel design and pattern making. We have been developing an increasing number of short courses that would aim for the designers and the general public. Examples of such programs include Creative through Skill workshop series, realising fashion design ideas, sewing and craft courses. "Realising fashion design ideas" is a taster course through which students learn to create a fashion garment from a fashion drawing. Students came from a diverse background which includes secondary students, fashion students, artists, entrepreneurs, merchandisers and senior executives.

By the end of the year, we have successfully launched the first class of "Learn to sew in 3 days". It is a crash course for students learning to sew a shirt from scratch. Most of the students felt amazed of what they could accomplish within three days. With the offering of these types of courses, we hope that more people especially from the general public will get know the professionalism in the fashion industry.

We also provided customised training to buying offices and trading firms. Their requirements tended to be specific in areas like leather, cost saving, sewing machines, product development and colouration problems. As an extension of the PD\_IA Right First Time Product Development System for Intimate Apparel project, we launched seminars and corporate training for those who were interested in enhancing their product development capability or those who had bought the PD\_IA software licenses. We used to provide assessment services for various purposes and consultancy to academic institution in enhancing its academic performance. Examples include the skill recognition scheme and the strategic plan for Huizhou University project.

Next year, we will put efforts in developing more training that could accommodate the demands from the designers and the general public.



# 訓練局委員

## Members of the Authority



楊振勳先生  
Mr. YEUNG Chun-fan



陳振東博士  
Dr. CHAN Chun-tung



陳永安先生  
Mr. CHAN Wing-on



陳永樂先生  
Mr. CHAN Wing-sun



鄭文德先生  
Mr. CHENG Man-tak



張路路女士  
Ms. CHEUNG Lu-lu



蔡少森先生  
Mr. CHOI Shiu-sum



馮煒堯先生  
Mr. FUNG Wai-yiu



黃猶鴻先生  
Mr. HWONG Yau-hung



林大輝博士  
Dr. LAM Tai-fai



樂其龍先生  
Mr. LOK Kee-loong



吳鏡波博士  
Dr. NG Keng-po



吳慧敏女士  
Miss NG Wai-min



吳為棉先生  
Mr. NGO Wai-min



蕭翠芳女士  
Ms. SIU Chui-fong



黃愷明女士  
Miss WONG Hoi-ming



楊敏賢女士  
Ms. YANG Ming-yen

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

陳振東博士  
Dr. CHAN Chun-tung, John  
香港工業總會代表  
representing the Federation of  
Hong Kong Industries

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

陳永榮先生  
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

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

蔡少森先生  
Mr. CHOI Shiu-sum, Philip  
香港中華廠商聯合會代表  
representing The Chinese Manufacturers'  
Association of Hong Kong

馮煒堯先生  
Mr. FUNG Wai-yiu, Willie  
香港製衣廠同業公會代表  
representing the Hong Kong Garment  
Manufacturers Association Ltd.

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

林大輝博士  
Dr. LAM Tai-fai, SBS, BBS, JP  
香港羊毛化纖針織業廠商會代表  
representing the Hong Kong Woollen  
and Synthetic Knitting Manufacturers'  
Association Ltd.

樂其龍先生  
Mr. LOK Kee-loong, Richard  
職業訓練局紡織及製衣業訓練委員會代表  
representing the Textile and Clothing Training  
Board of the Vocational Training Council

吳鏡波博士  
Dr. NG Keng-po, Roger  
職業訓練局紡織及製衣業訓練委員會代表  
representing the Textile and Clothing Training  
Board of the Vocational Training Council

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

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

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

黃愷明女士  
Miss WONG Hoi-ming, Iris  
勞工及福利局常任秘書長代表  
representing the Permanent Secretary for  
Labour and Welfare

楊敏賢女士  
Ms. YANG Ming-yen, Teresa  
香港總商會代表  
representing The Hong Kong General  
Chamber of Commerce

## 卸任委員 Retired Members

(2016年9月20日生效)  
(w.e.f. 20 September 2016)  
周展程先生  
Mr. CHOW Chin-ching, Jason  
勞工及福利局常任秘書長代表  
representing the Permanent Secretary  
for Labour and Welfare

# 訓練局組織

## Structure of the Authority

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

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

### 訓練局須由十七名委員組成，其中為：

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

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

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

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

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



# 委員會 Committees

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

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

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

## 財務委員會

楊振勳先生 (主席)  
陳振東博士  
陳永樂先生  
鄭文德先生  
林大輝博士  
樂其龍先生  
黃愷明女士

### 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。

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

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

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

## Committee on Finance

Mr. YEUNG Chun-fan (Chairman)  
Dr. CHAN Chun-tung, John  
Mr. CHAN Wing-sun, Samuel  
Mr. CHENG Man-tak, Richard  
Dr. Hon. LAM Tai-fai, SBS, BBS, JP  
Mr. LOK Kee-loong, Richard  
Miss WONG Hoi-ming, Iris

### 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.

# 委員會 Committees

## 建築事務發展委員會

蔡少森先生(主席)  
陳振東博士  
張路路女士  
樂其龍先生  
吳為棉先生  
黃愷明女士

### 委員會職權：

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

## 課程及設備委員會

楊敏賢女士(主席)  
陳永安先生  
黃猶鴻先生  
林大輝博士  
吳鏡波博士  
吳慧敏女士

### 委員會職權：

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

## Committee on Building Development

Mr. CHOI Shiu-sum, Philip (Chairman)  
Dr. CHAN Chun-tung, John  
Ms. CHEUNG Lu-lu  
Mr. LOK Kee-loong, Richard  
Mr. NGO Wai-min, Ricky  
Miss WONG Hoi-ming, Iris

### 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.

## Committee on Courses and Equipment

Ms. YANG Ming-yen, Teresa (Chairman)  
Mr. CHAN Wing-on, Roger  
Mr. HWONG Yau Hung, Benny  
Dr. Hon. LAM Tai-fai  
Dr. NG Keng-po, Roger  
Miss NG Wai-min, Sylvia

### Terms of Reference:

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

## 公共關係委員會

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

### 委員會職權：

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

## 職員編制委員會

馮煒堯先生(主席)  
陳永安先生  
陳永樂先生  
蔡少森先生  
黃猶鴻先生  
吳為棉先生

### 委員會職權：

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

## Committee on Public Relations

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

### Terms of Reference:

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

## Committee on Staff Establishment

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

### Terms of Reference:

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



# 職員 Staff

年終時，訓練局全職職員人數為四十四人。部份課程的講授，由四十八名兼職講師負責，他們大多是來自業界的專才。

At the year-end, there was 44 full-time staff working in the Authority. At the same time, part of the training programmes were largely supported by 48 lecturers employed on a part-time basis. Most of them were experts from the industry.

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，有二十名職員參與約十七項不同形式的培訓項目。

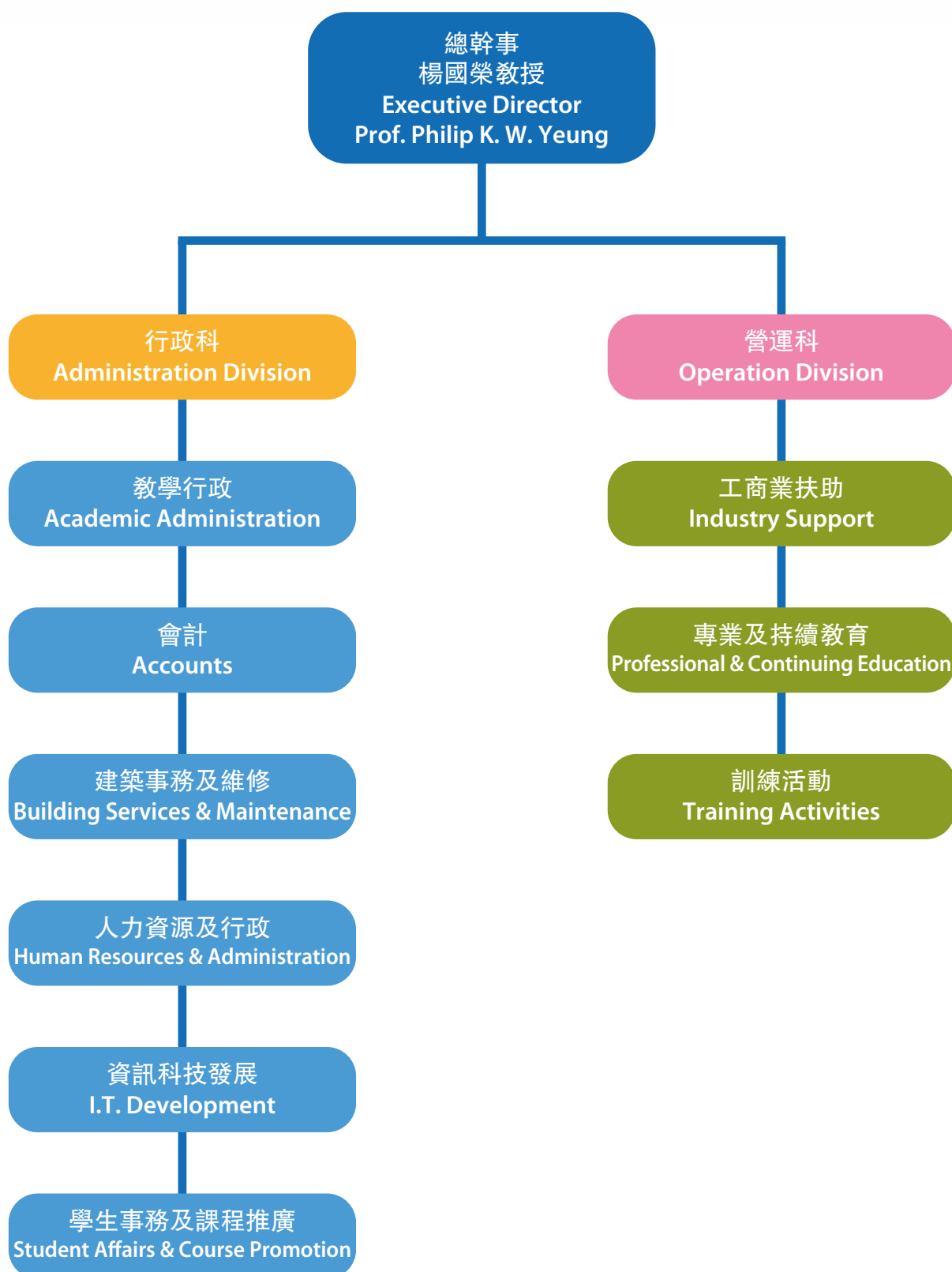
The Authority is supportive of staff development in a variety of activities ranging from skills workshops, management seminars, to short courses and academic programmes. Staff who pursued academic degrees received partial sponsorship while those took part in training and professional events received full sponsorship. During the year, a total of 20 staff members benefited from the Authority's support for their participation in around 17 programmes and activities.

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

職位名稱	職員人數 NUMBER OF STAFF	STAFF GRADE
總幹事	1	Executive Director
總監	3	Director
講師	1	Lecturer
教導員	1	Instructor
項目主任	9	Project Officer
項目助理	5	Project Assistant
項目技術人員	7	Project Technical Staff
行政主任	4	Administrative Officer
市場推廣／課程統籌	4	Marketing / Programme Coordinator
行政助理	3	Administrative Assistant
技術員	2	Technician
辦公室助理	2	Office Support Assistant
清潔員	2	Cleaner
總計	44	Total

# 組織架構

## Organisational Structure



# 活動紀要

## Events in Brief

### 參觀訓練局

#### Visiting the Authority

訓練局接待本地及海外不同院校及團體參觀訓練中心，讓他們對成衣製作，以及當今服裝科技的運用有更多的了解及認識，當中包括：

The Authority offered visiting tour for various local and overseas institutes and organisations, in order to let them understand the process of making a garment, as well as the application of fashion technology nowadays. The institutes and organisations included:

文化胡蘆舉辦的九龍灣文化導賞團	Culture Tour in Kowloon Bay, organised by Hulu Culture
英國倫敦大學帝國學院香港區舊生會	Imperial College Alumni Association of Hong Kong
中華基督教拔臣小學	C.C.C. But San Primary School
炮台山循道衛理中學	Fortress Hill Methodist Secondary School
九龍塘學校	Kowloon Tong School
惠州學院	Huizhou University
香港理工大學設計系碩士師生	The Hong Kong Polytechnic University Master of Arts in Design
泰國國立法政大學紡織、服飾及設計系	Department of Textile, Costume Garment and Fashion Design, Thammasat University, Thailand





訓練局於2016年5月14至15日參加了由教育局於九龍灣國際展貿中心舉行的多元出路資訊SHOW 2016，為應屆中學文憑試畢業生提供訓練局的課程資訊。

The Authority joined Information Expo on Multiple Pathways 2016 organised by Education Bureau from 14 to 15 May 2016 at the Kowloon Bay International Trade & Exhibition Centre. The Expo aimed at providing comprehensive information about different pathways for DSE graduates. A lot of students and their parents stopped by our booth for enquiries.

訓練局亦參加由職業訓練局及Worlddidac Association聯合舉辦的亞洲教育資源展2016內的「TVET Connex」。活動介紹訓練局在職業教育方面的發展，並與其他職業教育及培訓的機構組織互相交流。

The Authority also joined the Technical and Vocational Education and Training (TVET) CONNEX' in the Worlddidac Asia 2016 event. The event, was co-organized by VTC and Worlddidac Association, served as an international platform for TVET institutions/organisations to connect with each other and showcased the development of vocational education.



# 活動紀要

## Events in Brief

### 時裝繪圖設計比賽

#### Fashion Illustration Design Competition

為培養中學生對時裝設計的興趣，訓練局每年均舉辦時裝繪圖設計比賽，提供機會讓他們展示創意及時裝繪圖技巧。

Every year, the Authority organises a Fashion Illustration Design Competition, which aims to provide opportunities for secondary school students to develop their interest in fashion design and to showcase their creativity and talent in fashion illustration.

教育局全力支持本年度之比賽。2016年的主題是「都市的童話」，參加者需選定一個家傳戶曉的童話故事，然後發揮創意，將故事及角色元素融入設計意念當中。

The Education Bureau Fashion fully supported this year's competition and the theme of 2016 was "Fairy Tale in the City". The design ideas should be based on the elements of a famous fairy tale.

比賽分別設有兩組：

- 初級組（中一至中三學生參加）：設計出一件T恤上的圖案
- 高級組（中四至中六學生參加）：設計出一套可以日常穿著的都市時尚服飾。

本年度共收到來自40多所中學，兩個組別合共超過440件參賽作品。

The competition was divided into 2 groups:

- Junior Secondary group (for Secondary 1 to 3 students): design the prints on a T-shirt.
- Senior Secondary group (for Secondary 4 to 6 students): design a daily-wear outfit.

There were over 440 pieces of works received from over 40 secondary schools for 2 groups.

比賽於2016年4月進行二輪甄選，初級組及高級組入圍者分別於4月9日及16日進行了工作坊，體驗最新成衣打印技術，初級組參賽者更親自製作出自己設計的T-恤。最終結果於2016年4月23日舉行的頒獎禮上即場公佈。頒獎禮當天共有約30位學生、家長及老師出席，並展出學生們的作品。

In April 2016, the second-round screening was held. The finalists from junior group and senior group were invited to join a workshop on 9 and 16 April 2016 respectively. They all experienced the latest garment printing technology, and the finalists from junior group were able to print out their own design. The final results were announced during the Award Presentation Ceremony held on 23 April 2016, about 30 teachers, parents and students attended the ceremony and there was also a showcase of the winners' creates.





# 活動紀要

## Events in Brief

### 香港青年技能大賽

#### WorldSkills Hong Kong Competition

兩年一度的香港青年技能大賽今年再度由訓練局舉行「時裝科技」競賽項目。預選賽於2016年4月2日舉行，並選出了25位入圍者。

決賽於2016年6月24及25日在九龍灣訓練中心進行。在為期兩天的比賽中，參賽者需縫製一條指定式樣的半身裙，並以基本樣為基礎設計一件配襯的上衣，然後製作其紙樣並縫製成品。最後參賽者需親自介紹其設計背後的理念及分享製作過程。比賽最終由三位來自知專設計學院的學生勝出。

The bi-annual event WorldSkills Hong Kong Competition has been held this year and the Authority is the co-organiser of the "Fashion Technology" trade competition. A screening test was held on 2 April 2016 and 25 finalists were selected.

The final round of competition was held on 24 and 25 June 2016 at Kowloon Bay Training Centre. During this 2-day, competitors had to construct a skirt with assigned pattern and design a top to match with it. They had to draft the top pattern based on a basic block and construct their designed top. At the end of the competition, the competitors had to present their design idea and share their experience during the making of their own pieces. Three students from Hong Kong Design Institute won the competition.



得到旭日集團的贊助，其中兩位優勝者何欣霖及潘家雯於2016年12月成為訓練局的實習生，接受密集式紙樣及縫製技術的培訓。她們更獲得機會參加世界技能大賽中國區比賽，於2017年6月前往上海杭州，與其他12個地區選手交流。

With the sponsorship support from Glorious Sun Group, two winners - Miss Sharen Ho and Miss Carmen Poon joined the Authority as interns in December 2016 and received intensive training on pattern making and sewing skills. They also had the opportunity to participate WorldSkills China competition at Shanghai Hangzhou to compete against representatives from 12 other regions in June 2017.

明年，兩位學員將會接受評核，目的是要選拔一位代表香港於2017年10月前往阿拉伯聯合酋長國阿布扎比，參加被譽為技能界的奧林匹克比賽的「世界技能大賽」，與其他國家或地區代表交流切磋。

Next year, two students will undergo an assessment aiming to select one of them to represent Hong Kong in WorldSkills Competition (known as the "Skill Olympics"), which will be held at Abu Dhabi, United Arab Emirates in October 2017.



## 荔景訓練中心的翻新工程 Renovation work for Lai King Training Centre

荔景訓練中心的翻新工程於2016年底完成。此工程使訓練中心可提供優質的教學環境及提升專業教育形象和質素。

The renovation work for Lai Ling Training Centre had been completed by the end of 2016. The renovation offers a better study environment and upgrades the image and quality of the centre.



# 學員 Trainee

於2016年，訓練局開辦一系列高等文憑、文憑、證書及短期課程，以適合不同需求之人士。

In 2016, the Authority offered a series of training programmes includes advanced diploma, diploma, certificate and short courses to suit different needs of individuals.

本年度，訓練局共培訓了5,343名畢業生／學員，以下是完成課程的人數分佈：

This year, a total of 5,343 graduates / trainees completed the programmes at the Authority. The number of graduates / trainees of each programme is summarised as follows:

課程類別	畢業 / 培訓人數 NUMBER OF GRADUATES / TRAINEES	PROGRAMME TYPE
訓練課程	986	Training Programmes
企業培訓	1,653	Corporate Training
研討會／工作坊	2,704	Seminars / Workshops
總計	5,343	Total

## 就業服務

訓練局提供廣泛的就業服務，協助畢業生／學員尋找工作及規劃工作生涯和協助相關行業公司招聘學員。並向畢業生／學員提供個別諮詢服務，例如撰寫履歷、面試技巧、建立正面態度和提升自信。

## Placement Service

The Authority provides a wide range of employment service to assist graduates/students in job searching and career planning and assist the companies in related industries for recruitment purposes. Individual counselling services such as writing of resume, interview skills, building up of positive attitude and self-confidence are also provided to those graduates/students.

# 訓練課程 Training Programme

訓練局開辦了多個類型的部份時間制學歷及非學歷課程。內容涵蓋設計工程、時裝電腦輔助設計、時裝物料、時裝技術、鞋履、紙樣設計、產品開發、樣辦製作、可持續發展、裁剪和技術設計。課程主要對象為在職及有興趣人士。課程旨在讓學員掌握行業需要的基本及進階知識與技術，從而使學員提升其學歷和就業能力。

## 高等文憑

訓練局正聯同香港紡織及服裝學會開辦兩個高等文憑課程——針織品及營銷學高等文憑課程和服裝及營銷學高等文憑課程。課程旨在提升相關業界從業員和新入行人士的學歷和專業知識。

## 服裝及紡織文憑

訓練局開辦服裝及紡織文憑課程已超過9年。課程旨在提供靈活性及選擇性，讓從業員及有興趣人士可修讀文憑課程。課程涵蓋五個範疇，包括時裝設計、紙樣設計、服裝技術、時裝營銷和紡織技術。完成六個和十八個特定單元後，便可分別申請證書和文憑。

## 基礎男士西裝縫製證書

此課程旨在向學員提供製作男士西裝的基本技術。學員須完成「基礎男士西裝縫製」和「基礎男士西裝裁剪」兩個學科。信昌實業公司、Global Sourcing Solutions Ltd、港日行和Lanificio Fratelli Cerruti Asia Pacific Limited為此課程的贊助機構。

The Authority offers many types of part-time award-bearing and non-award-bearing programmes which cover the areas of design engineering, fashion CAD, fashion materials, fashion technology, footwear, pattern design, product development, prototyping, sustainability, tailoring and technical design. The programmes are designed for the in-service personnel and interested persons. They aim to equip the students with basic and advanced knowledge and skills so that the students can upgrade their qualifications and enhance their employability.

## Advanced Diploma

Two advanced diploma programmes, namely Advanced Diploma in Knitwear Studies and Merchandising, and Advanced Diploma in Apparel Studies and Merchandising are being offered by the Authority and the Hong Kong Institution of Textile and Apparel. The programmes aim to upgrade the qualifications and professional knowledge of practitioners and new entrants of the relevant industries.

## Diploma Scheme in Fashion and Textile Studies

This programme has been offered for more than 9 years. It aims to provide flexibility and choices for the practitioners and interested persons to pursue the diploma programme. The programme covers five areas, namely Fashion Design, Pattern Design, Apparel Technology, Fashion Merchandising and Textile Technology. After completing 6 and 18 specific modules, student can apply for a certificate and a diploma award respectively.

## Certificate in Fundamental Men's Suit Tailoring

The programme aims to equip students with basic skills in constructing men's tailored suit. Students of this programme are required to complete "fundamental men's suit making" and "fundamental men's suit drafting". Faith Trimming Company, Global Sourcing Solutions Ltd, HKJ Enterprises Co. and Lanificio Fratelli Cerruti Asia Pacific Limited are the sponsors of this programme.



# 訓練課程 Training Programme

## 新技能提升計劃

訓練局開辦了一系列「服裝製品及紡織」行業的新技能提升計劃課程。課程旨在提升在職人士的專業知識及技術，並為新入行的人士提供行業基本培訓。以上提及的課程均由僱員再培訓局資助。2016年，訓練局開發了一系列胸圍產品相關的課程。

## Skills Upgrading Scheme Plus

The Authority offers a series of Skills Upgrading Scheme Plus (SUS Plus) courses which cover the discipline of clothing and textiles industry. The courses aim to enhance the professional knowledge and skills of in-service personnel and provide introductory training to the new entrants. All these courses have been subsidised by the Employees Retraining Board. In 2016, the Authority developed a new series of SUS Plus courses which cover the area of bra products.

## 鞋履證書

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

## Certificate in Footwear

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

## 短期課程

除現有短期課程外，訓練局亦設計了一系列新短期課程。當中包括日間車縫和皮革課程。對象為在職人士、學生及／或有興趣人士。

## Short Courses

Besides the current short courses, the Authority has designed a new series of short courses. Two of them are day-time sewing and part-time leather courses. Its targets are in-service personnel, students and/or interested persons.

## 暑期時裝技術課程

訓練局於暑假期間開辦了「實現時裝設計意念」和「深入車縫技術」課程。課程旨在為高中學生、專上學生和有興趣人士提供深入技術加強培訓。

## Summer Fashion Technology Course

The Authority has offered the courses of "Realising Fashion Design Idea" and "Intensive Sewing Skill" during the summer vacation. These courses aim to provide intensive skills enhancement training to senior secondary students, post-secondary students as well as interested persons.



## 品質保證

自2000年起，訓練局獲得ISO 9001證書。換言之，訓練局的質素管理已達到國際水平。訓練局是第一所職業培訓機構在香港獲得此世界級認證。

自2008年起，香港特區政府開始推出資歷架構。計劃鼓勵了不少教育機構和團體開辦資歷架構認可課程。為回應政府和市場的需要，訓練局亦開發了兩個資歷架構認可文憑課程。未來，訓練局致力提供更多資歷架構認可課程，讓更多學員在「持續學習」和「行業發展」方面得益。

## Quality Assurance

The Authority has been awarded the ISO 9001 certificate since the year of 2000. This means the quality management standard of the Authority is up to international level. The Authority is the first vocational training organisation which obtains this world-class accreditation in Hong Kong.

HK SAR government has started to launch Qualifications Framework (QF) in Hong Kong since 2008, Many educational institutions and organizations have been encouraged to offer QF recognised courses and qualifications. In response to the government and the needs of the market, the Authority has developed two QF-recognised diploma programmes. In the next few years, the Authority is committed to the provision of more QF-recognised programmes so as to benefit the students in the aspects of continuous learning and career advancement.

# 企業培訓

## Corporate Training

訓訓練局為時裝及相關行業的機構及公司度身訂造不同類型及層次的企業培訓。培訓範疇涵蓋生產、零售、技能提升、採購及買貨。於2016年，訓練局曾提供以下企業培訓：

- 染色和整理技術
- 企業中高層管理人員專才培訓
- 營銷員所需之基本皮革知識
- 如何展示設計理念及推薦產品以提高中選率
- 如何改善產品開發的表現
- 工業衣車保養及維修
- 量裁入門
- 營銷員技術培訓
- 產品開發所需之紡織知識
- 視覺行銷

The Authority has tailor-made various types and levels of corporate training for the organisations and companies in the fashion and relevant industries. The subject areas covered include: manufacturing, retailing, skills upgrading, merchandising and buying. In 2016, the Authority provided the following corporate training:

- Colouration and Finishing
- Enterprise Training for Middle and Senior Management
- Essential Leather Knowledge for Merchandising Personnel
- How to Present the Design Concept and Promote Products to Improve the Hit Rate
- How to Improve Product Development Performance
- Industrial Sewing Machine Maintenance and Repair
- Introduction to Modeling
- Technical Training for Merchandising Personnel
- Textile Knowledge for Product Development
- Visual Merchandising

# 研討會及工作坊

## Seminar and Workshop

訓練局為行業從業員舉辦了一系列研討會及工作坊，讓行業從業員及公眾人士參加。參與者可學習最新知識及與講者和其他出席者交流意見及經驗。訓練局於2016年舉辦的主要活動如下：

A series of short-term seminars and workshops has been organised by the Authority. They are opened to the practitioners of the industries and the public. The participants could gain latest knowledge in specific areas and share ideas and experiences among the speakers and attendees. The following major events were organised in 2016:

### 可持續發展聯盟(SAC)生產商論壇

#### Sustainable Apparel Coalition (SAC) Manufacturer Forum

論壇的目的是為宣傳可持續發展最新的信息及吸引非可持續發展聯盟成員的生產商。論壇是針對生產商，並集中於Higg指數驗證、社會與勞工整合計劃和分享最佳營運法。

The forum aims to disseminate updated sustainability information and to engage non-SAC member manufacturers. The forum was positioned towards manufacturers and focused on Higg Index verification, social & labour convergence project plus sharing of best practices.

此活動共超過一百間生產商及品牌代表參與，包括中國及其他亞洲地區如韓國，印度，越南，孟加拉等。很多參加者非常積極發問和表示對日後Higg指數版本關注。

Over a hundred of manufacturers and brand representatives, from China and other Asia regions such as Korea, India, Vietnam and Bangladesh etc., attended this event. Many of them actively asked questions and expressed comments on future version of Higg Index.

此外，SAC亦為參加者提供一個機會，讓他們體驗一個名為「SIX Simulation」的遊戲。玩家要一起努力解決資源短缺、氣候變化和勞工爭議等現實挑戰，從而了解到行業工具、數據及真實創意能為他們成就行業更好的未來。

Besides, SAC also provided an opportunity for participants to experience a game called "SIX Simulation". SIX players work together to overcome real-life challenges like resource scarcity, climate change, and labor disruptions. They then gain an understanding of industry tools, data, and real-world innovations that help them to shape a better industry in future.

是次活動非常成功，SAC從生產商的角度取得很多意見，以進一步改善Higg指數中之設施模塊。SAC認為這是給Higg指數使用者一個很好的交流活動，並計劃每年舉辦這類的製造商論壇。

This was a successful event and SAC had get numerous feedbacks from manufacturer viewpoint for further improvement on the Facility Module of Higg Index. SAC admitted that this was a good in-person interaction activities for Higg Index users and planned to organize this kind of manufacturer forum every year.



# 研討會及工作坊

## Seminar and Workshop

### 「作業基礎碳足跡模型」培訓

#### Training on ACFM

訓練局已開發一個名為「作業基礎碳足跡模型」(ACFM)的電腦系統，以計算成衣產品整個製作過程的碳排放。為支援用戶計算碳排放，本局已發展一套全面的培訓，以確保用戶能明白及正確解讀碳排放的題目，包括：

- 氣候變化及碳排放
- 碳排放定義
- 計算碳排放
- 減碳項目例子
- 對業務的好處

至2016年底，已有40間工廠接受此培訓。

The Authority had developed a computer system, called Activity-based Carbon Footprint Modeling (hereafter ACFM) for calculating carbon footprint of a garment product over the whole manufacturing processes. To support users calculating their carbon footprint, a comprehensive training has been developed to make sure that users understand and interpret correctly topics on carbon footprint, which include:

- Climate change and carbon emission
- Definition of carbon emission
- Calculation of carbon emission
- Example on carbon reduction project
- Benefit to their business

By the end of 2016, over 40 factories had received such training since inception.

### Higg指數培訓

#### Higg Index Training

Higg指數是由可持續發展聯盟(SAC)發展的一個自我評估工具。工具目的是要量度環境及社會的影響及評定要改善的範圍。訓練局作為SAC亞太區秘書處，代表SAC在中國大陸地區為有需要評估的用戶提供Higg指數培訓。於2016年，已超過190名用戶接受了培訓。

日後，SAC將會推出環保單元3.0版的新版本。為支持SAC發展，訓練局將會擴大培訓工作至其他亞洲國家，如台灣。

Higg Index is a self-assessment tool developed by Sustainable Apparel Coalition (hereafter SAC). The tool aims to measure the environmental and social impacts and identify areas for improvement. The Authority, as the Asian Pacific Secretariat Office of SAC, represents SAC to provide Higg Index trainings in China region for users required to take the assessment. In 2016, over 190 users received the training.

In the future, SAC will roll out a new version on Environmental Module i.e. 3.0 version. In order to support the growth of SAC, the Authority will also expand our training coverage to other Asian countries, such as Taiwan in a near future.

此外，訓練局也舉辦了以下之研討會及工作坊：  
**In addition, the Authority had also organised the following seminars and workshops:**

- 電腦輔助設計在紙樣和樣辦製作實用回顧
- 胸圍產品的基本要點
- 清潔生產講座
- 2016年棉花價格和採購市場的展望
- 2017年棉花價格、顏色趨勢和紡織品供應鏈
- 布料用量的成本考慮
- 技術設計師如何處理試身問題
- 檢查胸圍產品
- 皮革入門
- 製作皮革產品（鞋履和手袋）
- 利用智能方法控制產量
- 透過精益步驟去優化產品開發
- 紙樣設計：比較平面紙樣和立體裁剪的技術
- 胸圍產品精確成本計算
- 印製胸圍產品的風險
- 我們的天性 — FW17/18新趨勢
- A Practical Review of CAD Systems for Pattern and Sample Making
- Basic Essentials of Bra Products
- Cleaner Production Programme
- Cotton Price and Sourcing Market Outlook in 2016
- Cotton Price, Colour Trend and Textile Supply Chain Updates in 2017
- Fabric Consumption for Costing
- How a Technical Designer Approaches Fitting Problems
- Inspecting Bra Products
- Introduction to Leather
- Making of Leather Products (Shoe & Handbag)
- Manage Your Production Capacity in an Intelligent Way
- Optimise Product Development with Lean Approach
- Pattern Design: A Comparison Between 2D Flat Pattern and 3D Draping Technique
- Precise Costing for Bra Products
- Risks with Printed Bra Products
- The Nature of Us - New Trend for FW17/18



# 工業支援項目

## Industry Support Project

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。

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。

### 為時裝業撰寫《能力標準說明》

資歷架構秘書處已正式委託訓練局制定行業《能力標準說明》，以闡明服裝業的職能範疇。

《能力標準說明》列有從業員在各類工作範疇中所需要的技能、知識及成效標準。培訓機構可以此作為基準及參考。僱主亦可按照《能力標準說明》以發展內部培訓、工作能力說明、員工表現評估及招聘的要求。此外，以《能力標準說明》為基礎，從而評估及認可從業員的技能及經驗，提供清晰的晉升路徑，令學員可計劃他們的學習和職業路向。

訓練局期望服裝業的《能力標準說明》能提倡終生學習及提升行業整體的專業水準。

### 2016年的其他重點項目包括：

- Higg指數2.0（設備環境模組）的諮詢服務
- 實施基礎碳足跡模型
- 編寫環境、社會及管治報告
- 為時裝業撰寫《能力標準說明》

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

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

### Preparation of Specification of Competency Standards for Fashion Industry

Qualifications Framework Secretariat has officially appointed the Authority to develop the Specification of Competency Standards (SCS) in respect of key functional areas of the fashion industry.

SCS sets out the skills, knowledge and outcome standards required of the practitioners to perform various job functions effectively. It serves as useful benchmarks and references for training providers. It could also be adopted by employers for developing in-house training, job specifications, appraisal of staff performance and criteria for recruitment, among others. Besides, the SCS forms the basis for assessing and recognising the skills and experience acquired by practitioners, and provides clear progression pathways whereby learners may draw up their study and career plans.

The Authority anticipates that the standards set out in the Fashion Industry SCS will promote lifelong learning and enhance its overall professionalism.

### Other key projects in 2016 included:

- Advisory Service on Higg Index 2.0 (Facility Environmental Module)
- Implementation of Activity Based Carbon Footprint Modelling System
- Preparation of ESG Report
- Preparation of Specification of Competency Standards for Fashion Industry

# 政府資助項目

## Government Funded Project

### 創新及科技基金資助的項目

#### 建構紡織生產過程基礎水足跡模型

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

此水足跡量度方式，能增加廠商在披露水足跡時的靈活性和成本效益，非常符合現時紡織業的特質及需求。

#### 建構生產產品作業基礎碳足跡在線模型及專家諮詢系統（第二階段）

本項目旨在改善目前之作業基礎碳足跡模型（ACFM），成為全面智能能源管理專家和諮詢平台。

升級後ACFM系統，可以執行自動能源耗和效率監控、在綫數據存儲和多用戶取數、輸出定制的報告以及提供節能建議等附加功能。

另外，結合AWFM系統，企業用戶將能够輕鬆管理能源和用水，這是環境管理體系中的兩個重要的領域。成功環境管理有助於內部化到戰略層面的環境影響，成為持續提高效率的動力。

#### SimFactory – 成衣生產管理的電腦輔導系統（第二階段）

本項目是建構一個生產線訓練系統，使前線管理人員獲得在工業工程基礎上安排人力、機械和生產過程的正確知識。

此第二階段將會加入以下功能：

- 單件流生產模式
- 生產線轉款功能
- 生產線再平衡設定

### Project Funded by the Innovation and Technology Fund

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

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

The comprehensive measurement of water consumption allows maximal flexibility and cost effectiveness in water-footprint disclosure that fits the characteristics and demand of the current trend of the textile industry.

#### On-line Activity-based Carbon Footprint Modelling of Manufacturing Processes with Expert Advisory System (Phase II)

This project aims to enhance the existing Activity-based Carbon Footprint Modelling (ACFM) to become an all rounded intelligence energy management expert and advisory platform.

The upgraded ACFM system, it can perform the additional functions such as the automatic energy consumption and efficiency monitoring, online data storage and multiuser access, customisation in report generation, as well as offering of energy saving advices to user.

In addition, in conjunction with AWFM system, corporate user will be able to manage energy and water use easily, which are the two prominent areas in environmental management system. Successful management in environmental impacts can help to internalise to strategic level. It can be a driving force for continuous improvement in efficiency.

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

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

The second phase includes the following additional features:

- One-piece flow production
- Style changeover
- Consecutive manpower re-allocation



# 政府資助項目

## Government Funded Project

### 中小企業發展支援基金資助的項目

建立一個Higg指數的智慧工具，以促進香港服裝和鞋類行業的中小企業提高競爭力和可持續發展

本項目旨在建構一個線上工具，協助中小企業對Higg指數進行準確的解讀，從而改善可持續發展管理。此外，此線上工具可提高中小企業在滿足國際品牌和買家對可持續發展績效方面的期望和要求的能力。

通過此智慧工具，中小企業可：

- 建立對Higg指數知識，理解，準確地解讀和回應Higg指數的要求。
- 通過提供技術解決方案和建議，重在Higg指數中獲得更高的分數。

### Projects Funded by the SME Development Fund

**A Smart Toolkit to Facilitate SMEs in the Hong Kong Apparel and Footwear Industry to Adopt the Higg Index to Enhance Competitiveness and Sustainability**

This project aims to develop an online toolkit to assist SMEs acquire an accurate interpretation of the Higg Index and thereby achieve improvement in sustainability management. Moreover, the toolkit can enhance SMEs' capability to meet international brands' and buyers' expectation and requirement in sustainability performance.

Through the smart toolkit, SMEs can:

- Building up Higg Index knowledge: understand, accurately interpret and respond to the Higg Index requirements
- Attaining a higher score in the Higg Index through provision of technical solutions and advices



### 為香港紡織製衣業建構化學品 管理系統電子平台

近年來，許多非政府組織和綠色環保團體開始關注紡織及製衣業使用有害化學物的情況。因此，政府和國際時裝品牌辨識這些有害化學物為限用物質(Restricted Substances)，並制定了在生產過程中限制使用這些化學物的規條。由於缺乏相關資源和知識，中小企製造商很難在採購過程中自行辨別這些有害化學物。

為了支援業界發展，訓練局設立了這個化學品管理系統電子學習平台，以加強紡織及製衣行業的製造商對建立化學品管理系統的認知：

- 建立自己的化學品管理系統(CMS)
- 瞭解關於有害化學物的國家法規
- 解讀受限物質清單(RSL)和生產限用物質清單(MRSL)
- 解讀物料安全資料表/化學品安全說明書(MSDS)
- 制定良好的受限物質清單(RSL)合規實踐
- 學習化學品審核及相關技術術語
- 對自己的化學品管理系統(CMS)進行自我評估
- 改善化學廢物和廢水的處理

### Development of an e-Platform of Chemical Management System for the Hong Kong Textile and Clothing Industry

Over the past years, many Non-governmental Organizations and Green Groups raised concerns on the use of hazardous chemicals in the clothing and textile industries. Both governments and global fashion brands have therefore identified those hazardous chemicals as restricted substances and imposed regulations on restricting to use these chemicals during manufacturing processes. Due to insufficient resources and knowledge, it is difficult for SME manufacturers to identify those hazardous chemicals by their own during procurement.

In order to support the industries, an online e-learning platform is developed to enhance the knowledge of the clothing and textile manufacturers:

- Developing their own Chemical Management System (CMS)
- Understanding national regulations on hazardous chemicals
- Understanding and Interpreting Restricted Substance List (RSL) & Manufacturing Restricted Substance List (MRSL)
- Understanding and Interpreting Material Safety Data Sheet (MSDS)
- Developing good practice of RSL compliance
- Learning chemical audits and the related technical terms
- Self-assessment on their own CMS
- Improving treatment of chemical wastes and wastewater

# 政府資助項目

## Government Funded Project

### 為香港時裝設計師設立「創辦工場」

此項目建立了一個小型工場，名為「創辦工場」，提供有效的「從設計到生產」服務，讓時裝設計師可在僅有的物料、人力資源和資金下都能將他們的設計概念轉化為服裝原型。

此工場的設立目的為：

- 協助製作服裝原型樣辦
- 提供專業的紙樣服務
- 制定批量生產的規格說明
- 為中小企時裝設計師提供工作空間、器材及設施，以支援他們創建自己的時裝系列
- 舉辦研討會和工作坊，以傳授縫紉和圖樣技術

### Establishing a Sample Development Centre for Hong Kong Fashion Designers

This project established a Sample Development Centre which provides an effective design-to-production service to transform fashion designers' ideas into a prototype within the allowed budget of materials, labour and overhead.

The centre aims to:

- Helping to make the prototype sample
- Providing expert pattern service
- Developing specifications for bulk production
- Providing studio space, machineries, equipment and facilities to SMEs, support them to create their own collections
- Offering workshops and seminars for teaching sewing and pattern techniques



# 秘書處服務

## Secretariat Service

訓練局為以下機構提供專業的秘書處服務：

The Authority offers professional secretariat services to the following organisations:



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

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



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

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



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

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



# 秘書處服務

## Secretariat Service



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

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



可持續發展成衣聯盟是一個由全球成衣行業中領先者組成的多個利益相關者集團，由品牌商，零售商，製造商或工廠，非盈利機構，政府機構，服務供應商，貿易協會，和學術機構組成。該聯盟正致力減少成衣及鞋類行業對環境和社會的影響。

The Sustainable Apparel Coalition is a trade organisation comprised of brands, retailers, manufacturers, government, and non-governmental organisations and academic experts, representing more than a third of the global apparel and footwear market. The Coalition is working to reduce the environmental and social impacts of apparel and footwear products around the world.

# 獨立核數師報告書 Independent Auditors' Report

## 致製衣業訓練局 (以下簡稱「訓練局」) 各委員

(依據工業訓練（製衣業）條例在香港成立)

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

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

### 意見

本核數師（以下簡稱「我們」）已審核列載於第37頁至73頁製衣業訓練局的財務報表，此財務報表包括於2016年12月31日的資產負債表與截至該年度的損益表及其他全面收益表、權益變動表和現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映了貴局於2016年12月31日的財務狀況及截至該日止年度的財務表現及現金流量，並已遵照《工業訓練（製衣業）條例》的披露規定妥為擬備。

### 意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》（以下簡稱「守則」），我們獨立於貴局，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

### Opinion

We have audited the financial statements of Clothing Industry Training Authority set out on pages 37 to 73, which comprise the statement of financial position as at 31 December 2016, and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Authority as at 31 December 2016, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with the disclosure requirement of the Industrial Training (Clothing Industry) Ordinance.

### Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Authority in accordance with the HKICPA's Code of Ethics for Professional Accountants (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# 獨立核數師報告書

## Independent Auditors' Report

### 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，表達真實而中肯意見的財務報表，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。

在擬備財務報表時，各委員負責評估 貴局持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非委員會有意將 貴局清盤或停止經營，或別無其他實際的替代方案。

### 核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯報取得合理保證，並出具包括我們意見的核數師報告。並按照雙方所協定之應聘書條款，我們僅對各委員作出報告，除此之外，本報告並無其他用途。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯報存在時總能發現。錯報可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯報可被視作重大。

### Responsibilities of the Authority 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.

In preparing the financial statements, the members are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the Authority or to cease operations or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯報的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯報的風險高於未能發現因錯誤而導致的重大錯報的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴局內部控制的有效性發表意見。
- 評價訓練局所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對訓練局採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴局不能持續經營。

As part of an audit in accordance with HKSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.



# 獨立核數師報告書

## Independent Auditors' Report

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與訓練局溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

安永會計師事務所  
香港執業會計師

2017年4月10日

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

ERNST & YOUNG  
Certified Public Accountants  
Hong Kong

10 April 2017

\* 報告之中文譯本如與英文有異，概以英文為準。

# 截至2016年12月31日止年度損益表及其他全面收益表

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

### Year ended 31 December 2016

		附註 Notes	2016 港元 HK\$	2015 港元 HK\$
收入	INCOME			
訓練稅總徵收額	Gross training levy		173,760	283,300
減:香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department		(52,289)	(60,049)
			121,471	223,251
銀行利息收入	Bank interest income		1,027	5,896
培訓課程收費	Receipts from training courses		8,738,468	8,513,035
工業項目收入	Industrial project income		7,987,024	9,401,791
政府補助金	Government grants	3	8,000	188,377
股息收入	Dividend income		5,495,874	5,059,952
雜項收入	Sundry income		726,389	246,366
			23,078,253	23,638,668
支出	EXPENDITURE			
審核費	Audit fee		140,000	130,000
折舊	Depreciation	5	1,130,416	1,346,690
宣傳費用	Expenses on publicity		143,824	260,167
一般行政開支	General administrative expenses		4,324,679	4,091,031
大廈維修費用	Building maintenance expenses		4,112,180	-
工業項目開支	Industrial project expenses		6,146,762	7,202,915
培訓課程講師費	Lecture fee on training courses		883,960	993,060
員工成本	Staff costs		10,601,608	11,167,885
培訓成本	Training costs		535,732	304,973
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		5,063	5,090
			28,024,224	25,501,811
本年度虧損	DEFICIT FOR THE YEAR		(4,945,971)	(1,863,143)
其他全面虧損	OTHER COMPREHENSIVE LOSS			
在隨後期間，其他全面虧損被重新歸類為淨虧損	Other comprehensive loss to be reclassified to the net loss in subsequent periods:			
可供出售之投資：	Available-for-sale investments:			
公平價值變動	Changes in fair value		(2,050,900)	(12,211,800)
計入損益表之出售收益之重新分類調整	Reclassification adjustments for gain on disposal included in the statement of profit or loss		(461,160)	-
年內其他全面虧損，（除稅後）	OTHER COMPREHENSIVE LOSS FOR THE YEAR, NET OF TAX		(2,512,060)	(12,211,800)
本年度總全面虧損	TOTAL COMPREHENSIVE LOSS FOR THE YEAR		(7,458,031)	(14,074,943)

# 獨立核數師報告書

## Independent Auditors' Report

### 2016年12月31日財務狀況表

### STATEMENT OF FINANCIAL POSITION

### 31 December 2016

		附註 Notes	2016 港元 HK\$	2015 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	5	3,982,202	4,342,651
可供出售股本投資	Available-for-sale investments	6	104,178,000	108,110,500
非流動資產總額	Total non-current assets		108,160,202	112,453,151
流動資產	CURRENT ASSETS			
應收帳款	Accounts receivable	7	703,118	1,373,213
預付款項、按金及其他	Prepayments, deposits and other receivables	8	1,595,982	999,040
應收帳款				
現金及現金等值項目	Cash and cash equivalents	9	8,131,785	8,888,108
流動資產總額	Total current assets		10,430,885	11,260,361
流動負債	CURRENT LIABILITIES			
應付帳款	Accounts payable	10	188,274	103,125
其他應付帳款及應計費用	Other payables and accruals	11	5,287,090	3,036,633
流動負債總額	Total current liabilities		5,475,364	3,139,758
流動資產淨額	NET CURRENT ASSETS		4,955,521	8,120,603
資產淨額	Net assets		113,115,723	120,573,754
儲備	RESERVES			
普通儲備	General reserve	12	33,722,979	38,668,950
可供出售股本投資重估儲備	Available-for-sale investment revaluation reserve		79,392,744	81,904,804
儲備總額	Total reserves		113,115,723	120,573,754



主席 Chairman

## 截至2016年12月31日止年度權益變動表

### STATEMENT OF CHANGES IN EQUITY

#### Year ended 31 December 2016

		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2015年1月1日	At 1 January 2015	94,116,604	40,532,093	134,648,697
年內虧損	Deficit for the year	-	(1,863,143)	(1,863,143)
年內其他全面虧損	Other comprehensive loss for the year:			
可供出售之投資之 公平價值變動	Changes in fair value of available-for-sale investments	(12,211,800)	-	(12,211,800)
年內總全面虧損	Total comprehensive loss for the year	(12,211,800)	(1,863,143)	(14,074,943)
於2015年12月31日 及2016年1月1日	At 31 December 2015 and 1 January 2016	81,904,804	38,668,950	120,573,754
年內虧損	Deficit for the year	-	(4,945,971)	(4,945,971)
年內其他全面虧損：	Other comprehensive loss for the year:			
可供出售之投資之公平 價值變動	Changes in fair value of available-for-sale investments	(2,050,900)	-	(2,050,900)
計入損益表之出售收益之 重新分類調整	Reclassification adjustments for gain on disposal included in the statement of profit or loss	(461,160)	-	(461,160)
年內總全面虧損	Total comprehensive loss for the year	(2,512,060)	(4,945,971)	(7,458,031)
於2016年12月31日	At 31 December 2016	79,392,744	33,722,979	113,115,723

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.



# 獨立核數師報告書

## Independent Auditors' Report

### 截至2016年12月31日止年度現金流量表

### STATEMENT OF CASH FLOWS

### Year ended 31 December 2016

	附註 Notes	2016 港元 HK\$	2015 港元 HK\$
經營業務所得現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
本年度虧損	Deficit for the year	(4,945,971)	(1,863,143)
調整：	Adjustments for:		
銀行利息收入	Bank interest income	(1,027)	(5,896)
可供出售股本投資的股息收入	Dividend income from available-for-sale investments	(5,495,874)	(5,059,952)
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment	5,063	5,090
可供出售之投資收益	Gain on disposal of available-for-sale investments	(496,279)	-
折舊	Depreciation	1,130,416	1,346,690
		(9,803,672)	(5,577,211)
應收帳款減少／(增加)	Decrease/(increase) in accounts receivable	670,095	(18,646)
預付款項、按金及其他應收帳款增加	Increase in prepayments, deposits and other receivables	(596,942)	(79,423)
應付帳款增加	Increase in accounts payable	85,149	20,575
其他應付帳款及應計費用增加／(減少)	Increase/(decrease) in other payables and accruals	2,250,457	(2,024,214)
經營業務用於現金流量淨額	Net cash flows used in operating activities	(7,394,913)	(7,678,919)
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	(775,030)	(178,543)
已收利息	Interest received	1,027	5,896
已收可供出售股本投資的股息	Dividends received from available-for-sale investments	5,495,874	5,059,952
出售可供出售之投資所得款項	Proceeds from sales of available-for-sale investments	1,916,719	-
購入時原到期日多於三個月定期存款減少	Decrease in time deposits with original maturity more than three months when acquired	-	2,663,840
投資業務所得現金流量淨額	Net cash flows from investing activities	6,638,590	7,551,145
現金及現金等值項目減少淨額	NET DECREASE IN CASH AND CASH EQUIVALENTS	(756,323)	(127,774)
年初現金及現金等值項目	Cash and cash equivalents at beginning of year	8,888,108	9,015,882
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	8,131,785	8,888,108
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	8,131,785	6,216,758
無抵押定期存款	Non-pledged time deposits	-	2,671,350
現金及現金等值項目如上所載於財務狀況表	Cash and cash equivalents as stated in the statement of financial position	8,131,785	8,888,108

# 財務報表附註

# Notes To Financial Statements

## 2016年12月31日財務報表附註

## NOTES TO FINANCIAL STATEMENTS

### 31 December 2016

### 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。

### 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 編製基準

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

### 2.1 BASIS OF PREPARATION

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

### 2.2 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訂及經修訂的香港財務報告準則：

香港財務報告準則第10號，第12號及香港會計準則第28號（2011年）（修訂本）

投資實體：應用編制合併報表的例外情況

### 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.

Amendments to HKFRS 10, HKFRS 12 and HKAS 28 (2011)

Investment Entities: Applying the Consolidation Exception

# 財務報表附註

## Notes To Financial Statements

### 2.2 會計政策變動及披露（續）

香港財務報告準則第11號（修訂本）  
收購聯合營運權益的會計法

香港財務報告準則第14號  
監管遞延帳目

香港會計準則第1號（修訂本）  
披露主動性

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

香港會計準則第16號（修訂本）及第41號（修訂本）  
農業：結果實的植物

香港會計準則第27號（2011年）（修訂本）  
獨立財務報表中權益法

2012年至2014年週期的年度改進  
多項香港財務報告準則的修訂

採納以上經修訂準則對本財務報表並無重大財務影響。

### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

Amendments to HKFRS 11  
*Accounting for Acquisitions of Interests in Joint Operations*

HKFRS 14  
*Regulatory Deferral Accounts*

Amendments to HKAS 1  
*Disclosure Initiative*

Amendments to HKAS 16 and HKAS 38  
*Clarification of Acceptable Methods of Depreciation and Amortisation*

Amendments to HKAS 16 and HKAS 41  
*Agriculture: Bearer Plants*

Amendments to HKAS 27 (2011)  
*Equity Method in Separate Financial Statements*

Annual Improvements 2012-2014 Cycle  
*Amendments to a number of HKFRSs*

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

### 2.3 已頒佈但尚未生效的香港財務報告準則

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

香港財務報告準則第2號（修訂本）  
以股份為基礎付款交易的分類及計量<sup>2</sup>

香港財務報告準則第4號（修訂本）  
香港財務報告準則第9號金融工具與香港財務報告準則第4號保險合約一併應用<sup>2</sup>

### 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.

Amendments to HKFRS 2  
*Classification and Measurement of Share-based Payment Transactions<sup>2</sup>*

Amendments to HKFRS 4  
*Applying HKFRS 9 Financial Instruments with HKFRS 4 Insurance Contracts<sup>2</sup>*

## 2.3 已頒佈但尚未生效的香港財務報告準則（續）

香港財務報告準則第9號  
金融工具<sup>2</sup>

香港財務報告準則第10號及香港會計準則第28號（2011年）（修訂本）  
投資者與其聯營或合營公司之間的資產出售或注資<sup>4</sup>

香港財務報告準則第15號  
來自客戶合約利益<sup>2</sup>

香港財務報告準則第15號（修訂本）  
澄清香港財務報告準則第15號客戶合約收益<sup>2</sup>

香港財務報告準則第16號  
租賃<sup>3</sup>

香港會計準則第7號（修訂本）  
披露計劃<sup>1</sup>

香港會計準則第12號（修訂本）  
就未變現虧損確認遞延稅項資產<sup>1</sup>

<sup>1</sup> 由2017年1月1日或之後開始的年度期間生效

<sup>2</sup> 由2018年1月1日或之後開始的年度期間生效

<sup>3</sup> 由2019年1月1日或之後開始的年度期間生效

<sup>4</sup> 尚未釐定強制生效日期，但可予採納

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

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

Amendments to HKFRS 10 and HKAS 28 (2011)  
*Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*<sup>4</sup>

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

Amendments to HKFRS 15  
*Clarifications to HKFRS 15 Revenue from Contracts with Customers*<sup>2</sup>

HKFRS 16  
*Leases*<sup>3</sup>

Amendments to HKAS 7  
*Disclosure Initiative*<sup>1</sup>

Amendments to HKAS 12  
*Recognition of Deferred Tax Assets for Unrealised Losses*<sup>1</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2017

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

<sup>3</sup> Effective for annual periods beginning on or after 1 January 2019

<sup>4</sup> No mandatory effective date yet determined but available for adoption



# 財務報表附註

## Notes To Financial Statements

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。

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 主要會計政策概要

#### 公平值計量

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

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

第一級 按相同資產或負債於活躍市場之報價（未經調整）

第二級 按對公平值計量屬重要之最低級輸入值為可直接或間接觀察之估值技術

第三級 按對公平值計量屬重要之最低級輸入值為不可觀察之估值技術

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

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Fair value measurement

The Authority measures its listed equity investments at fair value at the end of each reporting period. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 – based on quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 – based on valuation techniques for which the lowest level input that is significant to the fair value measurement is observable, either directly or indirectly

Level 3 – based on valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

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

## 2.4 主要會計政策概要（續）

### 非金融資產減值

訓練局會於各報告期末評估是否有任何跡象顯示資產有減值需要。倘若有跡象顯示出現減值，訓練局則需估計資產之可收回金額。

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

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Impairment of non-financial assets

The Authority assesses at the end of each reporting period whether there is an indication that an asset may be impaired. If such an indication exists, the Authority makes an estimate of the asset's recoverable amount.

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

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

# 財務報表附註

## Notes To Financial Statements

### 2.4 主要會計政策概要（續）

#### 關連人士

在下列情況下，有關人士將視為與訓練局有關連：

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

或

- (b) 有關人士符合下列情況之一之實體：
  - (i) 該實體與訓練局為同一集團之成員；
  - (ii) 一實體為另一實體之聯營公司或合營企業（或另一實體之母公司、附屬公司或同系附屬公司）；
  - (iii) 該實體與訓練局均為相同第三方之合營企業；
  - (iv) 一實體為第三方實體之合營企業，且另一實體為該第三方實體之聯營企業；
  - (v) 該實體為訓練局或與訓練局有關聯之實體為僱員福利而設立之受僱後福利計劃成員；
  - (vi) 該實體為（a）所列舉之個人所控制或共同控制；
  - (vii) 於（a）（i）所列舉之個人對該企業有重大影響或為該實體（或該實體之母公司）的關鍵管理人員；及
  - (viii) 該實體或集團之任何成員向訓練局提供關鍵管理服務

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

## 2.4 主要會計政策概要 (續)

### 物業、廠房及設備與折舊

物業、廠房及設備項目乃按成本減累積折舊及任何減值虧損列帳。一項物業、廠房及設備的成本包括其購買價及令該項資產達至其運作狀況及運送至其預期使用位置的任何直接成本。物業、廠房及設備項目投入運作後產生的支出，如修理與保養費用等，一般於當年淨收益內扣除。在符合確認條件之情況下，大型檢驗之開支於資產之帳面值資本化為重置資產。倘物業、廠房及設備之主要部份須分段重置，則訓練局將該等部分確認為獨立資產，並設定特定之可使用年期及折舊。

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

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

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

餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Property, plant and equipment and depreciation

Items of property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditure incurred after items of property, plant and equipment have been put into operation, such as repairs and maintenance, is normally charged to net income in the period in which it is incurred. In situations where the major recognition criteria are satisfied, the expenditure for a major inspection is capitalised in the carrying amount of the asset as a replacement. Where significant parts of property, plant and equipment are required to be replaced at intervals, the Authority recognises such parts as individual assets with specific useful lives and depreciates them accordingly.

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

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

Where parts of an item of property, plant and equipment have different useful lives, the cost of that item is allocated on a reasonable basis among the parts and each part is depreciated separately.

Residual values, useful lives and the depreciation method are reviewed, and adjusted if appropriate, at least at each financial year end.



# 財務報表附註

## Notes To Financial Statements

### 2.4 主要會計政策概要（續）

#### 物業、廠房及設備與折舊（續）

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

#### 租賃

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

經營租約下的預付租金最初按成本列帳，其後按租期以直線法確認。

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

#### 投資及其他金融資產

##### 初步確認及計量

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

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

#### Leases

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

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

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

#### Investments and other financial assets

##### Initial recognition and measurement

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

## 2.4 主要會計政策概要 (續)

### 投資及其他金融資產 (續)

#### 初步確認及計量 (續)

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

#### 隨後計量

金融資產的隨後計量取決於其如下分類：

#### 貸款及應收帳款

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

#### 可供出售金融投資

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Investments and other financial assets (continued)

#### Initial recognition and measurement (continued)

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

#### Subsequent measurement

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

#### Loans and receivables

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

#### 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 as at fair value through the profit or loss. Debt securities in this category are those which are intended to be held for an indefinite period of time and which may be sold in response to needs for liquidity or in response to changes in market conditions.

# 財務報表附註

## Notes To Financial Statements

### 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 (續)

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

#### 取消確認金融資產

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

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

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

##### Available-for-sale financial investments (continued)

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

#### Derecognition of financial assets

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

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

## 2.4 主要會計政策概要（續）

### 取消確認金融資產（續）

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

### 金融資產減值

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Derecognition of financial assets (continued)

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

### Impairment of financial assets

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



# 財務報表附註

## Notes To Financial Statements

### 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

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

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

資產帳面值直接或通過使用備抵帳間接沖減，而虧損金額在損益表中確認。利息收入按經減少之帳面值持續累計，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。貸款及應收帳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帳而增減。倘撇銷於其後收回，則收回數額將計入損益表中的其他費用。

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Impairment of financial assets (continued)

##### Financial assets carried at amortised cost

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

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

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

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

## 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）與其現行公平值之差額，在扣減以往在損益表中確認之任何減值虧損後會由其他全面收益剔除，並於損益表中確認。

當獲分類為可供出售股本投資之公平值出現大幅下降或長期跌至低於其成本時，則表明其出現客觀減值證據。

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

### 金融負債

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

## 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 statement of profit or loss, is removed from other comprehensive income and recognised in statement of profit or loss.

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

### Financial liabilities

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

# 財務報表附註

## Notes To Financial Statements

### 2.4 主要會計政策概要 (續)

#### 金融負債 (續)

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

#### 金融工具的抵銷

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

#### 現金及現金等值項目

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

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

#### 政府補助金

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

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial liabilities (continued)

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 on a systematic basis over the periods that the costs which it is intended to compensate, are expensed.

## 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收入能可靠計量時，依據以下基準確認：

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

### 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。

## 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 over the expected life of the financial instrument to the net carrying amount of the financial assets;
- (d) training course and industrial project income, on a time proportion basis over the period of the respective course and project; and
- (e) Government grants, on a matching basis to the costs that it is intended to compensate.

### 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.

# 財務報表附註

## Notes To Financial Statements

### 2.4 主要會計政策概要 (續)

#### 僱員福利 (續)

##### 退休金計劃供款

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

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Employee benefits (continued)

##### Pension scheme contributions

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

### 3. 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。

### 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. 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。

### 4. INCOME TAX

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



## 5. 物業、廠房及設備

## 5. PROPERTY, PLANT AND EQUIPMENT

		樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$
2016年12月31日	31 December 2016					
於2015年12月31日 及2016年1月1日：	At 31 December 2015 and 1 January 2016:					
成本	Cost	19,413,409	8,283,074	266,819	6,335,653	34,298,955
累積折舊	Accumulated depreciation	(19,413,409)	(5,182,416)	(191,229)	(5,169,250)	(29,956,304)
帳面淨值	Net carrying amount	-	3,100,658	75,590	1,166,403	4,342,651
於2016年1月1日， 扣除累積折舊	At 1 January 2016, net of accumulated depreciation	-	3,100,658	75,590	1,166,403	4,342,651
添置	Additions	-	-	6,280	768,750	775,030
出售	Disposals	-	-	-	(5,063)	(5,063)
年內折舊撥備	Depreciation provided during the year	-	(828,307)	(14,857)	(287,252)	(1,130,416)
於2016年12月31日， 扣除累積折舊	At 31 December 2016, net of accumulated depreciation	-	2,272,351	67,013	1,642,838	3,982,202
於2016年12月31日：	At 31 December 2016:					
成本	Cost	19,413,409	8,283,074	273,099	7,094,683	35,064,265
累積折舊	Accumulated depreciation	(19,413,409)	(6,010,723)	(206,086)	(5,451,845)	(31,082,063)
帳面淨值	Net carrying amount	-	2,272,351	67,013	1,642,838	3,982,202

# 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\$
2015年12月31日	31 December 2015					
於2015年1月1日：	At 1 January 2015:					
成本	Cost	19,413,409	8,283,074	254,269	6,188,630	34,139,382
累積折舊	Accumulated depreciation	(19,413,409)	(4,354,109)	(177,627)	(4,678,349)	(28,623,494)
帳面淨值	Net carrying amount	-	3,928,965	76,642	1,510,281	5,515,888
於2015年1月1日， 扣除累積折舊	At 1 January 2015, net of accumulated depreciation	-	3,928,965	76,642	1,510,281	5,515,888
添置	Additions	-	-	12,550	165,993	178,543
出售	Disposals	-	-	-	(5,090)	(5,090)
年內折舊撥備	Depreciation provided during the year	-	(828,307)	(13,602)	(504,781)	(1,346,690)
於2015年12月31日， 扣除累積折舊	At 31 December 2015, net of accumulated depreciation	-	3,100,658	75,590	1,166,403	4,342,651
於2015年12月31日：	At 31 December 2015:					
成本	Cost	19,413,409	8,283,074	266,819	6,335,653	34,298,955
累積折舊	Accumulated depreciation	(19,413,409)	(5,182,416)	(191,229)	(5,169,250)	(29,956,304)
帳面淨值	Net carrying amount	-	3,100,658	75,590	1,166,403	4,342,651

該等樓宇建於香港特別行政區政府以零代價撥贈的土地上。

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

## 6. 可供出售投資

香港上市股本投資，按公平值計：

年內，訓練局直接於其他全面收益中確認的可供出售股本投資公平值毛損總額為2,050,900港元（2015年：毛損總額為12,211,800港元）。

截至2016年12月31日止年度內，出售某些香港上市股本投資為1,881,600港元，有關之出售收益為461,160港元已於年內重新分類由其他全面收益表轉至損益表中。

上述投資包括被指定為可供出售金融資產及無固定到期日或票息的股本證券投資。

上市股本投資的公平值乃按市場報價計算。

## 6. AVAILABLE-FOR-SALE INVESTMENTS

Listed equity investments,  
at fair value: Hong Kong

2016 港元 HK\$	2015 港元 HK\$
104,178,000	108,110,500

During the year, the fair value loss in respect of the Authority's available-for-sale investments recognised in other comprehensive income amounted to HK\$2,050,900 (2015: loss of HK\$12,211,800).

During the year ended 31 December 2016, certain listed equity investments of HK\$1,881,600 was disposed, gain on disposal of HK\$461,160 in respect of this disposal was reclassified from other comprehensive income to the statement of profit or loss for the year.

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.

# 財務報表附註

## Notes To Financial Statements

### 7. 應收帳款

#### 應收帳款

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

被認為並無出現減值的應收帳款的帳齡分析如下：

並無逾期或減值及逾期少於1個月

逾期1至3個月

逾期3個月以上

並無逾期或減值的應收款項乃關於多名不同的客戶，該等客戶近期並無欠款記錄。

### 7. ACCOUNTS RECEIVABLE

#### Accounts receivable

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

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

Neither past due nor  
impaired and less than  
1 month past due  
1 to 3 months past due  
Over 3 months past due

	2016 港元 HK\$	2015 港元 HK\$
Accounts receivable	703, 118	1, 373, 213
Neither past due nor impaired and less than 1 month past due	213, 795	989, 879
1 to 3 months past due	470, 163	27, 750
Over 3 months past due	19, 160	355, 584
	703, 118	1, 373, 213

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

## 7. 應收帳款（續）

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

## 8. 預付款項，按金及其他應收帳款

預付款項  
按金及其他應收帳款

預付款項，按金及其他應收帳款

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

## 9. 現金及現金等值項目

現金及銀行結餘  
定期存款  
現金及現金等值項目

銀行存款以每日銀行存款利率計算，賺取浮動利率利息收入。銀行結餘存於信用良好銀行而近期並無欠款記錄。

## 7. ACCOUNTS RECEIVABLE (continued)

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

## 8. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2016 港元 HK\$	2015 港元 HK\$
Prepayments	34,286	48,490
Deposits and other receivables	1,561,696	950,550
Prepayments, deposits and other receivables	1,595,982	999,040

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. CASH AND CASH EQUIVALENTS

	2016 港元 HK\$	2015 港元 HK\$
Cash and bank balances	8,131,785	6,216,758
Time deposits	-	2,671,350
Cash and cash equivalents	8,131,785	8,888,108

Cash at bank earns interest at floating rates based on daily bank deposits rates. The bank balances are deposited with creditworthy banks with no recent history of default.



# 財務報表附註

## Notes To Financial Statements

### 10. 應付帳款

應付帳款為不計息，且一般須於30日內清付。

### 11. 其他應付帳款及應計費用

遞延收入  
其他應付帳款  
應計費用

其他應付帳款為不計息，並通常在三個月內清付。

### 12. 普通儲備

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

### 13. 關連人士交易

於年度內，訓練局與有關連人士之重大交易如下：

訓練局主要管理人員之報酬：

短期僱員福利

### 10. ACCOUNTS PAYABLE

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

### 11. OTHER PAYABLES AND ACCRUALS

	2016 港元 HK\$	2015 港元 HK\$
Deferred income	3,215,003	1,501,712
Other payables	939,112	999,677
Accruals	1,132,975	535,244
	<u>5,287,090</u>	<u>3,036,633</u>

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

### 12. GENERAL RESERVE

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

### 13. RELATED PARTY TRANSACTIONS

The Authority had the following material transactions with related parties during the year:

Compensation of key management personnel of the Authority:

	2016 港元 HK\$	2015 港元 HK\$
Short term employee benefits	<u>1,764,000</u>	<u>2,554,050</u>

## 14. 金融工具類別

於報告期間完結時，每一類別金融工具的帳面值如下：

## 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:

2016 金融資產	2016 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	-	104,178,000	104,178,000
應收帳款	Accounts receivable	703,118	-	703,118
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)	1,561,696	-	1,561,696
現金及現金等值項目	Cash and cash equivalents	8,131,785	-	8,131,785
		<u>10,396,599</u>	<u>104,178,000</u>	<u>114,574,599</u>
金融負債	Financial liabilities			金融負債 攤銷成本 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable			188,274
金融負債包括其他應 付帳款及應計費用	Financial liabilities included in other payables and accruals			1,893,552
				<u>2,081,826</u>

# 財務報表附註

## Notes To Financial Statements

### 14. 金融工具類別 (續)

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

2015 金融資產	2015 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	-	108,110,500	108,110,500
應收帳款	Accounts receivable	1,373,213	-	1,373,213
金融資產包括預付款項 、按金及其他應收 帳款 (附註8)	Financial assets included in prepayments, deposits and other receivables (note 8)	950,550	-	950,550
現金及現金等值項目	Cash and cash equivalents	8,888,108	-	8,888,108
		11,211,871	108,110,500	119,322,371
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			103,125
金融負債包括其他應 付帳款及應計費用	Financial liabilities included in other payables and accruals			1,318,179
				1,421,304

## 15. 金融資產及負債的公平價值等級架構

訓練局提供以下等級架構為金融工具的公平價值計量：

### 金融資產按公平價值計量

#### 公平值計量分類為

於2016年12月31日	As at 31 December 2016
可供出售投資	Available-for-sale investments
– 上市股權工具 (香港)	Listed equity investments (Hong Kong)

#### 公平值計量分類為

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

於年度內第一層及第二層之間並無任何轉讓，以及沒有轉入或轉出第三層。

在香港之上市股本投資的公平值是按活躍市場報價釐訂。

訓練局評估現金及銀行結餘、應收帳款、應付帳款和其他流動負責的公平價值與其帳面值相若，主要是由於此等工具於短期內屆滿所致。

## 15. FAIR VALUE HIERARCHY OF FINANCIAL ASSETS AND LIABILITIES

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

### Financial assets measured at fair value

#### Fair value measurements categorised into

第一層 Level 1 HK\$	第二層 Level 2 HK\$	第三層 Level 3 HK\$	合計 Total HK\$
104,178,000	-	-	104,178,000

#### Fair value measurements categorised into

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

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

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

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

# 財務報表附註

## Notes To Financial Statements

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

年內，按訓練局的政策並無任何金融工具的交易。

訓練局的金融工具所涉及的主要風險為市場風險、信貸風險及流動資金風險。訓練局各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。

### 16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Authority's principal financial instruments comprise cash and bank balances 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 receivables and accounts payables, which arise directly from its operations.

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

The main risks arising from the Authority's financial instruments are market risk, credit risk and liquidity risk. The members of the Authority 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.



## 16. 財務風險管理的目的及政策 (續)

### 市場風險 (續)

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：

	2016年 12月31日 31 December 2016	高／低 2016 High/low 2016	2015年 12月31日 31 December 2015	高／低 2015 High/low 2015
香港 – 恆生指數 Hong Kong - Hang Seng Index	22,001	24,364 / 18,279	21,914	28,589 / 20,368

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，以其帳面值為基準，股本投資於報告期間結算日之公平值每變動1%時，相關項目之敏感程度。這分析目的是影響可供出售投資是來自可供出售投資的重估儲備及未計算減值等因素，淨收益可能因而受影響。

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

### Market risk (continued)

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:

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

		增加／（減少）帳面值 Increase / (decrease) in carrying amount %	增加／（減少）股本 Increase / (decrease) in equity 港元 HK\$
2016	2016		
可供出售香港 上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,041,780
		-1%	(1,041,780)
2015	2015		
可供出售香港 上市股本投資	Available-for-sale investments listed in Hong Kong	+1%	1,081,105
		-1%	(1,081,105)

# 財務報表附註

## Notes To Financial Statements

### 16. 財務風險管理的目的及政策 (續)

#### 信貸風險

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

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

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

#### 流動資金風險

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

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

#### Credit risk

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

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

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

#### Liquidity risk

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

## 16. 財務風險管理的目的及政策 (續)

### 流動資金風險 (續)

於報告期間完結時，訓練局金融負債到期情況，根據合約未貼現付款，情況如下：

應付帳款  
金融負債包括其他應付帳款及應計費用

### 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2016年12月31日及2015年12月31日止年度，目標、政策或程序並無變更。

## 17. 財務報表的審批

訓練局各委員已於2017年4月10日審批本財務報表及認可刊發。

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

### Liquidity risk (continued)

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

	於要求時或少於1年 On demand or less than one year	
	2016 港元 HK\$	2015 港元 HK\$
Accounts payable	188,274	103,125
Financial liabilities included in other payables and accruals	1,893,552	1,318,179
	<u>2,081,826</u>	<u>1,421,304</u>

### 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 2016 and 31 December 2015.

## 17. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 10 April 2017.



製衣業訓練局  
CLOTHING INDUSTRY TRAINING AUTHORITY