



製衣業訓練局  
CLOTHING INDUSTRY TRAINING AUTHORITY

ANNUAL  
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# 使命宣言 | MISSION STATEMENT

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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；
- 推動健全的商業及工業運作；
- 促進創新及科技的應用。

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 and industrial practices;
- Facilitating the application of innovation and technology.



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

製衣業訓練局一直致力成為卓越的服裝業專才教育機構，我很高興過去一年訓練局積極朝這願景不斷邁進，繼續在專才教育領域追求卓越，培育技術領先的專才，為本港服裝業發展作出貢獻。

## 培育專才

全球一體化和「工業4.0」時代崛起，自動化系統和人工智能技術更趨廣泛應用，對全球的社會經濟帶來深遠的影響。科技發展和全球化趨勢令傳統工作崗位和模式急速轉型。我們的使命，是為業界培育專才，助他們掌握合適的技能，有效應對瞬息萬變的世界。為此，我們因應時代轉變而推出不同類型的課程及靈活貫通的內容，針對性地增強學員的核心技能，並裝備相關技能和知識，促使他們在所屬領域脫穎而出。訓練局並繼續投放資源發展新項目及基建，以及應用創新科技以提升教學質素。

## 業界發展

我們致力落實「時裝業發展措施諮詢小組」的建議，以推動時裝業發展。訓練局於去年率先成立「創辦工坊」，不僅為香港的時裝設計中小企提供服裝原型製作服務，亦提供工作空間、器材和設施，以支援初成立的時裝設計中小企創建自己的服裝系列，設計師亦可利用此平台與專業人士交流服裝造辦的技巧。訓練局並與業界就整體行業發展方向及設計推廣工作緊密合作，促進設計師和相關持份者進行交流。

The Authority has made important progress towards realising its vision of being a professional training institute for fashion industry. I am very pleased that we have continued to pursue excellence in training, and to nurture distinctive technical elites for the development of the local fashion industry.

## Nurturing Talents

In the era of globalization and "Industry 4.0", we see the dramatic socio-economic transformation due to the application of automation and artificial intelligence. Technological advancement and globalization have led to the structural change of traditional job natures and modes. Our mission is to equip talents for the industry with right skills and mindsets to compete in this fast-changing world. In this connection, the Authority has offered various kinds of courses with modular approach, which target to improve the core competence of students with relevant skills and knowledge. To improve the quality of teaching and training, the Authority continues to invest in new initiatives, infrastructure and latest technology.

## Industrial Development

The Authority continues to implement the recommendations made by the "Advisory Group on Implementation of Fashion Initiatives" to drive the development of the fashion industry. The first move was the establishment of Sample Development Centre. The Centre not only provides garment prototyping services for local fashion design SME. It also offers work places, machines and facilities to support for the start-ups to realise their design collections. The Centre also provides a communication platform between designers and professionals on product development techniques. The Authority works closely with the industry on the business development and design promotion, and facilitates the interaction between designers and related stakeholders.

訓練局亦為服裝業的主要職能範疇編寫及制定《能力標準說明》。此項目得到業界積極參與及支持，共獲得逾七十間公司和超過三百五十名從業員參與。我們亦參考了學術文獻及其他行業和國家的能力標準，務求令服裝業能力標準更加完善。編制工作已於年內完成，經公開諮詢活動後，便會正式發佈服裝業的《能力標準說明》。

「可持續發展」是近年社會關注的課題之一，也是業界發展的重要路向。訓練局透過不同項目及活動，向業界推廣可持續發展的理念及推動實施方案，以促進企業提高生產效益、減少廢棄物、節約能源、使用再生原料，做好環境保護工作。年內，完成了可持續發展的研究項目「作業基礎水足跡模型」（AWFM），並可於短期內發出使用權証。另外，年前開發的「作業基礎碳足跡模型」（ACFM），欣喜獲得業界大力支持，共有超過60家企業已接受系統培訓，並使用此模型計算產品的碳足跡。

### 完善設施

我們不斷投入資源增加軟硬件設施，為學員提供良好的學習體驗。年內，我們進一步拓展及提升培訓設施。繼荔景訓練中心後，九龍灣訓練中心亦進行翻新工程。透過與不同軟硬件開發商的合作，訓練局更新了三圍服裝設計的設施，為學員提供嶄新平台，增進他們在服裝創作及設計技術方面的學習和研究經驗。

### 共鑄成果

訓練局今天的成就，全賴政府各部門的大力支持和委員會成員、管理層及全體員工孜孜不倦，盡心盡力的堅持，我在此致以由衷感激。我亦要感謝業界伙伴及各持份者的鼎力支持，訓練局才有今天的成果。我深信訓練局會繼續與各位同心同進，力求突破，引領服裝業專才教育闊步往前，推動業界的發展。

The Authority is developing Specification of Competency Standards (SCS) for major functional areas of the fashion industry. The industry showed great support and a total of 70 companies and more than 350 practitioners involved in this project. In preparing the SCS, references have been made to scholarly work, well-established competency models as well as competency standards from other industries and countries. By the end of the year, the development was completed, the SCS for the fashion industry will be officially launched after public consultations.

Sustainability is one of the hot topics which draws public attention, the industry also follows the same direction. The Authority has promoted the concepts of sustainability and implemented practical measures through a series of projects and activities so that the enterprises can increase production efficiency, reduce wastages, save resources, recycle materials and well protect the environment. During the year, the sustainable project of the Activity-based Water Footprint Model (AWFM) was completed. It is expected that the licenses could be issued soon. Besides, the Activity-based Carbon Footprint Model (ACFM), which had been developed years ago, has received extensive support from the industry. More than 60 companies received system training and adopted this model in measuring the carbon footprint for their products.

### Facilities Advancement

We continue to invest in hardware and software for providing a dynamic learning experience to students. During the year, we took further steps to enhance our training facilities. After the upgrade of Lai King Training Centre, Kowloon Bay Training Centre has also been undergoing renovation. To offer cutting-edge platform for advancing students' learning and research experience in fashion creation and technical design, the Authority has upgraded the 3D fashion design facilities via the collaborations with various hardware and software developers.

### Harvesting Year

I would like to thank the Government, my fellow members, management team and all staff members for their tireless efforts, dedication and contribution to giving the Authority the current status. I also want to thank our industry partners and stakeholders for their unfailing support throughout the journey. I know the Authority will continue working side-by-side with you all to leap forward for another peak of excellence, aiming to be seen as a pioneer of professional training in fashion industry.





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

過去一年，我們見證著訓練局有許多活動及項目不斷持續發展。特別值得一提是撰寫服裝業「能力標準說明」過程順利，預計項目第一階段可於2018年4月完成。在此階段，會編制五個「能力單元」：包括設計、產品開發、跟單和物料採購、銷售和市場營銷及品質系統和可持續發展，並準備在明年年中實施。項目第二階段將集中於生產計劃和控制、物料開發及輔助服務，並期望可於來年下旬展開。訓練局冀望可繼續成為此項目的專業撰寫人。

在可持續發展領域方面，最矚目的新發展是為業界提供「化學品管理系統」的培訓契機。以此系統的電子學習平台為基礎，訓練局現正與一些國際品牌及顧問為染色及整理行業研發專門的課程，以達致在紡織產品製造過程中做到有害化學物零排放。有關我們兩個用於分別量度碳足跡及水足跡的模型：「作業基礎碳足跡模型」(ACFM)及「作業基礎水足跡模型」(AWFM)，截至2017年底，業界已取得63個ACFM的使用權証，而AWFM的使用權証將於2018年初推出。

於2017年11月，香港毛織出口廠商會獲得中小企業發展支援基金，並委任訓練局進行「為香港中小型企業紡織和時裝業建立再工業化路線圖」的研究。研究結果將會對全球物料發展、科技應用

During the year, we saw the continued development and progress of many of our activities and projects. Particularly worth mentioning is the smooth progress of the development of the Specification of Competency Standards (SCS) of the fashion industry. It is expected that the first phase of the project would be completed by April 2018. In this phase, Units of Competence (UoC) for 5 functional areas, i.e. Design, Product Development, Merchandising and Material Procurement, Sales and Marketing, and Quality System and Sustainability, are compiled and would be ready for implementation in the middle of next year. It is also expected that a second phase of the projects which focuses in the areas of Production Planning and Control, Material Development and Auxiliary services could be started by the end of next year and the Authority would seek to continue working as the professional writer for this work.

In the area of sustainability, the most notable new development is in the provision of training opportunities on Chemical Management System (CMS) for the industry. Based on the work of our e-platform of CMS, we are now working with some international brands and consultants in developing highly specialized programmes for the Coloration and Finishing Sector aiming to achieve Zero Discharge of Hazardous Chemicals (ZDHC) during the manufacturing of textile products. As regards the progress of our two respective tools in the measurement of Carbon Footprint (ACFM) and Water Footprint (AWFM), it is pleased to note that a total of 63 licenses of ACFM has been acquired by the industry by the end of 2017 and that the offering of license for AWFM will begin in early 2018.

In November 2017, we were appointed by the Hong Kong Knitwear Exporters and Manufacturers Association, who obtained support from the HK SME Development Fund, to conduct a study "To establish a re-industrialization

趨勢、現時科技及本地業界的能力差距有著確實的了解。我深信從此項目所得到的知識將會為本港業界注入市場資訊，為訓練局推展切合未來需要的培訓課程。

在培訓課程方面，其中一個主力發展的項目是數碼時裝創製及產品開發。我們現正積極尋求與軟件供應商及業界合作夥伴攜手合作，提供相關培訓的機會。除了提供技術為本的培訓課程，例如新科技培訓計劃（NTTS）資助的服裝稱身技術，我們更與香港公開大學合作，為2018學年的中六離校生構思新的課程。「數碼時裝設計高級文憑」便是其中之一，此課程旨在培育學生創製時裝產品的創意、數碼知識及技術能力。

我們致力接觸更多的客戶群，藉以為本地推出更多培訓。面對著瞬息萬變的世界，未來市場及人力需求都存有不穩定性。為了進入新領域作好準備，訓練局會擴展一個更廣闊的製衣業範圍及相關的培訓對象。我們為此推出了多類型的基礎課程，例如「3天車縫速成班」、「時尚服裝裁製」及「專業服裝修改」，並得到很多正面的迴響。我們亦採用多種宣傳方式以接觸新的目標群組，包括利用社交媒體及與非政府機構和學校建立聯繫。

最後，我們欣喜與香港設計中心協同開展的「設計創業培育計劃」（DIP）和「時裝創業培育計劃」（FIP）的進展。參與培育計劃的公司利用訓練局的「創辦工坊」製作樣辦，以及修讀培訓課程，從而增強它們應用於時裝設計的技藝及技術。我們冀望了解培育計劃參與者更多的需要，以達致互惠互利的效果。

technology roadmap for SMEs of the Hong Kong Textile and Fashion Industry”. The main outcome of the study would be a thorough understanding of the global material development and technology application trend and with it the identification of the current technology and capability gap of the local industry. It is confident that knowledge gained in this project could be used to provide market intelligence for the way forward of the local industry and for CITA to develop training programmes that meet its future needs.

One of the major focus and development of our training programmes is in the area of digital fashion creation and product development. We are actively seeking collaborative efforts with software providers and industrial partners to provide relevant training opportunities for this considered to be the most important area for future development of the local industry. In this respect, besides providing intensive practice-oriented training programmes, such as the New Technology Training Scheme (NTTS) supported training course in Fitting Technology for Fashion Garment, we are further exploring with our partner, the Open University of Hong Kong, to plan new academic programmes for secondary six leavers in the 2018 academic year. One of such tentative programmes is “Higher Diploma in Digital Fashion Creation” which aims to equip students with creativity, digital literacy and technical competency for the creation of fashion products.

In an effort to reach out to a wide clientele base, we have taken a move to provide training to the local community at large. With the ever fast changing world, we are less certain about the future market or manpower demand. To get prepared for the new arena, we are prepared to expand the scope of a “wider” clothing industry and the associated target trainees. We have therefore been offering more basic courses such as “Learn to sew in 3 Days”, “Dressmaking”, “Professional Clothing Alteration”, and have received very positive feedbacks. To connect with this new target group, we have also adopted a different marketing approach which includes the use of social media and establishing links with NGOs and schools.

Last but not the least, we are most pleased with the progress of our synergetic collaboration with the Hong Kong Design Centre in the development of the Design Incubation Programme (DIP) and the Fashion Incubation Programme (FIP). We now see a much greater demand from the incubatees for prototype making from our Sample Development Centre and training courses that aim to improve their technical knowhow and skills that are essential to fashion design. It is envisaged that further mutual benefits can be achieved with the better understanding of the future needs from these incubatees.

# 訓練局委員 | Members of the Authority



楊振勳先生  
Mr YEUNG Chun-fan



陳達彬先生  
Mr CHAN Tat-pan, Benny



陳永安先生  
Mr CHAN Wing-on, Milton



陳永安先生  
Mr CHAN Wing-on, Roger



陳永榮先生  
Mr CHAN Wing-sun, Samuel



鄭文德先生  
Mr CHENG Man-tak, Richard



張啟秀女士  
Ms Janet CHEUNG



蔡少森先生  
Mr CHOI Shiu-sum, Philip



馮煒堯先生  
Mr FUNG Wai-yiu, Willie



馮婉嫻女士  
Ms FUNG Yuen-han



黃猶鴻先生  
Mr HWONG Yau-hung, Benny



林大輝博士  
Dr LAM Tai-fai, SBS, BBS, JP



劉文東先生  
Mr LAU Man-tung, Benjamin



吳鏡波博士  
Dr NG Keng-po, Roger



吳慧敏女士  
Miss NG Wai-min, Sylvia



黃愷明女士  
Miss WONG Hoi-ming, Iris



楊敏賢女士  
Ms YANG Ming-yen, Teresa



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

陳達彬先生  
Mr CHAN Tat-pan, Benny  
香港工業總會代表  
representing the Federation of Hong Kong Industries

陳永安先生  
Mr CHAN Wing-on, Milton  
香港毛織出口廠商會有限公司代表  
representing the Hongkong Knitwear Exporters & Manufacturers Association Ltd.

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

陳永榮先生  
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

張啟秀女士  
Ms Janet CHEUNG  
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.

馮婉嫻女士  
Ms FUNG Yuen-han  
職工會代表  
representing Trade Union

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.

劉文東先生  
Mr LAU Man-tung, Benjamin  
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

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**  
(2017年9月5日生效)  
(w.e.f. 5 September 2017)

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

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

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

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

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

# 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 training courses;
4. to make recommendations with respect to the rate of levy.

The Authority shall consist of 17 members of whom:

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

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

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

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

#### **財務委員會**

楊振勳先生(主席)  
陳達彬先生  
陳永榮先生  
鄭文德先生  
蔡少森先生  
林大輝博士  
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。

#### **建築事務發展委員會**

蔡少森先生(主席)  
陳達彬先生  
陳永安先生  
張啟秀女士  
劉文東先生  
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。

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)  
Mr CHAN Tat-pan, Benny  
Mr CHAN Wing-sun, Samuel  
Mr CHENG Man-tak, Richard  
Mr CHOI Shiu-sum, Philip  
Dr LAM Tai-fai  
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.

#### **Committee on Building Development**

Mr CHOI Shiu-sum, Philip (Chairman)  
Mr CHAN Tat-pan, Benny  
Mr CHAN Wing-on, Milton  
Ms Janet CHEUNG  
Mr LAU Man-tung, Benjamin  
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.

## 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  
吳鏡波博士  
吳慧敏女士

### 委員會職權：

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

## 公共關係委員會

鄭文德先生(主席)  
張啟秀女士  
馮煒堯先生  
馮婉嫻女士  
吳鏡波博士  
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  
陳永安先生  
陳永榮先生  
黃猶鴻先生  
劉文東先生

### 委員會職權：

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

## Committee on Courses and Equipment

Ms YANG Ming-yen, Teresa (Chairman)  
Mr CHAN Wing-on, Roger  
Mr HWONG Yau-hung, Benny  
Dr NG Keng-po, Roger  
Miss NG Wai-min, Sylvia

### Terms of Reference:

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

## Committee on Public Relations

Mr CHENG Man-tak, Richard (Chairman)  
Ms Janet CHEUNG  
Mr FUNG Wai-yiu, Willie  
Ms FUNG Yuen-han  
Dr NG Keng-po, Roger  
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, Milton  
Mr CHAN Wing-on, Roger  
Mr CHAN Wing-sun, Samuel  
Mr HWONG Yau-hung, Benny  
Mr LAU Man-tung, Benjamin

### Terms of Reference:

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



年底時，訓練局全職職員人數為四十六人。部份課程的講授，由四十名兼職講師負責，他們大多是來自業界的專才。

訓練局向來鼓勵職員進修，他們參與技能工作坊、管理研討會、短期培訓班、以至學術課程，都可以得到不同程度的資助。修讀學位課程者可獲部份資助，而參與其他技術和專業培訓者，可獲全數資助。年內，有十八名職員參與十八項不同形式的培訓項目。

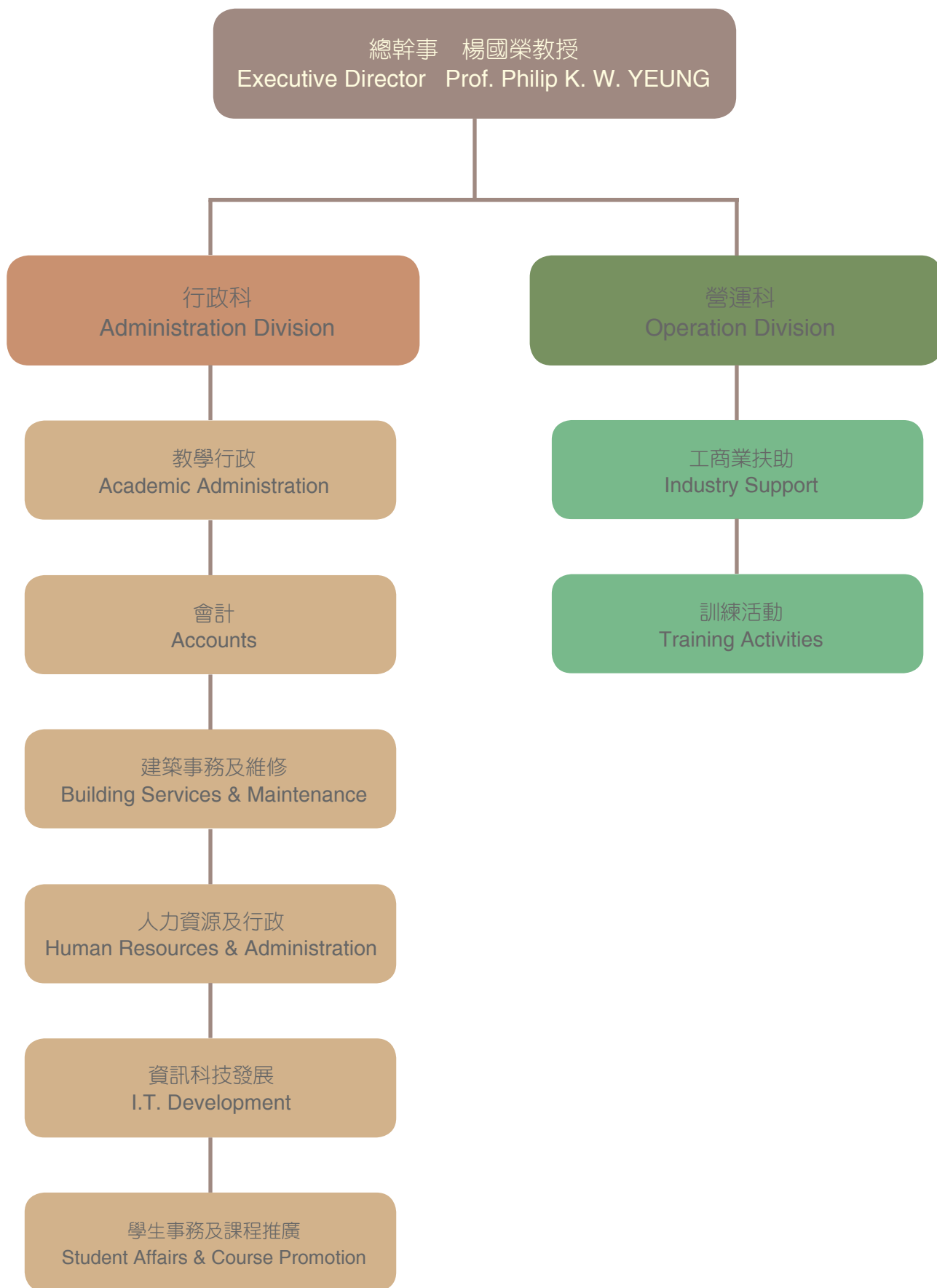
At the year-end, there was 46 full-time staff working in the Authority. At the same time, part of the training programmes were largely supported by 40 lecturers employed on a part-time basis. Most of them were experts from the industry.

The Authority is supportive of staff development in a variety of activities ranging from skills workshops, management seminars, to short courses and academic programmes. Staff who pursued academic degrees received partial sponsorship while those took part in training and professional events received full sponsorship. During the year, a total of 18 staff members benefited from the Authority's support for their participation in 18 programmes and activities.

年底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<br>NUMBER OF STAFF | STAFF GRADE              |
|-----------|-------------------------|--------------------------|
| 總幹事       | 1                       | Executive Director       |
| 總監        | 3                       | Director                 |
| 課程經理      | 1                       | Programme Manager        |
| 講師        | 2                       | Lecturer                 |
| 項目經理      | 3                       | Project Manager          |
| 項目主任      | 7                       | Project Officer          |
| 項目助理      | 4                       | Project Assistant        |
| 項目技術人員    | 6                       | Project Technical Staff  |
| 行政經理      | 1                       | Administrative Manager   |
| 行政主任      | 7                       | Administrative Officer   |
| 行政助理      | 5                       | Administrative Assistant |
| 技術員       | 2                       | Technician               |
| 辦公室助理     | 1                       | Office Support Assistant |
| 清潔員       | 3                       | Cleaner                  |
| <b>總計</b> | <b>46</b>               | <b>Total</b>             |



### 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：

- 中華基督教會基真小學
- 香港理工大學設計系碩士師生
- 澳洲Gordon Institute of TAFE

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:

- CCC Kei Chun Primary School
- Master of Arts in Design students from the Hong Kong Polytechnic University
- Gordon Institute of TAFE Australia

### 香港青年技能大賽與嘉年華 | WorldSkills Hong Kong Competition and Carnival

訓練局在2017年6月16至17日參與了全港最大型的技能盛事—「香港青年技能大賽與嘉年華」，由職業訓練局、建造業議會及製衣業訓練局合辦，並得到香港特別行政區政府教育局支持，共吸引了超過2萬名公眾人士入場。

The Authority joined WorldSkills Hong Kong Competition and Carnival from 16 to 17 June 2017, which is the largest skills event in Hong Kong jointly organised by the Vocational Training Council, the Construction Industry Council and the Clothing Industry Training Authority, and supported by the Education Bureau of the HKSAR Government, over 20,000 visitors participated in this event.

公眾人士透過技能比賽、各式體驗活動、星級專家講座等，體驗技能點亮生活的力量。訓練局參與了體驗活動攤位的部份，以「縫"印"學堂」為主題，讓公眾人士親身體驗如何將最新的布料打印技術與縫紉技術結合，並展出了揉合了最新的剪裁技巧的時裝設計。參觀人士均感到非常有興趣。

With Skills Competitions, try-a-skill activities and seminars by experts, visitors could experience the power and high relevance of skills in enriching our everyday life. The Authority participated at the part of the "Try-a-skill" activities with the theme of "Print-out Stitch-Up" for the public to experience how the latest garment printing technology can be combined with sewing skills. It also showcased how the latest pattern and sewing skills can be applied to fashion design. A lot of visitors were highly interested in it.



### 時裝繪圖設計比賽 | Fashion Illustration Design Competition

一如以往，訓練局於本年度亦舉辦了時裝繪圖設計比賽，旨在培養中學生對時裝設計的興趣，提供機會讓他們展示創意及時裝繪圖技巧。

時裝繪圖設計比賽2017再次獲得教育局全力支持，今年更得到Hermes-OTTO International及Epson HK 分別贊助是次比賽之獎項及應用的布料打印器材。是次比賽的主題是「至理名言」，並以時裝設計繪圖形式進行。

比賽分別設有兩組：

- 初級組（中一至中三學生參加）：設計一件T恤上的圖案
- 高級組（中四至中六學生參加）：設計一套可以日常穿著的時尚服飾，款式不限，以及一個布袋設計（只限圖案）。

本年度共收到來自20多所中學，兩個組別合共超過200件參賽作品。並由贊助商代表及本局導師選出兩個組別各10位同學入圍進行二輪甄選。

Same as previous years, 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.

Fashion Design and Illustration Competition 2017 had been completed successfully with the support of EDB and sponsored by OTTO International for the prize and materials of workshop, and Epson HK sponsored the garment printing equipment. The theme of the competition is “Words of Wisdom” in the format of fashion design illustration.

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 and a tote bag (graphic only)

This year, there were over 20 secondary schools joined the competition with over 200 pieces submitted for the 2 groups. The representatives from sponsors and the lecturer from the Authority had selected 10 students from each groups to enter the second-round screening.





入圍的參賽者獲邀於4月13日前來訓練局參加工作坊，體驗布料打印技術，並將自己設計的作品親自製作出來。

及後於4月29日，各入圍者聯同其親友及老師出席頒獎禮。訓練局幹事楊國榮教授、Hermes-OTTO International及Epson HK的代表亦有到場支持並頒贈獎項予各得獎者。當日亦有展出入圍同學的作品。

The finalists were invited to join the workshop hosted at the Authority on 13 April, to experience the garment printing technology and turn their own design into a final product.

On 29 April, all finalists together with their friends, relatives and teachers attended the prize presentation ceremony. The Executive Director of the Authority, Professor Philip Yeung, and representatives from Hermes-OTTO International and Epson HK also attended to support the event and presented the prizes to the winners. Pieces from the finalists were showcased during the ceremony as well.



### 世界青年技能大賽 | WorldSkills Competition

經過一年密集式紙樣及縫製技術的實習培訓後，訓練局最終選出香港知專設計學院時裝設計高級文憑畢業生潘家雯同學作為世界技能大賽香港區代表。

在旭日集團贊助下，潘家雯於2017年6月6日至9日往上海及蘇州參加2017中國國際技能大賽，與其他12個地區選手同場競技，並為10月的世界技能大賽進行熱身。

After an intensive training on pattern making and sewing skills at the Authority for a year, the graduate of the Higher Diploma in Fashion Design of Hong Kong Design Institute, Miss Carmen Poon was selected as the representative of Hong Kong in the WorldSkills Competition.

With the sponsorship from Glorious Sun Group, Miss Carmen Poon participated the China International Skills Competition 2017 held in Shanghai and Suzhou from 6 to 9 June 2017, to compete against representatives from 12 other regions, as a warm-up for the WorldSkills Competition in October.



2017阿布扎比世界技能大賽香港代表團授旗禮於2017年9月8日舉行。訓練局主席楊振勳先生及總幹事楊國榮教授亦有出席，為時裝科技項目選手潘嘉雯打氣。

The Flag Presentation Ceremony for Hong Kong Delegation to WorldSkills Abu Dhabi 2017 was held on 8 September 2017. Chairman of the Authority Mr Yeung Chun-fan and Executive Director Prof. Philip Yeung also attended the ceremony to support the competitor of the Fashion Technology trade Miss Carmen Poon.





於2017年10月15日至18日潘嘉雯代表香港前往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」時裝科技項目，與其他國家或地區代表交流切磋。此乃相隔14年後，香港再次派出代表出戰時裝科技項目。潘嘉雯最終獲得679分，於30位參賽者中排行第19。訓練局導師劉綺雯亦一同前往阿布扎比，擔任項目專家及負責評審工作。

From 15 to 18 October 2017, Miss Carman Poon represented Hong Kong to participate the Fashion Technology trade of the Youth Skill Olympics - WorldSkills Competition in Abu Dhabi, in order to uplift the professional skills standards and learn from other young professionals coming from other regions. Hong Kong sent competitor in this trade after 14 years. Miss Poon had achieved 679 and was ranked 19 out of 30 competitors. The Authority's lecturer, Ms Anna Lau also participated as the trade expert and responsible for judgement.



## 時尚高峰（香港）2017 | Fashion Summit (HK) 2017

時尚高峰（香港）2017是在香港舉行的首屆以「可持續時尚」為主題的亞洲盛事，由製衣業訓練局、立法會鍾國斌議員辦事處、香港知專設計學院、香港紡織及成衣研發中心、Redress、時裝企業持續發展聯盟、世界自然基金會香港分會聯合舉辦。

### 時尚高峰會

時尚高峰會於2017年9月7日至8日在香港會議展覽中心舉行，以「時尚高峰 - 零影響」為主題，旨在令公眾加深認識香港時裝界在領導國際同業變革上擔當的角色，以及香港在推動全球可持續發展上肩負的重要角色。

大會邀請到政務司司長張建宗先生以及環境局局長黃錦星先生主持開幕儀式，為期兩天的會議雲集香港時裝界舉足輕重的持份者，為推動同業變革和可持續時裝發展，互相交流以及發表意見。講者包括，環境局局長黃錦星先生、中國紡織工業聯合會副會長、南豐集團、開雲集團、H&M基金會、PVH、C&A基金會、Patagonia，以及多間國際知名服裝製造廠商的管理層。藉著是次時尚高峰（香港），共同探討未來時裝界可用的先進科技、面臨的問題及解決方案，並着手推動時裝循環的可持續效益，和促進布料製造商、生產廠商、品牌和學者合作的精神，從而得到有效又實際的改變。



Fashion Summit (HK) is an inaugural event on sustainable fashion in Asia held in Hong Kong, jointly organized by the Clothing Industry Training Authority, Hon Felix Chung Office, the Hong Kong Design Institute, The Hong Kong Research Institute of Textiles and Apparel, Redress, Sustainable Fashion Business Consortium and World Wild Fund Hong Kong.

### Fashion Summit (HK)

The conference held on 7 - 8 September at the Hong Kong Convention and Exhibition Centre under the theme "Fashion Summit (HK) – Zero Impact" which aimed to raise understanding and awareness on the role of the Hong Kong fashion industry in leading the charge for revolutionary change, and the critical role Hong Kong can play in driving sustainability.

Mr Matthew Cheung Kin-chung, Chief Secretary for Administration, and Mr Wong Kam-sing, Secretary for the Environment officiated the opening ceremony. This 2-day event gathered stakeholders of the sustainable fashion industry, enabling them to exchange ideas over the development of sustainable fashion and promoting revolutionary change of the industry. Speakers included: Mr Wong Kam-sing, the Secretary for the Environment; the Vice Chairman of China National Textile and Apparel Council; Nan Fung Group; Kering Group; H&M Foundation; PVH; C&A Foundation; Patagonia, as well as the heads of several leading global apparel manufacturers among others. Via this precious international platform of the Fashion Summit (HK) to explore the new technology and solutions for the future of the fashion industry, and to tackle the pertinent issues facing the industry in terms of driving sustainable outcomes at each point in the fashion loop cycle as well as foster the spirit of collaboration for fabric makers, manufacturers, brands and academia, bringing them together to effect real, impactful change.







### 時尚未來挑戰大獎

時尚高峰（香港）的另一個項目是專為本地大學生而設的「時尚未來挑戰大獎」，希望透過大學生與業界的專業人士互相交流，藉此增強他們的創意、批判性思維、解難能力和表達技巧之餘，更讓他們吸取可持續發展概念、環保意識和時裝業的最新知識，令可持續時尚的信念薪火相傳。

大獎賽以「如何解決時裝界未來5至10年的挑戰」為主題，參賽的學生需為時裝業的未來，構思創新的解決方案。比賽由2017年9月開始進行，決賽及頒獎典禮將於2018年1月舉行。勝出隊伍可獲得南豐紗廠(The Mills)提供實習機會及贊助現金獎港幣15,000元。

### Fashion Future Challenge Award

The Fashion Future Challenge Award was another event which aimed at all local university students. Through the interaction between university students and industry professionals, it would nurture their creativity, critical thinking, problem-solving and presentation skills, and drive them to think about the concept of sustainable development, environmental awareness and the latest fashion trends, spreading the concept of sustainable fashion.

With the core competition challenge being “How to solve the challenges of the fashion industry in the next five to ten years”, young university students develop innovative solutions for the fashion industry for the years to come. The event commenced in September 2017 and the finals and awards ceremony will be taken place in January 2018. The winners will be awarded the prize of an internship opportunity as well as cash prize of HK\$ 15,000 sponsored by The Mills.

於2017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 2017, 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6,732名畢業生/學員，以下是完成課程的人數分佈：

This year, a total of 6,732 graduates / trainees completed the programmes at the Authority. The number of graduates / trainees of each programme type is summarised as follows:

| 課程類別      | 畢業／培訓人數<br>NUMBER OF GRADUATES /<br>TRAINEES | PROGRAMME TYPE       |
|-----------|--|----------------------|
| 訓練課程      | 1,045  | Training Programmes  |
| 企業培訓      | 1,676  | Corporate Training   |
| 研討會／工作坊   | 4,011  | Seminars / Workshops |
| <b>總計</b> | <b>6,732</b>                                 | <b>Total</b>         |

於2017年，訓練局開辦了一系列級別由證書到高等文憑的兼讀制課程。課程涵蓋車縫及改衣、實現設計/樣辦、紙樣、時尚裁製、鞋履與皮革、男士西裝、設計、創意手藝、服裝物料與輔料及製衣技術範疇。所有課程都是為相關行業從業員及有興趣人士而設，期望課程可更新及提升學員的知識和技能，從而增強他們的表現和市場競爭力。除學歷課程外，訓練局亦有開辦供在職及有興趣人士入讀的非學歷課程，學員可於短期內學習特定的知識或技能。

## 高等文憑

於2017年，訓練局開辦了兩個高等文憑課程，包括針織品及營銷學高等文憑和服裝及營銷學高等文憑。學員成功修畢六個指定單元及完成香港紡織及服裝學會舉辦的考試，可獲發相關的高等文憑。

## 服裝創製技術文憑 服裝產品開發文憑

訓練局於2017年初推出兩個資歷架構第3級課程。其中服裝創製技術文憑旨在培訓學員時尚服飾創製（裁剪及車縫）的技術能力。學員可學習到紡織物料、紙樣設計和服裝生產範疇的技術知識。至於服裝產品開發文憑則旨在讓學員能學習到商業及技術開發時裝產品的能力。此課程的學員可學到紡織物料、時裝設計、紙樣設計、服裝生產和電腦應用範疇的最新知識和技術。

In 2017, the Authority offered a series of part-time programmes range from certificate level to advanced diploma level. The programmes covered the areas of sewing and alteration, realizing design/prototype, pattern making, dressmaking, shoes and leather, men's suit tailoring, design, creative skill/craft, clothing materials and trims, and clothing technology. All these programmes were designed for the practitioners in relevant industries as well as interested students to update and upgrade their knowledge and skills so as to enhance their performance and competitiveness in the market. Besides the award-bearing programmes, the Authority also offered non-award bearing courses for in-service personnel and interested students to acquire specific knowledge or skills in a short term.

## Advanced Diploma

The Authority offered two advanced diploma programmes, including Advanced Diploma in Knitwear Studies and Merchandising, and Advanced Diploma in Apparel Studies and Merchandising in 2017. By completing the six specific modules offered by the Authority and the examinations organised by the Hong Kong Institution of Textile and Apparel, the students would be awarded the respective advanced diplomas.

## Diploma in Fashion Creation Technology Diploma in Fashion Product Development

Two QF level 3 diploma programmes were launched in early 2017. Diploma in Fashion Creation Technology aimed to equip students with technical competence in fashion clothing creation (cut and sewn). Students would learn about the technical knowledge in the area of textile materials, pattern design and clothing production. And the Diploma in Fashion Product Development aimed to equip students with competence in developing fashion products that are commercially and technical viable. Students would learn the latest knowledge and skills in the area of textile materials, fashion design, pattern design, clothing production and computer application.

## 服裝及紡織文憑

此課程頒發的學歷分兩個級別，分別是證書和文憑。要取得文憑，學員要完成3張證書或18個單元。視乎其興趣，學員可從不同專業範疇中選取修讀單元。

## 一年制三維服裝設計及創樣製作文憑課程

此文憑課程已納入持續進修基金可發還款項課程。課程的對象為樣辦製造員、紙樣設計員、跟單、時裝設計師及其他相關行業的從業員。除電腦輔助時裝設計外，學員亦可學到商業時裝設計、立體紙樣設計技術和立體服裝及製作。

## 男士西裝製作證書

此證書課程包含兩個單元，分別是基礎男士西裝裁剪和基礎男士西裝縫製，讓學員可學到量裁、紙樣製作及男士西裝製作的技術。完成此課程，學員可擴闊其知識，並提升其技術及就業能力。

## 鞋履證書

此證書課程的學員須成功完成兩個單元，分別是製鞋工藝和鞋履皮革。除鞋履製作及皮革應用的知識和應用技術，學員還可參加一個為期一天的皮革廠參觀活動，可進一步了解工廠的運作。

## Diploma Scheme in Fashion and Textile Studies

This programme offered two levels of awards, including Certificate and Diploma. To obtain a diploma, students have to complete three certificates or 18 modules. Depending on their interests, students could select the modules from a pool of modules under different concentrations.

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

This diploma programme was included in the list of reimbursable courses for Continuing Education Fund and the targets of this programme were sample makers, pattern makers, merchandisers, fashion designers and other practitioners of relevant industries. Besides computer aided fashion design, students could also learn practical skills in commercial fashion design, 3D pattern design technologies, and 3D garments and making.

## Certificate in Men's Suit Tailoring

This certificate programme comprised of two modules, Fundamental Men's Suit Drafting and Fundamental Men's Suit Making. It was designed to equip students with skills in body measurement, pattern making and men's tailored suit making. By completing this programme, students could broaden their knowledge and enhance their skills as well as employability.

## Certificate in Footwear

Students of this certificate programme had to complete two modules, Practical Shoemaking and Footwear Leather successfully. Besides knowledge and practical skills in footwear making and application of leather, students could also attend a 1-day leather factory visit in order to have a thorough understand of the factory operation.



## 短期課程

除手袋設計、時裝設計、洗衣知識和車縫課程，訓練局亦設計了一系列新的短期課程，包括有領線效果、花邊效果、繡工房、摺褶效果、服裝修改、時尚服裝裁製、紙樣設計及鞋履製作課程，供在職及有興趣人士修讀。



## Short Courses

Besides handbag design, fashion design, laundry knowledge and sewing courses, the Authority also developed a series of new short courses like neckline development, ruffles and flounces, embellishment, darts manipulation, clothing alteration, dressmaking, pattern design and footwear making courses for the in-service personnel and interested students.



## 「新技能提升計劃」課程

除紙樣設計及立體量裁技巧課程，訓練局亦開辦了一個胸圍產品知識新系列課程。新課程目的是向相關行業新入行人士提供培訓，並提升從業員的知識和技能，同時確保內衣業持續發展。

## “Skills Upgrading Scheme Plus” Courses

Besides the pattern design and modelling techniques courses, the Authority also offered a new series of retraining courses in knowledge of bra product. The aims of these new courses were to provide training to the new entrants of relevant industries, enhance the knowledge and skills of the practitioners and ensure the sustainable development of intimate apparel industries.

訓練局舉辦了一系列特定為服裝及相關行業的度身訂造企業培訓。範圍涵蓋了時裝設計、零售、計價、保養及維修和買貨。2017年舉辦的培訓項目如下：

- 「服裝採買」暑期班課程
- 平車保養及維修進階培訓班
- 時裝設計作品集製作坊
- 基本針織及毛衣計價
- 培訓短片製作

A series of tailor-made corporate training was organised for organisations in the fashion and related industries. The areas covered by the training were fashion design, retailing, costing, maintenance and repairing, and buying. Following is a list of the training organised in 2017:

- “Fashion Buying” Summer Course
- Advanced Training Course on Maintenance and Repairing of Sewing Machine
- Fashion Portfolio Making Workshop
- Basic Knitting and Sweater Costing
- Development of Training Videos



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2017年舉辦的主要工作坊如下：

## 「作業基礎碳足跡模型」培訓

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

截至2017年底，已有63家工廠取得系統的使用權證，並接受過此培訓。

## Higg指數培訓

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。

2017年，SAC推出設施環境模組3.0版。此版本引入改善的線上工具及提供更智能的分析，並增強培訓和資源。

A series of short-term seminars and workshops has been organised by the Authority. They are open 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 workshops were organised in 2017:

## Training on ACFM

The Authority had developed a computer system, called Activity-based Carbon Footprint Modelling (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 2017, 63 factories had acquired the system license and received such training since inception.

## Higg Index Training

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 training in China region for users required to take the assessment.

In 2017, SAC had rolled out Facility Environmental Module 3.0 version. This improved version introduces enhanced online tool, offers smarter analytics, and provides enhanced training and resources.



此外，訓練局也舉辦了以下之研討會及工作坊：

- 運動休閒風熱潮：機能性紡織品的美麗新世界
- 大數據的應用實例
- 時裝及紡織業的化學品管理
- 認識「化學品管理系統」
- 紡織品顏色管理
- 棉花全球市場、採購和可持續性
- 化學品管理標準的演進
- 為 Higg Index 3.0 作準備 - 化學品管理
- 製衣及紡織業環球供應鏈及O2O業務
- 中國紡織服裝企業社會責任管理體系系統 CSC9000T（修訂版）發佈會
- 模杯稱身技術
- 產品中不含有害化學物質研討會
- 2018春夏季羊毛消費者趨勢
- 邁向更清潔的生產年代
- 轉型B2B2C電商：開拓國外國內新市場

In addition, the Authority had also organised the following seminars and workshops:

- Athleisure: the Beauty of a Performance Material World
- Big Data Use Cases
- Chemical Management At A Glance
- Chemical Management System Workshop
- Colour Management of Textiles
- Cotton Global Market, Sourcing and Sustainability
- Evolving Standard for Chemical Management
- Get Prepared for Higg Index 3.0 – Chemical Management Section
- Global supply chain and O2O business in the garment and textile industry
- Launch of Revised CSC9000T – CNTAC's Social Responsibility Management System for Textile and Apparel Sector
- Molded Cup Fitting Technology
- No More Hazardous Chemicals In Products
- S/S 2018 Wool Consumer Trends
- Stepping Into The Cleaner Production Age
- Transforming B2B2C business: Open up New Foreign and Domestic Markets



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。

## 為服裝業制定《能力標準說明》

資歷架構秘書處委託訓練局作為專業撰寫人，為服裝業的主要職能範疇編寫及制定能力標準（即《能力標準說明》）。為了讓業界人士能廣泛參與能力標準的制定過程，教育局為服裝業成立了行業培訓諮詢委員會（簡稱諮委會），成員包括僱主、僱員、專業團體及監管機構代表。諮委會為持分者提供平台，讓他們能就行業的培訓需求及人力發展交換意見。

訓練局透過採用不同的研究方法，包括訪談、網上行業職位分析、文獻回顧、實地以及問卷調查等方式，對香港服裝業的各種職能和職務，以及相關能力要求進行了深入探討。研究項目總共獲得逾七十間公司和超過三百五十名從業員參與，並翻查了多於七百份職位的資訊。

在制定《能力標準說明》的過程中，諮委會成員、從業員及專家的意見和回饋被廣泛徵詢和參考。同時，訓練局亦參考了學術文獻、已確立的能力典範及其他行業和國家的能力標準，務求令能力標準更加完善。期內主要成果包括：

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.

## Development of Specification of Competency Standards for Fashion Industry

The Qualifications Framework Secretariat has appointed the Authority as the professional writer to draw up the competency standards (Specification of Competency Standards (SCS)) for key functional areas of the fashion industry. With an aim to facilitating industry-wide participation, the Education Bureau has set up the Fashion Industry Training Advisory Committee (ITAC), consisting of representatives of employers, employees, professional bodies and regulatory bodies of the industry, to serve as a platform for stakeholders to exchange views on the training needs and manpower development for the fashion industry.

The Authority has adopted different research methods such as interview, online job search, literature review, field study, and questionnaire survey to investigate the job functions, tasks, and associated competency requirements in the Hong Kong fashion industry. The research project has involved more than 70 companies and 350 industry practitioners, and reviewed over 700 job advertisements.

In the development of the SCS, advice and feedback from ITAC members, industry practitioners and subject matter experts have been sought. In addition, references have been made to scholarly work, well-established competency models as well as competency standards for other industries and countries. Major accomplishments include:

- 認定行業不同的職能範疇及各職能範疇下的進階路徑
- 編定各職能範疇下的職務列表
- 確定各職務的能力要求
- 制定能力單元列表和內容
- Identification of functional areas and progression pathways
- Generation of task lists
- Determination of competency requirements
- Development of the Units of Competency lists and content



## 通過研究全球紡織品材料開發與應用技術趨勢，以及對本地紡織和時裝產業能力和差距的深入研究，為香港中小型企業紡織和時裝業建立再工業化路線圖

本項目旨在對紡織時裝產業現有的創新技術及物料進行資料研究，並對本地乃至全球工業界及學術界的領袖進行深度訪談。項目計劃制定香港首個產業技術路線圖；鑒別最具發展前景的技術方向，幫助紡織時裝產業在未來香港經濟中繼續扮演主要角色。這項研究對於香港中小企業與社會的可持續發展非常重要。

## Establishing re-industrialization roadmap for HK SMEs of the Textile and Fashion Industry through an in-depth study of worldwide material development and technology application trend and the capability and gap with the local industry

This project aims to conduct desktop research on existing innovative technologies and materials in the industry, and it also involves in-depth interviews with leaders in both the local and global industrial and academic circles. The planned deliverable is the first technology roadmap for Hong Kong. The project identifies the promising directions of technology developments for enabling textile and fashion industry to continue playing a major role in the future Hong Kong economy, which is critically important for the sustainable development of the Hong Kong SME and the society at large.

## 2017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
- 一次成功內衣開發系統

## Other key projects in 2017 included:

- Advisory Service on Higg Index 2.0 (Facility Environmental Module)
- Implementation of Activity Based Carbon Footprint Modelling System
- Preparation of ESG Report
- Right-first-time Product Development System for Intimate Apparel

## 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。

### 建構內衣產品作業基礎碳足跡模型（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。

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

### SimFactory - 成衣生產管理的電腦輔導系統

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。

## 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.

### Activity-based Carbon Footprint Modelling of the Manufacturing Processes of Intimate Apparel Products (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, customization in report generation, as well as offering of energy saving advices to user.

### SimFactory - A Computerized Coaching System for Sewing Line Management

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 industry engineering foundation.

## 中小企業發展支援基金資助的項目

### 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樣辦。

工場設立的目的為：

- 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，以傳授縫紉和紙樣技術

## Project Funded by the SME Development Fund

### 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



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，提高效率和制定全球標準。因為現時在服裝、紡織、鞋類行業內缺乏統一的標準。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，因這可能會導致加強管制條例。

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 industries. This gap creates conflicting requirements across customers. GAFTI's goal is to reduce complexity and remove costs from common industry practices and prevent increased scrutiny from press and governments, which could lead to increased regulation.



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

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



香港內衣業聯會有限公司於二零零三年十二月一日正式成立。香港內衣業聯會的會員來自製造商、出口商、批發商、分銷商、零售商和成品內衣、泳裝、睡衣及製造原料採購代理商，宗旨是與有關政府機構、貿易協會及行業支持機構緊密合作，為香港整體的經濟作出貢獻。

The Hong Kong Intimate Apparel Industries' Association Ltd. (HKIAIA) was established and incorporated on 1 December 2003. The members of HKIAIA comprise manufacturers, exporters, wholesalers, distributors, retailers and sourcing agents of finished undergarments, swimwear, lingerie, sleepwear and the raw materials. HKIAIA aims to work in close collaboration with relevant government bodies, trade associations, and industry support organizations, and contribute towards the economic wellbeing of Hong Kong as a whole.



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 its members' experiences and knowledge with those seeking to invest into the “the last frontier” of Asia.



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、政府機構、非政府組織、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, governments, non-governmental organisations, service suppliers, trade associations 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.

## 致製衣業訓練局各委員

(依據工業訓練(製衣業)條例在香港成立)

### 意見

本核數師(以下簡稱「我們」)已審核列載於第34頁至65頁製衣業訓練局(以下簡稱「訓練局」)的財務報表,此財務報表包括於2017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2017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。

### 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。

## To the members of Clothing Industry Training Authority

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

### Opinion

We have audited the financial statements of Clothing Industry Training Authority (the "Authority") set out on pages 34 to 65, which comprise the statement of financial position as at 31 December 2017, 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 2017, 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.

### 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.

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。

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。

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 HKSAs 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.

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.

- 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。
- 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。
- 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.
- 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.

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。

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.

安永會計師事務所  
香港執業會計師

ERNST & YOUNG  
Certified Public Accountants  
Hong Kong

2018年4月17日

17 April 2018

\*報告之中文譯本如與英文有異，概以英文為準。



截至2017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 2017

|                           |   | 附註<br>Notes | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|---------------------------|---|-------------|--------------------|--------------------|
| <b>收入</b>                 | <b>INCOME</b>   |             |                    |                    |
| 訓練稅總徵收額                   | Gross training levy   |             | 121,873            | 173,760            |
| 減：香港海關徵收費用                | Less: Collection fee charged by Customs and Excise Department                                 |             | (54,201)           | (52,289)           |
|                           |   |             | 67,672             | 121,471            |
| 銀行利息收入                    | Bank interest income  |             | 4                  | 1,027              |
| 培訓課程收費                    | Receipts from training courses  |             | 9,948,257          | 8,738,468          |
| 工業項目收入                    | Industrial project income   |             | 10,405,189         | 7,987,024          |
| 政府補助金                     | Government grants   | 4           | -                  | 8,000              |
| 股息收入                      | Dividend income   |             | 9,197,640          | 5,495,874          |
| 雜項收入                      | Sundry income   |             | 264,821            | 726,389            |
|                           |   |             | 29,883,583         | 23,078,253         |
| <b>支出</b>                 | <b>EXPENDITURE</b>  |             |                    |                    |
| 審核費                       | Audit fee   |             | 145,000            | 140,000            |
| 折舊                        | Depreciation  | 6           | 1,167,333          | 1,130,416          |
| 宣傳費用                      | Expenses on publicity   |             | 104,277            | 143,824            |
| 一般行政開支                    | General administrative expenses   |             | 4,412,439          | 4,324,679          |
| 大廈維修費用                    | Building maintenance expenses   |             | -                  | 4,112,180          |
| 工業項目開支                    | Industrial project expenses   |             | 7,450,940          | 6,146,762          |
| 培訓課程講師費                   | Lecture fee on training courses   |             | 908,399            | 883,960            |
| 員工成本                      | Staff costs   |             | 10,692,079         | 10,601,608         |
| 培訓成本                      | Training costs  |             | 518,896            | 535,732            |
| 出售物業、廠房及設備之虧損             | Loss on disposal of items of property, plant and equipment                                    |             | 4,080              | 5,063              |
|                           |   |             | 25,403,443         | 28,024,224         |
| <b>本年度盈餘/(虧損)</b>         | <b>SURPLUS/(DEFICIT) FOR THE YEAR</b>   |             | 4,480,140          | (4,945,971)        |
| 其他全面收益/(虧損)               | OTHER COMPREHENSIVE INCOME/(LOSS)   |             |                    |                    |
| 在隨後期間，重新分類至損益之其他全面收益/(虧損) | Other comprehensive income/(loss) to be reclassified to profit or 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   |             | 21,175,600         | (2,050,900)        |
| 重新分類至損益之出售收益              | Reclassification adjustments for gain on disposal included in profit or loss                  |             | -                  | (461,160)          |
| 年內其他全面收益/(虧損) (除稅後)       | OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR, NET OF TAX                                    |             | 21,175,600         | (2,512,060)        |
| 本年度總全面收益/(虧損)             | TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR  |             | 25,655,740         | (7,458,031)        |

**2017年12月31日財務狀況表**  
**STATEMENT OF FINANCIAL POSITION**  
**31 December 2017**

|                    |  | 附註<br>Notes | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|--------------------|--|-------------|--------------------|--------------------|
| <b>非流動資產</b>       | <b>NON-CURRENT ASSETS</b>                            |             |                    |                    |
| 物業、廠房及設備           | Property, plant and equipment                        | 6           | 2,933,846          | 3,982,202          |
| 可供出售股本投資           | Available-for-sale investments                       | 7           | 125,353,600        | 104,178,000        |
| 預付款項               | Prepayments  | 9           | 107,490            | -                  |
| 非流動資產總額            | Total non-current assets                             |             | 128,394,936        | 108,160,202        |
| <b>流動資產</b>        | <b>CURRENT ASSETS</b>                                |             |                    |                    |
| 應收帳款               | Accounts receivable                                  | 8           | 681,804            | 703,118            |
| 預付款項、按金及其他應收<br>帳款 | Prepayments, deposits and other<br>receivables       | 9           | 1,189,993          | 1,595,982          |
| 現金及銀行結餘            | Cash and bank balances                               | 10          | 14,756,971         | 8,131,785          |
| 流動資產總額             | Total current assets                                 |             | 16,628,768         | 10,430,885         |
| <b>流動負債</b>        | <b>CURRENT LIABILITIES</b>                           |             |                    |                    |
| 應付帳款               | Accounts payable                                     | 11          | 227,695            | 188,274            |
| 其他應付帳款及應計費用        | Other payables and accruals                          | 12          | 6,024,546          | 5,287,090          |
| 流動負債總額             | Total current liabilities                            |             | 6,252,241          | 5,475,364          |
| <b>流動資產淨額</b>      | <b>NET CURRENT ASSETS</b>                            |             | 10,376,527         | 4,955,521          |
| <b>資產淨額</b>        | <b>Net assets</b>                                    |             | 138,771,463        | 113,115,723        |
| <b>儲備</b>          | <b>RESERVES</b>                                      |             |                    |                    |
| 普通儲備               | General reserve                                      | 13          | 38,203,119         | 33,722,979         |
| 可供出售股本投資重估儲備       | Available-for-sale investment revaluation<br>reserve |             | 100,568,344        | 79,392,744         |
| <b>儲備總額</b>        | <b>Total reserves</b>                                |             | 138,771,463        | 113,115,723        |



主席 Chairman

截至2017年12月31日止年度權益變動表  
STATEMENT OF CHANGES IN EQUITY  
Year ended 31 December 2017

|                            |   | 可供出售股本<br>投資重估儲備<br>Available-for-sale<br>investment<br>revaluation<br>reserve<br>港元<br>HK\$ | 普通儲備<br>General<br>reserve<br>港元<br>HK\$ | 合計儲備<br>Total<br>reserves<br>港元<br>HK\$ |
|----------------------------|---|--|--|---|
| 於2016年1月1日                 | At 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<br>平價值變動         | Changes in fair value of available-<br>for-sale Investments                     | (2,050,900)  | -  | (2,050,900)                             |
| 重新分類調整至損益<br>之出售收益         | Reclassification adjustments for gain<br>on disposal included in 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日及<br>2017年1月1日 | At 31 December 2016 and<br>1 January 2017                                       | 79,392,744   | 33,722,979                               | 113,115,723                             |
| 年內盈餘                       | Surplus for the year  | -  | 4,480,140                                | 4,480,140                               |
| 年內其他全面收益：                  | Other comprehensive income for the<br>year:                                     |  |  |   |
| 可供出售之投資之公<br>平價值變動         | Changes in fair value of available-<br>for-sale investments                     | 21,175,600   | -  | 21,175,600                              |
| 年內總全面收益                    | Total comprehensive income for the<br>year                                      | 21,175,600   | 4,480,140                                | 25,655,740                              |
| 於2017年12月31日               | At 31 December 2017   | 100,568,344  | 38,203,119                               | 138,771,463                             |

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

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

**截至2017年12月31日止年度現金流量表**  
**STATEMENT OF CASH FLOWS**  
**Year ended 31 December 2017**

|                           |  | 附註<br>Notes | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|---------------------------|--|-------------|--------------------|--------------------|
| <b>經營業務所得現金流量</b>         | <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                        |             |                    |                    |
| 本年度盈餘/(虧損)                | Surplus/(deficit) for the year                                     |             | 4,480,140          | (4,945,971)        |
| 調整：                       | Adjustments for:   |             |                    |                    |
| 銀行利息收入                    | Bank interest income   |             | (4)                | (1,027)            |
| 可供出售股本投資的股息收入             | Dividend income from available-for-sale investments                |             | (9,197,640)        | (5,495,874)        |
| 出售物業、廠房及設備之虧損             | Loss on disposal of items of property, plant and equipment         |             | 4,080              | 5,063              |
| 可供出售之投資收益                 | Gain on disposal of available-for-sale investments                 |             | -                  | (496,279)          |
| 折舊                        | Depreciation   | 6           | 1,167,333          | 1,130,416          |
|                           |  |             | (3,546,091)        | (9,803,672)        |
| 應收帳款減少                    | Decrease in accounts receivable                                    |             | 21,314             | 670,095            |
| 預付款項、按金及其他應收帳款減少/(增加)     | Decrease/(Increase) in prepayments, deposits and other receivables |             | 298,499            | (596,942)          |
| 應付帳款增加                    | Increase in accounts payable                                       |             | 39,421             | 85,149             |
| 其他應付帳款及應計費用增加             | Increase in other payables and accruals                            |             | 737,456            | 2,250,457          |
| 經營業務用於現金流量淨額              | Net cash flows used in operating activities                        |             | (2,449,401)        | (7,394,913)        |
| <b>投資業務所得現金流量</b>         | <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                        |             |                    |                    |
| 購入物業、廠房及設備項目              | Purchases of items of property, plant and equipment                | 6           | (123,057)          | (775,030)          |
| 已收利息                      | Interest received  |             | 4                  | 1,027              |
| 已收可供出售股本投資的股息             | Dividends received from available-for-sale investments             |             | 9,197,640          | 5,495,874          |
| 出售可供出售之投資所得款項             | Proceeds from sales of available-for-sale investments              |             | -                  | 1,916,719          |
| 投資業務所得現金流量淨額              | Net cash flows from investing activities                           |             | 9,074,587          | 6,638,590          |
| <b>現金及現金等值項目增加/(減少)淨額</b> | <b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>        |             | 6,625,186          | (756,323)          |
| 年初現金及現金等值項目               | Cash and cash equivalents at beginning of year                     |             | 8,131,785          | 8,888,108          |
| <b>年終現金及現金等值項目</b>        | <b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>                    |             | 14,756,971         | 8,131,785          |
| <b>現金及現金等值項目結餘分析</b>      | <b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>           |             |                    |                    |
| 現金及銀行結餘                   | Cash and bank balances   | 10          | 14,756,971         | 8,131,785          |



## 1. 公司資料

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

### 2.1 編製基準

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

### 2.2 會計政策變動及披露

訓練局已於本年度財務報表首次採用以下經修訂的香港財務報告準則。

香港會計準則第7號（修訂本）  
*披露計劃*

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*

香港財務報告準則第12號（修訂本）  
*為2014年至2016年週期之年度改進的部分*  
*對其他實體權益之披露：釐清香港財務報告準則第12號之範圍*

採納以上經修訂準則對本財務報表並無重大財務影響。

## 1. CORPORATE INFORMATION

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

### 2.1 BASIS OF PREPARATION

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

### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

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

Amendments to HKAS 7  
*Disclosure Initiative*

Amendments to HKAS 12  
*Recognition of Deferred Tax Assets for Unrealised Losses*

Amendments to HKFRS 12  
*included in Annual Improvements to HKFRSs 2014-2016 Cycle*  
*Disclosure of Interests in Other Entities: Clarification of the Scope of HKFRS 12*

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>1</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>1</sup>

香港財務報告準則第9號  
金融工具<sup>1</sup>

香港財務報告準則第9號（修訂本）  
具有負補償之提前還款特性<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>1</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>1</sup>

香港財務報告準則第16號  
租賃<sup>2</sup>

香港財務報告準則第17號  
保險合約<sup>3</sup>

香港會計準則第28號（修訂本）  
於聯營公司及合營企業之長期權益<sup>2</sup>

香港會計準則第40號（修訂本）  
轉撥投資物業<sup>1</sup>

香港（國際財務報告詮釋委員會）  
一詮釋第22號  
外幣交易及預付代價<sup>1</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>1</sup>

Amendments to HKFRS 4  
*Applying HKFRS 9 Financial Instruments with HKFRS 4 Insurance Contracts*<sup>1</sup>

HKFRS 9  
*Financial Instruments*<sup>1</sup>

Amendments to HKFRS 9  
*Prepayment Features with Negative Compensation*<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>1</sup>

Amendments to HKFRS 15  
*Clarifications to HKFRS 15 Revenue from Contracts with Customers*<sup>1</sup>

HKFRS 16  
*Leases*<sup>2</sup>

HKFRS 17  
*Insurance Contracts*<sup>3</sup>

Amendments to HKAS 28  
*Long-term Interests in Associates and Joint Ventures*<sup>2</sup>

Amendments to HKAS 40  
*Transfers of Investment Property*<sup>1</sup>

HK(IFRIC)-Int 22  
*Foreign Currency Transactions and Advance Consideration*<sup>1</sup>

## 2.3 已頒佈但尚未生效的香港財務報告準則 (續)

香港(國際財務報告詮釋委員會)  
— 詮釋第23號  
所得稅處理之不定確定性<sup>2</sup>

香港財務報告準則之年度改進  
(2014年至2016年週期)  
對香港財務報告準則第1號及香港會計  
準則第28號之修訂<sup>1</sup>

香港財務報告準則之年度改進  
(2015年至2017年週期)  
對香港財務報告準則第3號及香港財務  
報告準則第11號，香港會計準則第12號  
及香港會計準則第23號之修訂<sup>2</sup>

<sup>1</sup> 由2018年1月1日或之後開始的年度  
期間生效

<sup>2</sup> 由2019年1月1日或之後開始的年度  
期間生效

<sup>3</sup> 由2021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

訓練局對應用新增及須修訂本的香港財  
務報告準則已作出初步評估。

按這些標準，香港財務報告準則第9號及  
香港財務報告準則第15號將適用於2018  
年12月31日結束的財政年度。訓練局管  
理層對報告準則的估計影響已作出詳細  
評估，此評估是基於訓練局目前可獲得  
的信息。

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

HK(IFRIC)-Int 23  
*Uncertainty over Income Tax Treatments*<sup>2</sup>

*Annual Improvements 2014-2016 Cycle*  
Amendments to HKFRS 1 and HKAS 28<sup>1</sup>

*Annual Improvements 2015-2017 Cycle*  
Amendments to HKFRS 3, HKFRS 11, HKAS 12 and  
HKAS 23<sup>2</sup>

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

<sup>2</sup> Effective for annual periods beginning on or after 1 January  
2019

<sup>3</sup> Effective for annual periods beginning on or after 1 January  
2021

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

The Authority has preliminarily assessed the impact of  
these new and revised HKFRSs upon initial application.

Of those standards, HKFRS 9 and HKFRS 15 will be  
applicable for the Authority's financial year ending 31  
December 2018. Whilst management has performed a  
detailed assessment of the estimated impacts of these  
standards, that assessment is based on the information  
currently available to the Authority.

## 2.3 已頒佈但尚未生效的香港財務報告準則 (續)

目前為止，訓練局認為香港財務報告準則第15號對訓練局之營運及財務狀況並沒有重大影響。訓練局不預期對採納香港財務報告準則第9號會引致對分類及計量金融資產有重大影響。訓練局亦會繼續採用公平價值去計量所有金融資產的公平值。目前持有可供出售之股本投資，將通過其他全面收益以公允價值計量，因這些投資在可預見的將來會繼續持有，而訓練局預期會選擇以其他全面收益來呈現公平值的變動。當投資終止確認時，股本投資在其他綜合收益中記錄的利潤和損失不能計入損益表。

除上述以外，訓練局認為其他新訂及經修訂的香港財務報告準則不會對訓練局的營運業績及財務狀況產生重大影響。

## 2.4 主要會計政策概要

### 公平值計量

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

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

- 第一級 按相同資產或負債於活躍市場之報價（未經調整）
- 第二級 按對公平值計量屬重要之最低級輸入值為可直接或間接觀察之估值技術
- 第三級 按對公平值計量屬重要之最低級輸入值為不可觀察之估值技術

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

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

So far, the Authority considered that HKFRS 15 is unlikely to have a significant impact on the Authority's results of operations and financial position. The Authority does not expect that the adoption of HKFRS 9 will have a significant impact on the classification and measurement of its financial assets. It expects to continue measuring at fair value all financial assets currently held at fair value. Equity investments currently held as available for sale will be measured at fair value through other comprehensive income as the investments are intended to be held for the foreseeable future and the Authority expects to apply the option to present fair value changes in other comprehensive income. Gains and losses recorded in other comprehensive income for the equity investments cannot be recycled to profit or loss when the investments are derecognised.

Except for above, the Authority considers that other new and revised HKFRSs are unlikely to have a significant impact on the Authority's results of operations and financial position.

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Fair value measurement

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

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised 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。

### 關連人士

在下列情況下，有關人士將視為與訓練局有關連：

- (a) 個人及與其關係密切的家庭成員，且該有關人士
  - (i) 控制或共同控制訓練局；
  - (ii) 可對訓練局施加重大影響力；
  - (iii) 為訓練局或其母公司的關鍵管理人員；
- 或
- (b) 有關人士符合下列情況之一之實體：
  - (i) 該實體與訓練局為同一集團之成員；
  - (ii) 一實體為另一實體之聯營公司或合營企業（或另一實體之母公司、附屬公司或同系附屬公司）；

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Impairment of non-financial assets

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.

### Related parties

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

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

## 2.4 主要會計政策概要（續）

### 關連人士（續）

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

### 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% |

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Related parties (continued)

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

### Property, plant and equipment and depreciation

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

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

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%     |

## 2.4 主要會計政策概要（續）

### 物業、廠房及設備與折舊（續）

倘某項物業、廠房及設備各部份的可使用年期並不相同，該項目各部份的成本將按合理基礎分配，而每部份將個別提撥折舊。餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

物業、廠房及設備項目，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，以公平值計量加收購金融資產應佔之交易成本計算，惟以公平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)

Where parts of an item of property, plant and equipment have different useful lives, the cost of that item is allocated on a reasonable basis among the parts and each part is depreciated separately. Residual values, useful lives and the depreciation method are reviewed, and adjusted if appropriate, at least at each financial year end.

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

### Leases

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

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

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

### 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.



## 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。

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。

## 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.

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.

## 2.4 主要會計政策概要（續）

### 金融資產減值

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

### 以攤銷成本計值的金融資產

就按已攤銷成本列帳之金融資產而言，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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Impairment of financial assets

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

### *Financial assets carried at amortised cost*

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

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).

## 2.4 主要會計政策概要（續）

### 以攤銷成本計值的金融資產（續）

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。

### 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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

### *Available-for-sale financial investments*

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

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

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.

## 2.4 主要會計政策概要（續）

### 金融負債

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

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

### 金融工具的抵銷

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

### 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結餘。

### 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

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

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

### Offsetting of financial instruments

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

### 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 and bank balances.

### 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。

#### 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)

### 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.

#### 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. 重大會計判斷及估計

#### 判斷

在應用訓練局之會計政策的過程中，除涉及估計外，管理層作出以下對財務報表內確認之數額有最重大影響之判斷。

#### 可供出售之財務投資減值

就可供出售財務投資而言，公平值低於成本的重大或長期下跌被視為減值的客觀證據。在確定公允價值下降是重大還是長期時，需要做出重大判斷。在作出這一判斷時，應考慮市場波動的歷史數據以及具體投資的價格。訓練局亦考慮其他因素，例如行業及部門表現及有關被投資者的財務資料。於2017年12月31日，可供出售投資之帳面值為125,353,600港元(2016年：104,178,000港元)。

#### 估計之不明朗因素

下文載述於報告期末有關日後及估計之不明朗因素之其他主要來源之主要假設，而具有重大風險導致須對下一個財政年度內資產及負債之賬面值作出重大調整。

#### 應收帳款減值

訓練局維持因其債務人未能支付而引致的估計虧損的撥備。訓練局作出的估計乃基於其應收結餘賬齡、債務人的信譽及歷史撇銷經驗。倘債務人的財務狀況惡化以致實際減值虧損高於預期，則訓練局須修改作出撥備的基準。於2017年12月31日，應收帳款之帳面值為681,804港元(2016年：703,118港元)

### 4. 政府補助金

去年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. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

#### Judgements

In the process of applying the Authority's accounting policies, management has made the following judgements apart from those involving estimations which have the most significant effect on the amounts recognised in the financial statements.

#### *Impairment of available-for-sale financial investments*

For available-for-sale financial investments, a significant or prolonged decline in fair value below cost is considered to be an objective evidence of impairment. Significant judgement is required when determining whether a decline in fair value has been significant or prolonged. In making this judgement, the historical data on market volatility as well as the price of the specific investment are taken into account. The Authority also considers other factors, such as industry and sector performance and financial information regarding the investee. The carrying amount of available-for-sale investments as at 31 December 2017 were HK\$125,353,600 (2016: HK\$104,178,000).

#### Estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

#### *Impairment of accounts receivable*

The Authority maintains an allowance for the estimated loss arising from the inability of its customers to make the required payments. The Authority makes its estimates based on the ageing of its accounts receivable balances, customers' creditworthiness, and historical write-off experience. If the financial condition of its customers was to deteriorate so that the actual impairment loss might be higher than expected, the Authority would be required to revise the basis of making the allowance. The carrying amount of accounts receivable as at 31 December 2017 were HK\$681,804 (2016: HK\$703,118).

### 4. GOVERNMENT GRANTS

In the prior year, government grants were received for organising projects to improve corporate social responsibility among clothing industry. Government grants received for which related expenditure had not yet been undertaken were included in deferred income in the statement of financial position. There were no unfulfilled conditions or contingencies relating to these grants.

## 5. 所得稅

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

## 5. 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.

## 6. 物業、廠房及設備

## 6. PROPERTY, PLANT AND EQUIPMENT

|                         |  | 樓宇<br>Buildings<br>港元<br>HK\$ | 租賃資產<br>Leasehold<br>improvements<br>港元<br>HK\$ | 廠房及<br>機器<br>Plant and<br>machinery<br>港元<br>HK\$ | 固定裝置、<br>裝修及設備<br>Fixture,<br>fitting and<br>equipment<br>港元<br>HK\$ | 合計<br>Total<br>港元<br>HK\$ |
|-------------------------|--|-------------------------------|---|---|--|---------------------------|
| 2017年12月31日             | 31 December 2017   |                               |   |   |  |                           |
| 於2016年12月31日            | At 31 December 2016  |                               |   |   |  |                           |
| 及2017年1月1日：             | and 1 January 2017:  |                               |   |   |  |                           |
| 成本                      | Cost   | 19,413,409                    | 8,283,074                                       | 273,099   | 7,094,683  | 35,064,265                |
| 累積折舊                    | Accumulated<br>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                 |
| 於2017年1月1日，<br>扣除累積折舊   | At 1 January 2017,<br>net of accumulated<br>depreciation   | -                             | 2,272,351                                       | 67,013  | 1,642,838  | 3,982,202                 |
| 添置                      | Additions  | -                             | -   | -   | 123,057  | 123,057                   |
| 出售                      | Disposals  | -                             | -   | -   | (4,080)  | (4,080)                   |
| 年內折舊撥備                  | Depreciation<br>provided during<br>the year                | -                             | (828,307)                                       | (15,380)  | (323,646)  | (1,167,333)               |
| 於2017年12月31日，<br>扣除累積折舊 | At 31 December 2017,<br>net of accumulated<br>depreciation | -                             | 1,444,044                                       | 51,633  | 1,438,169  | 2,933,846                 |
| 於2017年12月31日：           | At 31 December 2017:                                       |                               |   |   |  |                           |
| 成本                      | Cost   | 19,413,409                    | 8,283,074                                       | 273,099   | 7,202,962  | 35,172,544                |
| 累積折舊                    | Accumulated<br>depreciation                                | (19,413,409)                  | (6,839,030)                                     | (221,466)   | (5,764,793)  | (32,238,698)              |
| 帳面淨值                    | Net carrying amount  | -                             | 1,444,044                                       | 51,633  | 1,438,169  | 2,933,846                 |

## 6. 物業、廠房及設備（續）

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

|                         |  | 樓宇<br>Buildings<br>港元<br>HK\$ | 租賃資產<br>Leasehold<br>improvements<br>港元<br>HK\$ | 廠房及<br>機器<br>Plant and<br>machinery<br>港元<br>HK\$ | 固定裝置、<br>裝修及設備<br>Fixture,<br>fitting and<br>equipment<br>港元<br>HK\$ | 合計<br>Total<br>港元<br>HK\$ |
|-------------------------|--|-------------------------------|---|---|--|---------------------------|
| 2016年12月31日             | 31 December 2016   |                               |   |   |  |                           |
| 2016年1月1日：              | At 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<br>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，<br>扣除累積折舊   | At 1 January 2016,<br>net of accumulated<br>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<br>provided during<br>the year                | -                             | (828,307)                                       | (14,857)  | (287,252)  | (1,130,416)               |
| 於2016年12月31日，<br>扣除累積折舊 | At 31 December 2016,<br>net of accumulated<br>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<br>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                 |

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.



## 7. 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利總額為21,175,600港元（2016年：其他全面毛損總額為2,050,900港元）。

上述投資包括被指定為可供出售金融資產及無固定到期日或票息的股本證券投資。

上市股本投資的公平值乃按市場報價計算。

## 8. 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。

## 7. AVAILABLE-FOR-SALE INVESTMENTS

|   | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|---|--------------------|--------------------|
| Listed equity investments, at fair value: Hong Kong | 125,353,600        | 104,178,000        |

During the year, the fair value gain in respect of the Authority's available-for-sale investments recognised in other comprehensive income amounted to HK\$21,175,600 (2016: other comprehensive loss of HK\$2,050,900).

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.

## 8. ACCOUNTS RECEIVABLE

|                     | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|---------------------|--------------------|--------------------|
| Accounts receivable | 681,804            | 703,118            |

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.

## 8. 應收帳款（續）

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。

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。

## 9. 預付款項、按金及其他應收帳款

預付款項  
按金及其他應收帳款

預付款項、按金及其他  
應收帳款

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

## 8. ACCOUNTS RECEIVABLE (continued)

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

|  | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|--|--------------------|--------------------|
| Neither past due nor impaired and less than 1 month past due | 182,113            | 213,795            |
| 1 to 3 months past due                                       | 499,691            | 470,163            |
| Over 3 months past due                                       | -                  | 19,160             |
|  | 681,804            | 703,118            |

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

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

## 9. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

|   | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|---|--------------------|--------------------|
| Prepayments                                 | 132,628            | 34,286             |
| Deposits and other receivables              | 1,164,855          | 1,561,696          |
| Prepayments, deposits and other receivables | 1,297,483          | 1,595,982          |
| Less: non-current prepayments               | (107,490)          | -                  |
| Prepayments, deposits and other receivables | 1,189,993          | 1,595,982          |

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.

## 10. 現金及銀行結餘

## 10. CASH AND BANK BALANCES

|         |                        | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|---------|------------------------|--------------------|--------------------|
| 現金及銀行結餘 | Cash and bank balances | 14,756,971         | 8,131,785          |

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。

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

## 11. 應付帳款

## 11. ACCOUNTS PAYABLE

應付帳款為不計息，且一般須於30日內清付。

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

## 12. 其他應付帳款及應計費用

## 12. OTHER PAYABLES AND ACCRUALS

|        |                 | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|--------|-----------------|--------------------|--------------------|
| 遞延收入   | Deferred income | 4,478,608          | 3,215,003          |
| 其他應付帳款 | Other payables  | 349,745            | 939,112            |
| 應計費用   | Accruals        | 1,196,193          | 1,132,975          |
|        |                 | <u>6,024,546</u>   | <u>5,287,090</u>   |

其他應付帳款為不計息，並通常在三個月內清付。

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

### 13. 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。

### 14. 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

### 13. 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.

### 14. RELATED PARTY TRANSACTIONS

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

Compensation of key management personnel of the Authority:

|                              | 2017<br>港元<br>HK\$ | 2016<br>港元<br>HK\$ |
|------------------------------|--------------------|--------------------|
| Short term employee benefits | 1,764,000          | 1,764,000          |

### 15. 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：

| 2017<br>金融資產              | 2017<br>Financial assets  | 貸款及<br>應收帳款<br>Loans and<br>receivables<br>港元<br>HK\$ | 可供出售<br>金融資產<br>Available-<br>for-sale<br>financial<br>assets<br>港元<br>HK\$ | 合計<br>Total<br>港元<br>HK\$ |
|---------------------------|---|---|---|---------------------------|
| 可供出售投資                    | Available-for-sale investments  | -   | 125,353,600   | 125,353,600               |
| 應收帳款                      | Accounts receivable   | 681,804   | -   | 681,804                   |
| 金融資產包括預付款項、按金及其他應收帳款（附註9） | Financial assets included in prepayments, deposits and other receivables (note 9) | 1,164,855   | -   | 1,164,855                 |
| 現金及銀行結餘                   | Cash and bank balances  | 14,756,971  | -   | 14,756,971                |
|                           |   | 16,603,630  | 125,353,600   | 141,957,230               |



15. 金融工具類別 (續)

15. FINANCIAL INSTRUMENTS BY CATEGORY (Continued)

| 2017<br>金融負債                       | 2017<br><u>Financial liabilities</u>  |   | 金融負債<br>攤銷成本<br>Financial<br>liabilities at<br>amortised cost<br>港元<br>HK\$ |
|------------------------------------|---|---|---|
| 應付帳款                               | Accounts payable  |   | 227,695   |
| 金融負債包括其他<br>應付帳款及應計費用              | Financial liabilities included in other<br>payables and accruals                        |   | 1,283,676   |
|                                    |   |   | <u>1,511,371</u>  |
| 2016<br>金融資產                       | 2016<br><u>Financial assets</u>   | 可供出售<br>金融資產<br>Available-<br>for-sale<br>financial<br>assets<br>港元<br>HK\$ | 合計<br>Total<br>港元<br>HK\$   |
| 可供出售投資                             | Available-for-sale investments  | -   | 104,178,000   |
| 應收帳款                               | Accounts receivable   | 703,118   | -   |
| 金融資產包括預付款<br>項、按金及其他應<br>收帳款 (附註9) | Financial assets included in<br>prepayments, deposits and other<br>receivables (note 9) | 1,561,696   | -   |
| 現金及銀行結餘                            | Cash and bank balances  | 8,131,785   | -   |
|                                    |   | <u>10,396,599</u>   | <u>104,178,000</u>  |
|                                    |   |   | 114,574,599   |
| 金融負債                               | <u>Financial liabilities</u>  |   | 金融負債<br>攤銷成本<br>Financial<br>liabilities at<br>amortised cost<br>港元<br>HK\$ |
| 應付帳款                               | Accounts payable  |   | 188,274   |
| 金融負債包括其他<br>應付帳款及應計費用              | Financial liabilities included in other<br>payables and accruals                        |   | 1,893,552   |
|                                    |   |   | <u>2,081,826</u>  |

## 16. 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2017年12月31日 As at 31 December 2017

可供出售投資  
上市股本投資  
(香港)  
Available-for-sale  
investments  
Listed equity  
investments  
(Hong Kong)

#### 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  
上市股本投資  
(香港)  
Available-for-sale  
investments  
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。

訓練局評估應收帳款、按金、其他應收帳款、現金及銀行結餘、應付帳款及金融負債包括其他應付帳款及應計費用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。

## 16. 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<br>Level 1<br>HK\$ | 第二層<br>Level 2<br>HK\$ | 第三層<br>Level 3<br>HK\$ | 合計<br>Total<br>HK\$ |
|------------------------|------------------------|------------------------|---------------------|
| 125,353,600            | -                      | -                      | 125,353,600         |

#### Fair value measurements categorised into

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

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 accounts receivable, deposits, other receivables, cash and bank balances, accounts payables and financial liabilities included in other payables and accruals approximate to their carrying amounts largely due to the short-term maturities of these instruments.

## 17. 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、按金、其他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。

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：

香港 - 恆生指數  
Hong Kong - Hang Seng Index

## 17. 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, deposits, other 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.

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:

| 2017年<br>12月31日<br>31 December<br>2017 | 高／低<br>2017<br>High/low<br>2017 | 2016年<br>12月31日<br>31 December<br>2016 | 高／低<br>2016<br>High/low<br>2016 |
|--|---------------------------------|--|---------------------------------|
| 29,919                                 | 30,200 / 21,884                 | 22,001                                 | 24,364 / 18,279                 |

## 17. 財務風險管理的目的及政策（續）

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

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其帳面值為基準，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，盈餘/(虧損)可能因而受影響。

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

|              |  | 增加／（減少）<br>帳面值<br>Increase/<br>(decrease)<br>in carrying<br>amount<br>% | 增加／（減少）<br>股本<br>Increase/<br>(decrease)<br>in total reserves<br>港元<br>HK\$ |
|--------------|--|---|---|
| 2017         | 2017   |   |   |
| 可供出售香港上市股本投資 | Available-for-sale investments listed in Hong Kong | +1%   | 1,253,536   |
| 可供出售香港上市股本投資 | Available-for-sale investments listed in Hong Kong | -1%   | (1,253,536)   |
| 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   |
| 可供出售香港上市股本投資 | Available-for-sale investments listed in Hong Kong | -1%   | (1,041,780)   |

### 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（包括現金及銀行結餘、按金、其他應收帳款）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。

### 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 bank balances, deposits, other receivables and available-for-sale investments arises from default of the counterparty, with a maximum exposure equal to the carrying amounts of these instruments.



## 17. 財務風險管理的目的及政策（續）

### 信貸風險（續）

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。

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2017年12月31日及2016年12月31日止年度，目標、政策或程序並無變更。

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

### Credit risk (continued)

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.

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<br>On demand or less than one year |                    |
|---|--|--------------------|
|   | 2017<br>港元<br>HK\$                           | 2016<br>港元<br>HK\$ |
| Accounts payable  | 227,695                                      | 188,274            |
| Financial liabilities<br>included in other<br>payables and accruals | 1,283,676                                    | 1,893,552          |
|   | <u>1,511,371</u>                             | <u>2,081,826</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 2017 and 31 December 2016.

## 18. 財務報表的審批

訓練局各委員已於2018年4月17日審批本財務報表及認可刊發。

## 18. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 17 April 2018.



