



製衣業訓練局  
CLOTHING INDUSTRY TRAINING AUTHORITY



2021 年  
報  
ANNUAL  
REPORT

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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.

## 主席序言 CHAIRMAN'S FOREWORD



鄭文德先生  
Mr. CHENG Man-tak, Richard  
主席  
Chairman

2021 年繼續是艱難且不平凡的一年，疫情依然影響全球經濟、工商活動及社會民生。面對疫情帶來的困境，我樂見訓練局團隊提出多個方案，靈活應對疫情帶來的挑戰，竭盡所能履行為業界培育專才的使命。

### 培育專才

疫情改變了企業的營商模式，同時亦加速了數碼轉型的步伐。在此新常態下，訓練局正積極配合新數碼經濟的發展，加強培育學生應用數碼技能和新知識，支持業界建構數碼化及可持續發展的未來。為此，我們加強課程中的數碼及可持續發展等元素，提供市場導向的課程，裝備學生成為數碼年代的專才。

The year 2021 has been another difficult and extraordinary year, with the pandemic continuing to impact the global economy, business activities and our social life. Despite the difficulties we faced, I am pleased to report that the Authority has stayed agile in addressing the challenges and striving to fulfil our mission of nurturing professionals for the industry.

### Nurturing Professionals

The pandemic has changed the way companies do business and accelerated the pace of digital transformation. Under this new paradigm, the Authority is actively supporting the development of the new digital economy by enhancing the application of digital skills and knowledge among students to support the industry in building a digital and sustainable future. To this end, we have strengthened the digital and sustainability elements of our curriculum to provide market-oriented programmes that will equip students to excel in the digital age.



## 職專教育

為推動職業專才教育，訓練局於本年三月發佈第二版的《能力標準說明》。《能力標準說明》列明從業員在服裝業不同工作範疇需具備的知識、技能及成效標準，以訂立一套完善及清晰的人力資源及培訓架構。

同年十二月，訓練局更獲教育局委任為評估機構，服裝業提供「過往資歷認可」評估服務。「過往資歷認可」機制能夠為服裝從業員提供另一個途徑，讓他們在職場上所積累的工作經驗和專業技能，獲得認可的資歷，提升他們在學習或工作上的進階機會。

## 業界互動

為推廣可持續發展的概念，訓練局近年推行不少關於環境議題的項目，其中包括大型高峰會「時尚高峰（香港）」為期兩天的高峰會集合逾四十位來自世界各地的講者，主持多場主題演講及專題討論，分享及探討時裝界可持續發展的多項重要議題。

訓練局於2019年得到「創意香港」贊助，成立「樣辦開發中心」，協助香港的時裝設計師提供創造服裝原型服務，以支援他們建立自家品牌。兩年多來，該中心已製作千多件原型樣辦。

## 發展成果

回望這一年的風雨歷程，有賴各委員、業界和合作伙伴給予訓練局大力支持和幫助，我表示衷心感謝。我特別向卸任的總幹事楊國榮教授表達摯誠的謝意。楊教授在任期間策動多項重要發展計劃，成就卓越。我亦藉此機會為管理層和全體員工的不懈努力和付出，致以由衷的謝意。

## VPET Education

To promote VPET education, the Authority published the second version of the Specification of Competency Standards (SCSs) in March 2021. The SCSs set out the knowledge, skills and competency standards for establishing comprehensive and precise human resources and training framework for the fashion industry.

In December 2021, the Education Bureau appointed the Authority as the Assessment Agency to provide Recognition of Prior Learning (RPL) assessment service for the fashion industry. The RPL mechanism can provide an alternative route for fashion practitioners to gain recognition for their working experience and professional skills acquired in the workplace, thus enhancing their advancement opportunities in learning or occupation.

## Industry Connections

To promote sustainable development, the Authority has recently launched several projects to deal with environmental issues, including a significant event, the Fashion Summit (Hong Kong). The two-day conference brought together more than 40 speakers worldwide to deliver keynote speeches and panel discussions on various sustainability issues in the fashion industry.

In 2019, CreateHK sponsored the establishment of the Sample Development Centre to assist Hong Kong fashion designers in creating prototype samples to support them in building their brands. In the past two years, the Centre has produced over 1,000 samples.

## Fruitful Results

Looking back on our journey over the year, I want to thank the Members, the industry and our partners for their unwavering support and assistance. In particular, I would like to express my sincere gratitude to our outgoing Executive Director, Professor Philip Yeung, for his achievements in spearheading many significant developments over the past years. I would also like to take this opportunity to express my sincere thanks to the management and all staff for their unfailing efforts and dedication.

## 活動紀要 EVENTS IN BRIEF

### 時尚高峰（香港） Fashion Summit (HK)

高峰會以「設計未來」為主題，於 2021 年 9 月 9 日至 10 日在香港會議展覽中心舉行。香港特別行政區政府商務及經濟發展局局長邱騰華先生於峰會首日擔任主禮嘉賓並作開幕致辭。

為期兩天的會議就時裝設計、數碼營銷、可持續教育、原材料應用、虛擬時尚及綠色金融等範疇進行了深入討論。

With the theme “Design for the Future”, the Summit was held on 9 and 10 September 2021 at the Hong Kong Convention and Exhibition Centre. Mr. Edward Yau Tang-wah, GBS, JP, Secretary for Commerce and Economic Development of the Government of the Hong Kong Special Administrative Region, officiated at the opening ceremony by delivering a keynote speech on the first day of the Summit.

The 2-day conference addressed several important issues with in-depth discussions on areas including fashion design, digital marketing, sustainable education, use of raw materials, virtual fashion and green finance.









## 設計展館 Design Pavilion

時尚高峰（香港）邀請香港及海外時裝設計師參加 CENTRESTAGE 2021 的設計展館，呈現這些著名時裝品牌的设计系列，展示了創造可持續時尚服飾的成功例子。

Fashion Summit (HK) invited fashion designers from Hong Kong & overseas to participate in the Design Pavilion at CENTRESTAGE 2021. The Pavilion displayed design collections from those prominent fashion brands demonstrating successful cases of creating sustainable fashion items.







### 自家染色 x 可持續時尚 DIY Sustainable Dyeing

染樂工房創辦人張駿霖先生介紹使用由剩餘食材製成的天然染料為日常時尚產品染色。這些天然染料可替代化學染料，從而減少染色過程中對環境的污染。

Mr. Eric Cheung, Founder of Dyelicious, introduced using natural dyes (made from food wastes) to dye daily fashion products. Those natural dyes could substitute chemical dyes and thus reduce environmental pollution from the dyeing process.







### 綠色時尚消費攻略

#### Make Your Wardrobe More Sustainable

世界自然基金會香港分會的何美娟女士和鄭嘉恩女士分享如何建立可持續發展的購買時裝消費模式。隨後，兩位本地時裝設計師冼美玉女士和徐逸昇先生分享了他們在時裝配搭方面的經驗，並教導如何配襯有型兼環保的服飾。

Ms. Karen Ho and Ms. Christine Cheng of WWF-Hong Kong taught about how to develop a sustainable fashion buying and consumption habit. Then, two local fashion designers, Ms. Aries Sin and Mr. Angus Tsui, shared their experience with fashion mix & match and talked about creating a great outlook with stylish and environmentally friendly clothing items.







### 探索可持續生活 Journey to Sustainable Living

世界自然基金會的導師主持了一個升級再造研討會，教導將使用過的T恤轉變為時尚、獨特和環保的杯墊。

WWF tutors led an upcycling workshop to teach the transformation of used T-shirts into stylish, unique and environmentally friendly coasters.

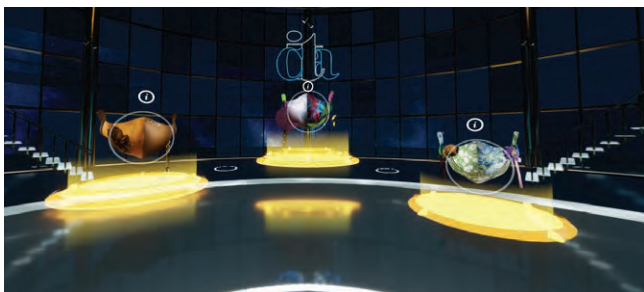




## 虛擬口罩設計展 Virtual Face Mask Design Exhibition

訓練局在 2021 年 3 月組織了「虛擬口罩設計比賽」。此比賽分為「基礎組」和「高級組」，參賽者通過使用 3D 設計軟件制作虛擬口罩。獲獎和入圍的設計在「虛擬口罩設計展」中展出。

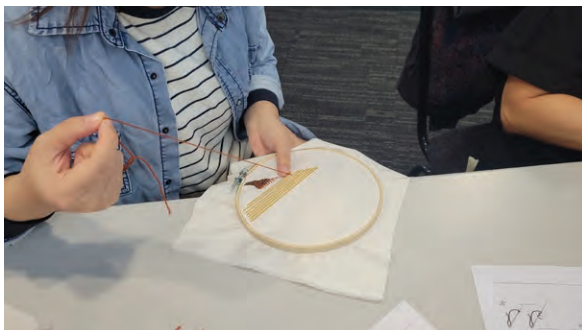
The Authority organised a Virtual Face Mask Design Competition in March 2021. The competition was divided into “Basic Group” and “Advanced Group”. The participants entered the competition using 3D design software to create virtual face masks. The winning and shortlisted designs were presented in the Virtual Face Mask Design Exhibition.



## 時裝創意手縫修補樂趣坊 Creative Fashion Repair Fun Fair

修補工作坊讓參加者在充滿樂趣的氣氛中掌握了創造性的手工縫製技巧。

The repair workshops enabled the participants to have creative hand-stitch skills in repairing garments in a fun-filled atmosphere.





## 我最欣賞導師 2021 My Best Trainer 2021

是次活動讓學員有機會感謝在訓練局學習期間激勵和支持他們的導師，及讓導師們了解到他們的專業指導使學生有所改變。

This event provided trainees with an opportunity to thank their trainers who inspired and supported them during their time at the Authority. Let the trainers know that their hard work made a difference to them.



## 車縫比賽 2021 Sewing Competition 2021

訓練局舉辦車縫比賽以推廣縫紉技術，並藉着比賽激發學生對縫紉的興趣。

The Authority organised the sewing competition to promote sewing techniques and arouse students' interest in sewing.





**鄭文德先生 (主席)**  
**Mr. CHENG Man-tak,**  
**Richard (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



**陳育懋博士**  
**Dr. CHAN Yuk-mau,**  
**Eddie**

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



**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



**張啟秀女士**  
**Ms. Janet CHEUNG**

非相關商會人士  
Lay Member



**張璇菲女士**  
**Ms. CHEUNG Suen-fei,**  
**Anne**

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



**方淑君女士**  
**Ms. FANG Suk-kwan,**  
**Katherine**

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.



**馮婉嫻女士**  
**Ms. FUNG Yuen-han**

職工會代表  
representing Trade Union





**黃猶鴻博士**  
**Dr. 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



**簡志偉教授**  
**Prof. KAN Chi-wai**

職業訓練局時裝及紡織業訓練委  
員會代表  
representing the Fashion and  
Textile Training Board of the  
Vocational Training Council



**劉文東先生**  
**Mr. LAU Man-tung,**  
**Benjamin**

職業訓練局時裝及紡織業訓練委  
員會代表  
representing the Fashion and  
Textile Training Board of the  
Vocational Training Council



**駱百強先生**  
**Mr. LOK Pak-keung,**  
**Robert**

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



**孫穎思女士**  
**Ms. SUEN Wing-sze,**  
**Susanna**

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



**黃蕙妍女士**  
**Ms. WONG Wai-yin,**  
**Joyce**

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



**楊振勳先生**  
**Mr. YEUNG Chun-fan**

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

## **卸任委員** **Retired Member**

(2021 年 9 月 5 日生效)  
(w.e.f. 5 September 2021)

**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.

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；
- 職業訓練局時裝及紡織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 Fashion and Textile 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

鄭文德先生（主席）

陳達彬先生

陳永安先生

劉文東先生

駱百強先生

黃蕙妍女士

楊振勳先生

### 委員會職權：

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

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

The Committees oversee specific issues that may affect the operation of the Authority. 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. CHENG Man-tak, Richard (Chairman)

Mr. CHAN Tat-pan, Benny

Mr. CHAN Wing-on, Roger

Mr. LAU Man-tung, Benjamin

Mr. LOK Pak-keung, Robert

Ms. WONG Wai-yin, Joyce

Mr. YEUNG Chun-fan

### Terms of Reference:

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

### 建築事務發展委員會

劉文東先生（主席）

陳達彬先生

陳永安先生

陳育懋博士

駱百強先生

黃蕙妍女士

#### 委員會職權：

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

### 課程及設備委員會

楊敏賢女士（主席）

張啟秀女士

馮婉嫻女士

黃猶鴻博士

簡志偉教授

孫穎思女士

#### 委員會職權：

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

### Committee on Building Development

Mr. LAU Man-tung, Benjamin (Chairman)

Mr. CHAN Tat-pan, Benny

Mr. CHAN Wing-on, Milton

Dr. CHAN Yuk-mau, Eddie

Mr. LOK Pak-keung, Robert

Ms. WONG Wai-yin, Joyce

#### Terms of Reference:

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

### Committee on Courses and Equipment

Ms. YANG Ming-yen, Teresa (Chairman)

Ms. Janet CHEUNG

Ms. FUNG Yuen-han

Dr. HWONG Yau-hung, Benny

Prof. KAN Chi-wai

Ms. SUEN Wing-sze, Susanna

#### Terms of Reference:

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



### 公共關係委員會

張啟秀女士（主席）

張璇菲女士

方淑君女士

馮婉嫻女士

簡志偉教授

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

陳永安先生（主席）

陳永安先生

陳育懋博士

張璇菲女士

方淑君女士

黃猶鴻博士

#### 委員會職權：

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

### Committee on Public Relations

Ms. Janet CHEUNG (Chairman)

Ms. CHEUNG Suen-fei, Anne

Ms. FANG Suk-kwan, Katherine

Ms. FUNG Yuen-han

Prof. KAN Chi-wai

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. CHAN Wing-on, Roger (Chairman)

Mr. CHAN Wing-on, Milton

Dr. CHAN Yuk-mau, Eddie

Ms. CHEUNG Suen-fei, Anne

Ms. FANG Suk-kwan, Katherine

Dr. HWONG Yau-hung, Benny

#### Terms of Reference:

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

## 職員 STAFF

年底時，訓練局全職職員人數為 41 人。與此同時，聘請了 29 名講師，以兼職的方式教授部份培訓課程。

訓練局致力為職員提供培訓機會，包括學術課程、網上學習、內部或外部課程和技能工作坊。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 6 名職員參與 5 項不同形式的培訓項目。

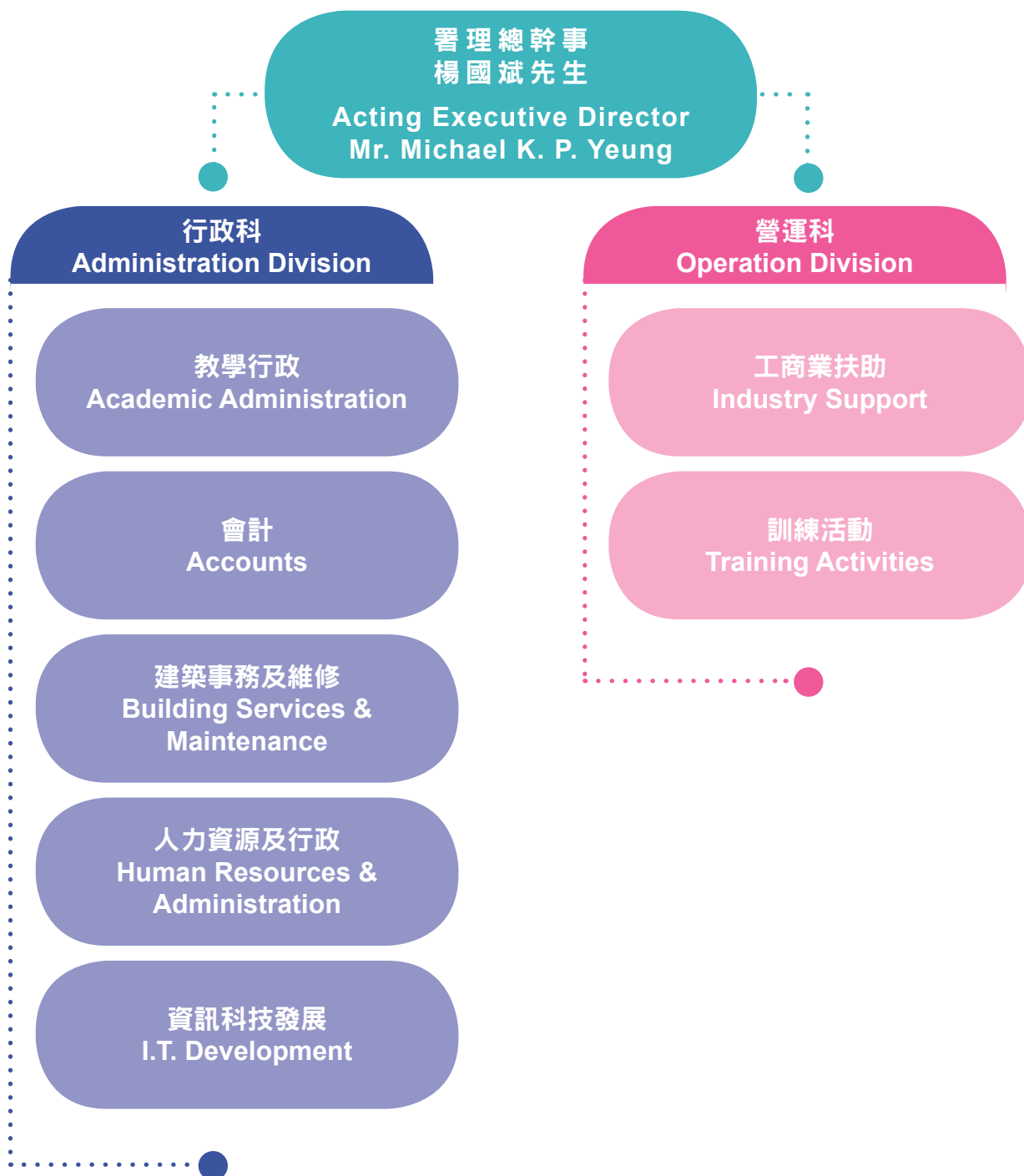
At the year-end, there was 41 full-time staff working in the Authority. At the same time, the Authority engaged 29 lecturers to conduct part of the training programmes on a part-time basis.

The Authority is committed to providing staff with development opportunities, including academic programmes, e-learning, internal or external courses and workshops. Staff who pursued academic degrees received partial sponsorship, while those who took part in training and professional events received full sponsorship. During the year, the Authority supported 6 staff members for their participation in 5 programmes and activities.

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

職位名稱	職員人數 NUMBER OF STAFF	STAFF GRADE
署理總幹事	1	Acting Executive Director
總監	2	Director
課程經理	1	Programme Manager
講師	3	Lecturer
項目經理	2	Project Manager
項目主任	3	Project Officer
項目助理	1	Project Assistant
項目技術人員	10	Project Technical Staff
行政經理	2	Administrative Manager
行政主任	7	Administrative Officer
行政助理	4	Administrative Assistant
技術員	2	Technician
清潔員	3	Cleaner
總計	41	Total





## 學員 TRAINEE

於 2021 年，訓練局開辦一系列高級文憑、文憑、證書及短期課程，以適合不同需求之人士。

本年度，訓練局共培訓了 5,013 名學員，以下是各課程的人數分佈：

In 2021, the Authority offered a series of training programmes including higher diploma, diploma, certificate and short courses to suit the different needs of individuals.

This year, a total of 5,013 trainees completed the programmes at the Authority. The number of trainees of each programme type is summarised as follows:





## 數碼時裝設計高級文憑

由 2019 年起，香港都會大學李嘉誠專業進修學院和訓練局合辦本課程。此課程為兩年全日制，並獲政府「指定專業／界別課程資助計劃」資助。課程旨在培養學員的創意思維，同時裝備他們有關數碼時裝設計的专业知識和技巧。透過數碼取向的時裝設計及創意，學員可掌握數碼時裝紙樣製作、數碼時裝紙樣剪裁和製作虛擬時裝展技術。

## 服裝創製技術文憑

### 服裝產品開發文憑

此兩個為資歷架構第 3 級課程，並已納入持續進修基金。學員須於 18 個月內完成 12 個單元。此兩個課程分別讓學員學到服裝創製（剪裁和縫製）的實用技能和開發服裝產品作商業用途及技術上可行的技能。

## 服裝及紡織文憑

此課程專為服裝或相關行業的業內及有興趣的人士而設，旨在協助學員獲得相關的知識和技術，以提升專業表現及競爭力，裨能應付瞬息萬變的工作環境。

## 鞋履證書

此證書課程包含兩個單元，分別為製鞋工藝和鞋履皮革。學員可學到用皮革製作鞋履的知識和技術。

## 男士西裝製作證書

此證書課程包含兩個單元，分別為基礎男士西裝縫製和基礎男士西裝裁剪，協助學員學到量裁、紙樣製作及男士西裝製作的技術。

## Higher Diploma in Digital Fashion Creation

This higher diploma programme has been jointly offered by the Li Ka Shing School of Professional and Continuing Education of the Hong Kong Metropolitan University since 2019. It is a two-year full-time programme subsidised by the government under the Study Subsidy Scheme for Designated Professions/Sectors (SSSDP). It aims to foster a creative mindset and equip students with technical competencies for creating fashion-related products. Through a digital approach to fashion design and creation, students will be able to learn and practice skills in digital pattern making for fashion, digital pattern cutting for fashion and virtual fashion shows.

## Diploma in Fashion Creation Technology

### Diploma in Fashion Product Development

These two are QF level 3 diploma programmes and are included in the Continuing Education Fund (CEF). Students have to complete 12 modules in 18 months. These two programmes equip students with technical competence in fashion clothing creation (cut and sewn) and competence in developing fashion products that are commercially and technically viable.

## Diploma Scheme in Fashion and Textile Studies

This programme has been designed for practitioners in clothing and related industries as well as interested students. It aims to equip students with the necessary knowledge and skills to enhance their performance and competitiveness in the ever-changing environment.

## Certificate in Footwear

This programme comprises two modules: Practical Shoemaking and Footwear Leather. Students are equipped with the knowledge and skills in the making of shoes with leather.

## Certificate in Men's Suit Tailoring

This programme comprises two modules: Fundamental Men's Suit Drafting and Fundamental Men's Suit Making. It has been designed to equip students with skills in body measurement, pattern making and men's tailored suit making.

除現有課程外，訓練局於 2021 年亦推出了數個新課程。有關課程資料摘要如下：

### 基本皮革製品修護

本課程重點教授學員皮革製品保存、護理和修補的基本知識。

### 文青手挽袋製作

課程旨在教會學員基本的車縫技巧，以製作一個文青手挽袋。

### 枕頭套製作

課程旨在教會學員基本的車縫技巧，以製作兩個枕頭套。

Besides existing courses, the Authority developed several new courses in 2021. Following are the highlights of those new courses:

### Basic Leather Products Care and Repair

This course aims to provide students with general knowledge of the preservation, care and repair of leather products.

### Origami Tote Bag Making

This course aims to equip students with essential sewing skills by making up an origami tote bag.

### Pillowcase Making

This course aims to equip students with essential sewing skills by making up two pillowcases.



訓練局舉辦了各種為服裝及相關行業的度身訂造企業培訓。範圍涵蓋了設計、管理、服裝生產、維護和修理。以下是 2021 年所舉辦的企業培訓：

Various tailor-made corporate trainings were organised for the fashion and related industries. The training covered design, management, clothing production, maintenance and repairing. Following is a list of the corporate training organised in 2021:

### 3D 虛擬時裝設計 3D Virtual Fashion Design



### 數碼時裝設計 Digital Fashion Design



### 洗衣操作 Laundry Operation



### 服裝行業體驗 My Journey into Fashion Industry



### REACH 法規和服裝輔料 REACH Regulations and Apparel Trimmings



### 手挽袋製作 Tote Bag Making



## 研討會及工作坊 SEMINAR AND WORKSHOP

訓練局舉辦了各類研討會及工作坊，讓行業從業員及公眾人士參加。參與者可學習不同領域的最新知識，並可與講者交流意見和分享經驗。訓練局於 2021 年舉辦了以下的研討會及工作坊：

- 疫情下的棉花市場更新和可持續發展機會
- 如何利用最新的科技提高遙距工作能力
- 虛擬樣辦如何改變全球時裝業供應鏈

此外，「樣辦開發中心」為時裝設計師舉辦了各種關於紙樣及服裝製作技術的工作坊。

The Authority organised various seminars and workshops, which were open to the practitioners of the industries and the public. The participants could gain the latest knowledge in specific areas and share ideas and experiences among the speakers. The following seminars and workshops were organised in 2021:

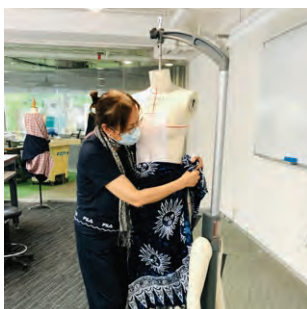
- Cotton market updates and sustainability opportunity in the pandemic
- How to use the latest technology to improve remote working capabilities
- How virtual sampling transforms supply chains of the world's fashion industry

In addition, the Sample Development Centre organised various workshops for fashion designers on pattern and garment production techniques:

### 3D 虛擬服裝製作 3D Virtual Garment

學員可了解 3D 服裝軟件於服裝行業的應用和發展，及體驗製作虛擬服裝的基本技術。

Trainees can learn about the application and development of 3D fashion software in the clothing industry and experience the basic techniques of making a virtual garment.



### 立體量裁紙樣 Draping for Fashion Garment

學員可認識立體量裁紙樣技術，學習利用坯布於人體模型來製作不同服裝款式。

Trainees can master the technique of three-dimensional tailoring patterns, and learn to use grey fabrics on mannequins to make different clothing styles.

### 刺繡 Embellishment

學員學會基本及立體刺繡技巧，可將舊有衣物製作成一件獨一無二的刺繡作品。

Trainees learn basic and three-dimensional embroidery skills, and create a unique embroidery from used garments.





## 服裝稱身 Garment Fit

服裝技術設計師講授服裝稱身的必備知識，包括概念、評估技巧、常見問題及其改善方法。

The technical fashion designer teaches the essential knowledge of garment fit, including concepts, assessment techniques, common problems and associated ways of improvement.



## 男士西裝製作 Men's Tailoring

上海派裁縫師講授男士西裝剪裁的傳統工藝，以及度身製作男士西裝的關鍵步驟和必備技術。

A Shanghai-based tailor teaches the traditional techniques of men's suit cutting, as well as the key steps and essential techniques for tailoring men's suits.



## 立體領線紙樣技術 Neckline Development

導師教授如何利用平面基本紙樣修改技術，製作立體領線效果。

The instructor teaches how to use basic pattern modification techniques to create three-dimensional neckline effects.



## 探索高級時裝的紙樣結構 Pattern Construction in High Fashion

學員學會透過改變紙樣結構，認識高級時裝的紙樣設計技術。

Trainees can master the pattern design techniques of high fashion by changing the pattern structure.



## 實現服裝設計 Realising Fashion Design Idea

導師介紹及示範實現服裝設計的每個環節，如何由設計開始，製作一件時尚服裝。

The instructor introduces and demonstrates every stage of fashion design, starting with the design to finally making a fashionable garment.



## 服裝款式修改 Style Alteration

學員可掌握手針技巧，以及不同服裝款式的修改技術及工藝。

Trainees can master the skills of hand acupuncture, as well as the alteration techniques and craftsmanship of different clothing styles.



訓練局提供行業支持服務，以協助行業維持其在全球市場的競爭優勢。藉著對行業深入了解和專業的技術知識，訓練局設計並執行獨特的解決方案，透過培訓以滿足每個機構的需求。

### 為服裝業制定《能力標準說明》（第二階段）

訓練局於 2018 年 9 月公佈了服裝業六個職能領域的《能力標準說明》。2021 年 3 月，訓練局發佈另外一套包含四個關鍵職能領域的《能力標準說明》：「物料開發」，「生產計劃與控制」，「技術支援」和「洗衣服務」。

### 過往資歷認可

服裝業「過往資歷認可」是資歷架構下的一個機制，目的是確認從業員在職場上所積累的工作經驗和能力。有關機制提供另一個途徑，讓從業員可取得資歷架構認可的資歷，為繼續升學及在行業晉升作好裝備。

2020 年 8 月，訓練局獲服裝業行業培訓諮詢委員會邀請為服裝業過往資歷認可評估機構。2021 年 11 月，訓練局獲得香港學術及職業資歷評審局批核成為資歷架構下的評估機構。2021 年 12 月，訓練局亦獲教育局批准於 2022 年 1 月至 2024 年 12 月為服裝業提供過往資歷認可評估服務。

The Authority offers industry support services to assist the industry in sustaining its competitive edge in the global market. Utilising our in-depth industry knowledge and technical expertise, the Authority designs and executes solutions via training that is uniquely suited to the needs of each organisation.

### Development of Specification of Competency Standards for Fashion Industry (Phase II)

The Authority published the Specification of Competency Standards (SCS) for six functional areas of the fashion industry in September 2018. In March 2021, the Authority published another set of SCS for four key functional areas: Material development, Production planning and control, Technical support and Laundry service.

### Recognition of Prior Learning

Recognition of Prior Learning (RPL) for the Fashion Industry is a mechanism under the Qualifications Framework (QF). It aims to recognise the work experiences and competencies acquired by practitioners at the workplace. The mechanism provides another way for practitioners to obtain qualifications recognised by the QF and to enhance their opportunities for further study and career advancement.

In August 2020, the Authority was invited by the Fashion Industry Training Advisory Committee to be the sole RPL Assessment Agency for the Fashion Industry. In November 2021, the Authority was approved by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications to be the Assessment Agency under QF. In December 2021, the Authority also obtained the approval of the Education Bureau for conducting RPL assessment service for the Fashion Industry from January 2022 to December 2024.



## 滙豐香港社區夥伴計劃資助的項目

### Projects Funded by HSBC Hong Kong Community Partnership Programme

#### 青少年虛擬服裝設計之旅

本項目為有興趣投身服裝設計的青少年提供學習最新三維設計電腦軟件的機會。使他們可掌握數碼設計技巧、設計及製作虛擬服裝，並啟發青少年的創意，增強他們未來的職場競爭力。最後，他們所創作的作品以虛擬服裝表演方式來展現。

#### Creative Virtual Fashion Design for Youngsters

This project provides an opportunity for young people interested in fashion design to learn the latest 3D design computer software. It enables them to master digital design skills, design and create virtual fashions, and inspire their creativity to enhance their competitiveness in the future workplace. Finally, their creations are presented in a virtual fashion show.

#### 可持續・時裝・生活方式

本項目旨在通過教授可持續時尚技能來推廣可持續生活方式的概念。這些技能（循環再造和修補）可使社區成員能夠以一種令人愉悅和富有創造力的方式來延長時尚服裝的壽命。通過時裝表演及比賽，展現了參加者的創意作品，並展示如何實現可持續的生活方式。

#### Sew So Happy・Sustainable Fashion

This project aims to promote the concept of a sustainable lifestyle through the introduction of sustainable fashion skills. The skills (recycling and repair) empower the community members to extend the life of fashion garments in an enjoyable and creative way. A competition with a fashion show showcases participants' creative works and demonstrates how a sustainable lifestyle can be achieved.

### 創意智優計劃資助的項目

#### Projects Funded by the CreateSmart Initiative

##### 為香港時裝設計師設立「樣辦開發中心」

「樣辦開發中心」為時裝設計師提供樣辦制作服務，以便將他們的設計轉化為初辦。此外，該中心還舉辦了一系列關於紙樣和車縫技術的工作坊。

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

The Sample Development Centre provides a sample-making service for fashion designers to realise their designs into the first garment sample for commercialisation. In addition, the centre organises a series of workshops on pattern and sewing techniques.

##### 時尚高峰（香港）2020-21

時尚高峰（香港）2020 - 2021 主題為「設計未來」，此項目為時裝界，特別是時裝設計師和業界人士建立一個信息豐富、教育性和鼓舞人心的平台。它扮演著一個重要的角色，為來自世界各地的參與者提供一個分享平台，交流關於最新的可持續發展的時尚趨勢、技術、最佳實踐、解決方案和機遇等意見和心得。

##### Fashion Summit (HK) 2020-21

The theme of Fashion Summit (HK) 2020-2021 is "Design for the Future". This project aims to build an informative, educational and inspirational platform for the fashion industry, especially fashion designers and industry players. It plays a vital role in providing a sharing platform for participants worldwide to exchange insights on the latest sustainable fashion trends, technology, best practices, solutions, and opportunities.

### 創新及科技基金資助的項目

#### Project Funded by the Innovation and Technology Fund

##### 精點清涼系統服裝

本項目旨在開發一種具有成本效益的降溫服裝，可有效地降低成年人在典型香港夏季在室內休息時，人體主要體熱區的皮膚溫度。

##### Prime Cooling System in Garment

This project aims to develop a cost-effective cooling garment that efficiently reduces the skin temperature of human prime body heat zones rested indoors in the typical Hong Kong summer season.



**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 29 頁至 64 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 2021 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 2021 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。

**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 29 to 64, which comprise the statement of financial position as at 31 December 2021, 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 2021, 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 ("HKSA") 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.

## 訓練局就財務報表須承擔的責任

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

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

## 核數師就審計財務報表承擔的責任

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

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

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：

## Responsibilities of the Authority for the financial statements

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Our report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

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



- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯報的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯報的風險高於未能發現因錯誤而導致的重大錯報的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴局內部控制的有效性發表意見。
- 評價訓練局所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對訓練局採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴局不能持續經營。
- 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。
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- 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

2022年5月16日

\* 報告之中文譯本如與英文有異，概以英文為準。

ERNST & YOUNG

Certified Public Accountants

Hong Kong

16 May 2022

# 損益表及其他全面收益表

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

截至 2021 年 12 月 31 日止年度 Year ended 31 December 2021

	附註 Notes	2021 港元 HK\$	2020 港元 HK\$
<b>收入</b>	<b>INCOME</b>		
訓練稅總徵收額	Gross training levy	232,595	266,922
減：香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department	(54,330)	( 43,790)
		178,265	223,132
銀行利息收入	Bank interest income	16	28
培訓課程收費	Receipts from training courses	10,868,915	8,741,462
工業項目收入	Industrial project income	12,238,656	8,276,661
股息收入	Dividend income	6 3,812,335	2,881,479
雜項收入	Sundry income	206,441	158,910
		27,304,628	20,281,672
<b>支出</b>	<b>EXPENDITURE</b>		
審核費	Audit fee	150,000	145,000
折舊	Depreciation	5 426,165	449,235
宣傳費用	Expenses on publicity	22,458	18,444
一般行政開支	General administrative expenses	4,161,519	3,470,245
工業項目開支	Industrial project expenses	9,864,922	6,266,473
培訓課程講師費	Lecture fee on training courses	1,053,260	683,041
員工成本	Staff costs	9,567,456	9,651,246
培訓成本	Training costs	82,209	42,301
其他費用	Other expenses	-	6,870
租賃負債的利息支出	Interest expense on lease liabilities	3,703	5,227
		25,331,692	20,738,082
<b>本年度盈餘 / (虧損)</b>	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	1,972,936	(456,410)
其他全面收益 / (虧損)	OTHER COMPREHENSIVE INCOME/(LOSS)		
在隨後期間，不會重新分類至損益之其他全面收益 / (虧損)：	Other comprehensive income/(loss) that will not be reclassified to profit or loss in subsequent periods:		
按公平值計量且其變動列入其他全面收益的股權投資	Changes in fair value of equity investments at fair value through other comprehensive income	5,001,700	(26,173,700)
年內其他全面收益 / (虧損) (除稅後)	OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR, NET OF TAX	5,001,700	(26,173,700)
本年度總全面收益 / (虧損)	TOTAL COMPREHENSIVE INCOME/ (LOSS) FOR THE YEAR	6,974,636	(26,630,110)

於 2021 年 12 月 31 日 As at 31 December 2021

		附註 Notes	2021 港元 HK\$	2020 港元 HK\$
<b>非流動資產</b>	<b>NON-CURRENT ASSETS</b>			
物業、廠房及設備	Property, plant and equipment	5	1,165,622	1,422,167
使用權資產	Right-of-use assets	5	91,362	142,917
按公平值列入其他全面收益的股權投資	Equity investments at fair value through other comprehensive income	6	81,992,200	76,990,500
預付款項	Prepayments	8	273,738	2,400
非流動資產總額	Total non-current assets		83,522,922	78,557,984
<b>流動資產</b>	<b>CURRENT ASSETS</b>			
應收帳款	Accounts receivable	7	571,328	575,815
預付款項、按金及其他應收帳款	Prepayments, deposits and other receivables	8	2,178,908	2,850,463
現金及銀行結餘	Cash and bank balances	9	10,155,672	14,689,509
流動資產總額	Total current assets		12,905,908	18,115,787
<b>流動負債</b>	<b>CURRENT LIABILITIES</b>			
應付帳款	Accounts payable	10	259,389	209,386
其他應付帳款及應計費用	Other payables and accruals	11	3,020,756	10,238,695
租賃負債	Lease liabilities	5	44,652	51,641
流動負債總額	Total current liabilities		3,324,797	10,499,722
<b>流動資產淨額</b>	<b>NET CURRENT ASSETS</b>		9,581,111	7,616,065
<b>總資產減流動負債</b>	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		93,104,033	86,174,049
<b>非流動負債</b>	<b>NON-CURRENT LIABILITIES</b>			
租賃負債	Lease liabilities	5	50,675	95,327
<b>資產淨額</b>	<b>NET ASSETS</b>		93,053,358	86,078,722
<b>儲備</b>	<b>RESERVES</b>			
普通儲備	General reserve	12	35,846,414	33,873,478
公平值儲備	Fair value reserve		57,206,944	52,205,244
<b>儲備總額</b>	<b>TOTAL RESERVES</b>		93,053,358	86,078,722


CHENG Man-tak, Richard  
鄭文德Chairman  
主席



## 權益變動表

## STATEMENT OF CHANGES IN EQUITY

截至 2021 年 12 月 31 日止年度 Year ended 31 December 2021

		公平值儲備 Fair value reserve 港元 HK\$	普通儲備 General reserve 港元 HK\$	合計儲備 Total reserves 港元 HK\$
於 2020 年 1 月 1 日	At 1 January 2020	78,378,944	34,329,888	112,708,832
年內虧損	Deficit for the year	-	(456,410)	(456,410)
年內其他全面虧損： 按公平值計量且其變動 列入其他全面收益的股權 投資（除稅後）	Other comprehensive loss for the year: Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	(26,173,700)	-	(26,173,700)
年內總全面虧損	Total comprehensive loss for the year	(26,173,700)	(456,410)	(26,630,110)
於 2020 年 12 月 31 日及 2021 年 1 月 1 日	At 31 December 2020 and 1 January 2021	52,205,244	33,873,478	86,078,722
年內盈餘	Surplus for the year	-	1,972,936	1,972,936
年內其他全面收益： 按公平值計量且其變動 列入其他全面收益的股權 投資（除稅後）	Other comprehensive income for the year: Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	5,001,700	-	5,001,700
年內總全面收益	Total comprehensive income for the year	5,001,700	1,972,936	6,974,636
於 2021 年 12 月 31 日	At 31 December 2021	57,206,944	35,846,414	93,053,358

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.

# 現金流量表

## STATEMENT OF CASH FLOWS

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截至 2021 年 12 月 31 日止年度 Year ended 31 December 2021

	附註 Notes	2021 港元 HK\$	2020 港元 HK\$
<b>經營業務所得現金流</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
本年度盈餘 / (虧損)	Surplus/(deficit) for the year	1,972,936	(456,410)
調整：	Adjustments for:		
財務成本	Finance cost	5 3,703	5,227
銀行利息收入	Bank interest income	(16)	(28)
按公平值列入其他全面收益的股權投資	Dividend income from equity investments at fair value through other comprehensive income	6 (3,812,335)	(2,881,479)
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment	-	6,870
折舊	Depreciation	5 426,165	449,235
		(1,409,547)	(2,876,585)
應收帳款減少 / (增加)	Decrease/(increase) in accounts receivable	4,487	(242,878)
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	400,217	(1,767,899)
應付帳款增加	Increase in accounts payable	50,003	5,345
其他應付帳款及應計費用增加 / (減少)	Increase/(decrease) in other payables and accruals	(7,217,939)	1,069,498
經營業務所用現金	Cash generated used in operations	(8,172,779)	(3,812,519)
租賃負債之利息要素	Interest element on lease liabilities	14 (3,703)	(5,227)
經營業務所用於現金流量淨額	Net cash flows used in operating activities	(8,176,482)	(3,817,746)
<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	5 (118,065)	(52,880)
已收利息	Interest received	16	28
按公平值列入其他全面收益的股權投資所收到的股息	Dividends received from equity investments at fair value through other comprehensive income	6 3,812,335	2,881,479
投資業務所得現金流量淨額	Net cash flows from investing activities	3,694,286	2,828,627
<b>融資業務所得現金流量</b>	<b>CASH FLOWS FROM A FINANCING ACTIVITY</b>		
主要的租賃款項及融資業務所用現金流	Principal portion of lease payments and cash flows used in a financing activity	14 (51,641)	(50,117)
<b>現金及現金等值項目減少淨額</b>	<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(4,533,837)	(1,039,236)
年初現金及現金等值項目	Cash and cash equivalents at beginning of year	14,689,509	15,728,745
<b>年終現金及現金等值項目</b>	<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	10,155,672	14,689,509
<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	9 10,155,672	14,689,509

# 2021 年 12 月 31 日財務報表附註

## NOTES TO FINANCIAL STATEMENTS 31 DECEMBER 2021

### 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，惟按公平值列入其他全面收益（已按公平價值計量）的股權投資除外。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內首次採納以下經修訂的香港財務報告準則：

香港財務報告準則第9號、第7號、第4號、第16號及香港會計準則第39號之修訂本

*利率基準改革（第二階段）*

香港財務報告準則第16號之修訂本

*2021年6月30日後與Covid-19相關租金寬減（提早採納）*

採納以上經修訂準則對本財務報表並無重大財務影響，與會計政策應用於本財務報表並無重大改變。

### 1. CORPORATE INFORMATION

The Authority is established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance. The Authority is a not-for-profit organization and its principal activities are to provide training courses for the clothing industry, establish and maintain industrial training centers, 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 equity investments at fair value through other comprehensive income 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 HKFRS 9, HKFRS 7, HKFRS 4, HKFRS 16 and HKAS 39

*Interest Rate Benchmark Reform – Phase 2*

Amendment to HKFRS 16

*Covid-19-Related Rent Concessions beyond 30 June 2021 (early adopted)*

The adoption of the above revised standards has had no significant financial effect on these financial statements and there has been no significant changes to the accounting policies applied in 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 3 號之修訂本

*概念框架指引*<sup>1</sup>

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

*投資者與其聯營或合營公司之間的資產出售或注資*<sup>3</sup>

香港財務報告準則第 17 號

*保險合約*<sup>2</sup>

香港財務報告準則第 17 號之修訂本

*保險合約*<sup>2,5</sup>

香港會計準則第 1 號之修訂本

*負債分類為流動或非流動*<sup>2,4</sup>

香港會計準則第 1 號及香港財務報告準則實務報告第 2 號之修訂本

*會計政策之披露*<sup>2</sup>

香港會計準則第 8 號之修訂本

*會計估計之定義*<sup>2</sup>

香港會計準則第 12 號之修訂本

*與單一交易產生之資產及負債有關之遞延稅項*<sup>2</sup>

香港會計準則第 16 號之修訂本

*物業、廠房及設備：擬定用途前的所得款項*<sup>1</sup>

香港會計準則第 37 號之修訂本

*虧損性合約 - 履行合約的成本*<sup>1</sup>

香港財務報告準則 2018-2020 年週期的年度改進

香港財務報告準則第 1 號、第 9 號、第 16 號隨附之闡釋範例及香港會計準則第 41 號之修訂本<sup>1</sup>

<sup>1</sup> 由 2022 年 1 月 1 日或之後開始的年度期間生效

<sup>2</sup> 由 2023 年 1 月 1 日或之後開始的年度期間生效

<sup>3</sup> 尚未釐定強制性生效日期，但可以採納

## 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 3

*Reference to the Conceptual Framework*<sup>1</sup>

Amendments to HKFRS 10 and HKAS 28 (2011)

*Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*<sup>3</sup>

HKFRS 17

*Insurance Contracts*<sup>2</sup>

Amendments to HKFRS 17

*Insurance Contracts*<sup>2,5</sup>

Amendments to HKAS 1

*Classification of Liabilities as Current or Non-current*<sup>2,4</sup>

Amendments to HKAS 1 and HKFRS Practice Statement 2

*Disclosure of Accounting Policies*<sup>2</sup>

Amendments to HKAS 8

*Definition of Accounting Estimates*<sup>2</sup>

Amendments to HKAS 12

*Deferred Tax related to Assets and Liabilities arising from a Single Transaction*<sup>2</sup>

Amendments to HKAS 16

*Property, Plant and Equipment: Proceeds before Intended Use*<sup>1</sup>

Amendments to HKAS 37

*Onerous Contracts - Cost of Fulfilling a Contract*<sup>1</sup>

Annual improvements to HKFRSs 2018-2020

Amendments to HKFRS 1, HKFRS 9, Illustrative Examples accompanying HKFRS 16, and HKAS 41<sup>1</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2022

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2023

<sup>3</sup> No mandatory effective date yet determined but available for adoption

## 2.3 已頒佈但尚未生效的香港財務報告準則 (續)

<sup>4</sup> 作為香港會計準則第 1 號之修訂的結果，香港註釋第 5 號財務報表的呈報 - 借款人對載有按要求償還條款的定期貸款的分類已於 2020 年 10 月進行修訂，以使相應措詞保持一致而結論保持不變

<sup>5</sup> 作為 2020 年 10 月頒佈的香港財務報告準則第 17 號之修訂結果，於 2023 年 1 月 1 日之前開始的年度期間，香港財務報告準則第 4 號已作出修訂，以延長允許保險人應用香港會計準則第 39 號而非香港財務報告準則第 9 號的暫時豁免

訓練局正在評估該尚未初始應用的新增及須修訂本的香港財務報告準則的影響。至今，訓練局認為該新增及須修訂本的香港財務準則對訓練局的營運及財務狀況表不會有重大影響。

## 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上市股權投資。公平價值是指在市場參與者在計量日期之間在有序交易中出售資產或轉移負債所支付的價格。

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：

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

<sup>4</sup> As a consequence of the amendments to HKAS 1, Hong Kong Interpretation 5 *Presentation of Financial Statements - Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause* was revised in October 2020 to align the corresponding wording with no change in conclusion

<sup>5</sup> As a consequence of the amendments to HKFRS 17 issued in October 2020, HKFRS 4 was amended to extend the temporary exemption that permits insurers to apply HKAS 39 rather than HKFRS 9 for annual periods beginning before 1 January 2023

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

## 2.4 主要會計政策概要（續）

### 公平值計量（續）

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。

### 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。

如資產之賬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賬面金額為限。所撥回的減值虧損在確認撥回的年度內計入損益表。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING (continued)

### Fair value measurement (continued)

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.

### 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.



## 2.4 主要會計政策概要（續）

### 關連人士

在下列情況下，有關人士將視為與訓練局有關連：

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

或

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

### 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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Related parties

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

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

or

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

### 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.

## 2.4 主要會計政策概要（續）

### 物業、廠房及設備與折舊（續）

物業、廠房及設備項目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賬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：

#### 持有資產

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%

#### 使用權資產

固定裝置、裝修及設備	按租賃期
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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賬面值之差額計算。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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:

#### Owned assets

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

#### Right-of-use assets

Fixture, fitting and equipment	Over the lease term
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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.

## 2.4 主要會計政策概要（續）

### 金融資產

貿易應收帳款並不包括重大金融成份或因訓練局已採用不調整重大財務部分影響的可行權宜方法以香港財務報告準則第 15 號的交易價格為計量。所有其他金融資產初始以公平值加購買金融資產時交易成本確認，惟以公平值計量且其變動計入損益的金融資產除外。常規購買和出售金融資產以交易日期確認，即是訓練局承諾購買和出售資產的日期。

#### (a) 分類及計量

債務工具採用實際利率法按攤銷成本計量，如果資產是以收取合約現金流而持有的，而那些現金流僅為支付本金和未償還之本金利息，則可予以減值。

股權投資以公平值計量且其變動計入當期損益，除非在初始確認時，訓練局已不可撤銷地選擇將非持作交易的投資指定為以公平價值列入其他全面收益的股權投資。當訓練局確立收取股息時，該等投資的股息會於損益表中確認。此類投資的公平值變動於其他全面收益中確認，並且在資產出售時不可轉回至損益表。

#### (b) 減值

訓練局對所有金融資產採用預期信貸虧損模式，受制於香港財務報告準則第 15 號的減值、財務擔保合約、合約資產及香港財務報告準則第 16 號的租賃應收帳款。對於沒有重大財務成份的貿易應收帳款及合約資產，訓練局採用簡化方法。這減值準備以整個存續期間預期信貸虧損作計量。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Financial assets

Trade receivables that do not contain a significant financial component or for which the Authority has applied the practical expedient of not adjusting the effect of a significant financial component are measured at the transaction price determined under HKFRS 15. All the other financial assets are initially recognised at fair value plus transaction costs that are attributable to the acquisition of the financial assets, except in the case of financial assets recorded at fair value through profit or loss. Regular way purchases and sales of financial assets are recognised on the trade date, that is, the date when the Authority commits to purchase or sell the assets.

#### (a) Classification and measurement

Debt instruments are measured at amortised cost using the effective interest rate method, subject to impairment if the assets are held for the collection of contractual cash flows where those contractual cash flows represent solely payments of principal and interest.

Equity investments are measured at fair value through profit or loss unless, on initial recognition, the Authority has irrevocably elected to designate such investments that are not held for trading as equity investments at fair value through other comprehensive income. Dividends of such investments are recognised in the statement of profit or loss when the Authority's right to receive payment is established. Changes in the fair value of such investments are recognised in other comprehensive income and are never recycled to the statement of profit or loss even when the assets are sold.

#### (b) Impairment

The Authority applies the expected credit loss model on all the financial assets that are subject to impairment, financial guarantee contracts, contract assets under HKFRS 15 and lease receivables under HKFRS 16. For trade receivables and contract assets without a significant financial component, the Authority applies the simplified approach which requires impairment allowances to be measured at lifetime expected credit losses.



## 2.4 主要會計政策概要（續）

### 金融資產（續）

#### (b) 減值（續）

就其他金融資產而言，減值準備根據一般方法確認，而預期信貸虧損分兩個階段確認。就信貸風險而言，倘初始確認後信貸風險未有顯著增加，訓練局按照未來 12 個月內可能發生的違約事件而提供信貸虧損。對於初始確認後信貸風險已顯著增加，無論何時違約，按照餘下存續期的預期信貸虧損作虧損準備。

訓練局認為，當金融資產逾期超過 90 日時，違約已發生，除非訓練局有合理和可支持的訊息證明，應適用更合適的違約標準。

#### (c) 終止確認

當從資產收取現金流量的權利到期時，金融資產需終止確認；或訓練局已轉讓其合約權利以收取金融資產的現金流量及已轉讓絕大部分風險和回報；或不保留控制權。

### 金融負債

訓練局的金融負債包括租賃負債、應付帳款、其他應付帳款及應計費用。該初始確認以已收代價之公平價值扣除直接應佔交易成本。初始確認後，隨後計量以有效利率法計算攤銷成本。

當財務負債已失效時將不再確認，例如，當負債之責任已解除或註銷或屆滿。

### 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，當且僅當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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Financial assets (continued)

#### (b) Impairment (continued)

For other financial assets, impairment allowances are recognised under the general approach where expected credit losses are recognised in two stages. For credit exposures where there has not been a significant increase in credit risk since initial recognition, the Authority is required to provide for credit losses that result from possible default events within the next 12 months. For those credit exposures where there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure irrespective of the timing of the default.

The Authority considers a default has occurred when a financial asset is more than 90 days past due unless the Authority has reasonable and supportable information to demonstrate that a more appropriate default criterion should be applied.

#### (c) Derecognition

Financial assets are derecognised when the rights to receive cash flows from the assets have expired; or where the Authority has transferred its contractual rights to receive the cash flows of the financial assets and has transferred substantially all the risks and rewards of ownership; or where control is not retained.

### Financial liabilities

The Authority's financial liabilities include lease liabilities, accounts payables, other payables and accruals. They are initially recognised at fair value of the consideration received less directly attributable transaction costs. After initial recognition, they are subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when they are extinguished, i.e., when the obligation 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.

## 2.4 主要會計政策概要（續）

### 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。

### 收入確認

#### 來自客戶合約收益

當商品或服務的控制權轉移至客戶時，以反映訓練局因交換該等商品或服務預期有權收取的代價金額確認來自客戶合約的收益。

當合約代價包括可變金額時，代價金額按訓練局因向客戶轉移商品或服務而有權收取的金額進行估計。可變代價於合約開始時估計，並受到約束直至因可變代價相關不確定性隨後消除而令已確認累計收益很可能不會發生重大收益撥回。

倘合約中包含就向客戶轉移商品或服務為客戶提供超過一年的重大融資利益的融資成分，則收益按應收金額的現值計量，並使用訓練局若與客戶於合約開始時進行單獨融資交易將採用的貼現率貼現。倘合約中包含為訓練局提供超過一年的重大融資利益的融資成分，則根據該合約確認的收益包括根據實際利率法計算的合約負債利息開支。使用香港財務報告準則第15號中的可行權宜方法，對於客戶付款與轉移承諾商品或服務之間的期間不超過一年的合約，交易價格不會就重大融資成分的影響進行調整。

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。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### 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, for which it is intended to compensate, are expensed.

### Revenue recognition

#### Revenue from contracts with customers

Revenue from contracts with customers is recognised when control of goods or services is transferred to the customers at an amount that reflects the consideration to which the Authority expects to be entitled in exchange for those goods or services.

When the consideration in a contract includes a variable amount, the amount of consideration is estimated to which the Authority will be entitled in exchange for transferring the goods or services to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

When the contract contains a financing component which provides the customer a significant benefit of financing the transfer of goods or services to the customer for more than one year, revenue is measured at the present value of the amount receivable, discounted using the discount rate that would be reflected in a separate financing transaction between the Authority and the customer at contract inception. When the contract contains a financing component which provides the Authority a significant financial benefit for more than one year, revenue recognised under the contract includes the interest expense accreted on the contract liability under the effective interest method. For a contract where the period between the payment by the customer and the transfer of the promised goods or services is one year or less, the transaction price is not adjusted for the effects of a significant financing component, using the practical expedient in HKFRS 15.

Training levy income is recognised 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.

## 2.4 主要會計政策概要（續）

### 收入確認（續）

培訓課程收入和工業項目收入按各自的課程時間比例作確認。履行責任隨著服務的提供而逐漸完成，在提供服務前通常需要短期預付款。

作為可行權宜方法，分配給剩餘履行責任（未完成或部份未完成）的交易價格未在財務報表附註中披露，因為與培訓課程相關的所有剩餘履行義務都是合同的一部分，而預期持續時間為一年或更短。此外，就工業項目的提供服務而言，訓練局有權向其客戶收取當時所履行的責任相對應的金額。

利息收入採用實際利率方法按應計基準，以有關利率在金融工具預計年內或較短期間（如適用）折扣估計未來現金收入至金融資產的賬面淨值確認。

股息收入於股東收取付款之權利已確立，與股息相關的經濟利益可能流入訓練局及股息金額能可靠計量時確認。

### 合約負債

合約負債指訓練局因已向客戶收取代價（或已到期代價款項），而須向客戶轉讓商品或服務的責任。倘客戶於訓練局將商品或服務轉讓予客戶前支付代價，則於作出付款或付款到期時（以較早者為準）確認合約負債。合約負債於訓練局履行合約時確認為收益。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Revenue recognition (continued)

Training course income and industrial project income are recognised on a time proportion basis over the period of the respective course. The performance obligation is satisfied over time as services are provided and short-term advances are normally required before rendering the services.

As a practical expedient, the transaction prices allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) are not disclosed in the notes to the financial statements because all the remaining performance obligations in relation to training course are a part of contracts that have an original expected duration of one year or less. In addition, in relation to rendering services for industrial project, the Authority has a right to consideration from its customers in an amount that corresponds directly with the value to the customers of the Authority's performance obligations completed to date.

Interest income is recognised on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, when appropriate, to the net carrying amount of the financial asset.

Dividend income is recognised when the shareholders' right to receive payment has been established, it is probable that the economic benefits associated with the dividend will flow to the Authority and the amount of the dividend can be measured reliably.

### Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Authority has received a consideration (or an amount of consideration that is due) from the customer. If a customer pays the consideration before the Authority transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Authority performs under the contract.



## 2.4 主要會計政策概要（續）

### 租賃

#### 承租人

倘合約為換取代價而授予在一段期間內控制可識別資產使用權，則該合約為租賃或包含租賃。倘客戶有權從使用可識別資產中獲取絕大部份經濟利益及擁有指示使用可識別資產的權利時，即有控制權。所有租賃期超過 12 個月確認為資產即代表可使用相關資產和負債即代表有責任支付租賃款項，除非相關資產是低價值。資產和負債於初始使用時以現值作基礎計量。當物業、廠房及設備確認為可使用權資產，該使用權資產按成本或估值減任何累計折舊和減值虧損計量，並就租賃負債的任何重新計量作調整。使用權資產按租賃期與資產可使用期中的較短者按直線法計算折舊。租賃負債按租賃條款的租賃付款額現值進行初始計量，隨後根據利息和租賃負債結算的影響進行調整，以及因重新評估租賃負債或租賃修改而產生的重新計量。

#### 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，且到期時間較短，通常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。

### 僱員福利

#### 有薪假期結轉

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

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Leases

#### Lessee

A contract is, or contains, a lease if the contract conveys a right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to obtain substantially all of the economic benefits from use of the identified asset and the right to direct the use of the identified asset. All leases with a term of more than 12 months are recognised as assets representing the right of use of the underlying asset and liabilities representing the obligation to make lease payments, unless the underlying asset is of low value. Both the assets and the liabilities are initially measured on a present value basis. Right-of-use assets are recognised under property, plant and equipment and are measured at cost or valuation less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful lives of the assets and the lease terms. Lease liabilities are initially measured at the present value of lease payments to be made under the lease terms and subsequently adjusted by the effect of the interest on and the settlement of the lease liabilities, and the re-measurement arising from any reassessment of the lease liabilities or lease modifications.

#### 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.

### 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.

## 2.4 主要會計政策概要（續）

### 僱員福利（續）

#### 退休金計劃供款

訓練局根據強制性公積金計劃條例，為其符合資格參加強制性公積金退休福利計劃（「強積金計劃」）的有關僱員管理一個界定供款強積金計劃。供款按僱員基本薪金的某一百分比作出，並根據強積金計劃規則於應付供款時在淨收益扣除供款。強積金計劃的資產與訓練局資產分開持有，並由獨立管理的基金管理。訓練局的僱主供款在向強積金計劃供款時即全部歸屬予僱員。

## 3. 重大會計判斷及估計

編制訓練局財務報表時，管理層須作出會影響所呈報收入、支出、資產及負債金額連同其隨附披露資料以及或然負債披露的判斷、估計及假設。有關假設及估計的不確定因素可能導致須於日後對受影響的資產或負債賬面值作出重大調整。

### 判斷

在應用訓練局會計政策的過程中，管理層會作出以下判斷（惟涉及估計的判斷則除外），而有關判斷對財務報表中確認的金額影響最大：

#### *租賃 – 合約包含租賃是否列入香港財務報告準則第 16 號內*

訓練局有若干租賃合約及那些合約包括租賃是否定義於香港財務報告準則第 16 號內而作出適當評價判斷。訓練局亦會考慮合約的實質內容，即付款或合約忠實地反映而作出判斷，及該評估以個別合約基礎上進行。

## 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Employee benefits (continued)

#### Pension scheme contributions

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

## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Authority's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of income, expenditure, assets and liabilities, and their accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amounts of the assets or liabilities affected in the future.

### Judgement

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

#### *Leases – whether a contract contains a lease under HKFRS 16*

The Authority has several lease contracts and it applies judgement in evaluating whether those contracts contain a lease defined under HKFRS 16. The Authority also considered the substance of the contracts as to what the payment or contract faithfully represents for which the judgement is made, and such assessment is made on an individual contract basis.

### 3. 重大會計判斷及估計（續）

#### 估計之不明朗因素

極可能導致下一個財政年度資產及負債賬面值須作出重大調整、與未來及報告期末的估計不明朗因素的其他主要來源有關的主要假設於下文討論。

#### *應收帳款減值*

應收帳款的減值撥備是基於對預期信貸虧損的假設。訓練局根據個別應收款項未償還的天數，以及訓練局在各報告期末的歷史經驗和前瞻性資料，以這些假設和選擇輸入的減值計算作出判斷。這些假設和估計的變化可能對評估結果產生重大影響，可能需要對損益進行額外的減值準備。應收帳款的進一步詳細資料載於財務報表附註 7。

### 4. 所得稅

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

### 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES (continued)

#### 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 impairment provisions for accounts receivable are based on assumptions about expected credit losses. The Authority uses judgements in making these assumptions and selecting the inputs to the impairment calculation, based on the number of days that an individual receivable is outstanding as well as the Authority's historical experience and forward-looking information at the end of each reporting period. Changes in these assumptions and estimates could materially affect the results of the assessment and it may be necessary to make an additional impairment charge to profit or loss. Further details of the accounts receivable are given in note 7 to the financial statements.

### 4. INCOME TAX

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



## 5. 物業、廠房、設備及租賃負債

## 5. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES

		使用權資產 Right-of use assets	持有資產 Owned assets					
		固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及機器 Plant and Machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	合計 Total 港元 HK\$
<b>2021年12月31日</b>	<b>31 December 2021</b>							
於2021年1月1日：	At 1 January 2021:							
成本	Cost	225,509	19,413,409	8,283,074	273,099	7,990,136	<b>35,959,718</b>	<b>36,185,227</b>
累積折舊	Accumulated depreciation	(82,592)	(19,413,409)	(8,249,071)	(254,106)	(6,620,965)	<b>(34,537,551)</b>	<b>(34,620,143)</b>
賬面淨值	Net carrying amount	142,917	-	34,003	18,993	1,369,171	<b>1,422,167</b>	<b>1,565,084</b>
於2021年1月1日，扣除累積折舊	At 1 January 2021, net of accumulated depreciation	142,917	-	34,003	18,993	1,369,171	<b>1,422,167</b>	<b>1,565,084</b>
添置	Additions	-	-	-	-	118,065	<b>118,065</b>	<b>118,065</b>
年內折舊撥備	Depreciation provided during the year	(51,555)	-	(17,003)	(5,194)	(352,413)	<b>(374,610)</b>	<b>(426,165)</b>
於2021年12月31日，扣除累積折舊	At 31 December 2021, net of accumulated depreciation	91,362	-	17,000	13,799	1,134,823	<b>1,165,622</b>	<b>1,256,984</b>
於2021年12月31日：	At 31 December 2021:							
成本	Cost	225,509	19,413,409	8,283,074	273,099	7,913,598	<b>35,883,180</b>	<b>36,108,689</b>
累積折舊	Accumulated depreciation	(134,147)	(19,413,409)	(8,266,074)	(259,300)	(6,778,775)	<b>(34,717,558)</b>	<b>(34,851,705)</b>
賬面淨值	Net carrying amount	91,362	-	17,000	13,799	1,134,823	<b>1,165,622</b>	<b>1,256,984</b>

## 5. 物業、廠房、設備及租賃負債（續）

## 5. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

		使用權資產 Right-of use assets			持有資產 Owned assets			
		固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及 機器 Plant and Machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	合計 Total 港元 HK\$
2020年12月 31日	31 December 2020							
於2020年1月 1日：	At 1 January 2020:							
成本	Cost	225,509	19,413,409	8,283,074	273,099	7,937,256	35,906,838	36,132,347
累積折舊	Accumulated depreciation	(31,038)	(19,413,409)	(8,225,395)	(248,571)	(6,245,625)	(34,133,000)	(34,164,038)
賬面淨值	Net carrying amount	194,471	-	57,679	24,528	1,691,631	1,773,838	1,968,309
於2020年1月 1日，扣除 累積折舊	At 1 January 2020, net of accumulated depreciation	194,471	-	57,679	24,528	1,691,631	1,773,838	1,968,309
添置	Additions	-	-	-	-	52,880	52,880	52,880
年內折舊撥備	Depreciation provided during the year	(51,554)	-	(23,676)	(5,535)	(368,470)	(397,681)	(449,235)
出售	Disposals	-	-	-	-	(6,870)	(6,870)	(6,870)
於2020年12月 31日，扣除 累積折舊	At 31 December 2020, net of accumulated depreciation	142,917	-	34,003	18,993	1,369,171	1,422,167	1,565,084
於2020年12月 31日：	At 31 December 2020:							
成本	Cost	225,509	19,413,409	8,283,074	273,099	7,990,136	35,959,718	36,185,227
累積折舊	Accumulated depreciation	(82,592)	(19,413,409)	(8,249,071)	(254,106)	(6,620,965)	(34,537,551)	(34,620,143)
賬面淨值	Net carrying amount	142,917	-	34,003	18,993	1,369,171	1,422,167	1,565,084

## 附註：

- (a) 訓練局的租賃是用於營運中使用的某些辦公室設備。這些租賃資產是以年期為協定，年期分別由2年至4年，當中沒有延期或終止的選擇及所有租賃款項是固定的。

## Notes:

- (a) The Authority leases certain of its office equipment used in its operations. Leases for these assets are negotiated for terms ranging from two to four years with no extension or termination options and all the lease payments are fixed.

## 5. 物業、廠房、設備及租賃負債（續）

## 租賃負債到期日概述

一年以內	Within one year
一年之後但在五年內	After one year but within five years
租賃負債（未折現）	Lease liabilities (undiscounted)
折現金額	Discount amount
租賃負債（已折現）	Lease liabilities (discounted)
流動	Current

於 2021 年 12 月 31 日應用在租賃負債的加權平均新增借貸利率確認為 3% (2020 年：3%)。

## 於 2021 年 12 月 31 日及 2020 年 12 月 31 日年度租賃負債之賬面變化

		港元 HK\$
於 2020 年 1 月 1 日	At 1 January 2020	197,085
附著的利息	Accretion of interest	5,227
款項	Payments	(55,344)
於 2021 年 1 月 1 日	At 1 January 2021	146,968
附著的利息	Accretion of interest	3,703
款項	Payments	(55,344)
		95,327

## 截止 2021 年 12 月 31 日及 2020 年 12 月 31 日止年度確認於損益表金額

使用權資產折舊費用	Depreciation expense of right-of-use assets
租賃負債的利息支出	Interest expense on lease liabilities

## 5. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

## Maturity profile of lease liabilities

	2021 港元 HK\$	2020 港元 HK\$
	46,816	55,344
	52,080	98,896
	98,896	154,240
	(3,569)	(7,272)
	95,327	146,968
	44,652	51,641
	50,675	95,327

The weighted average incremental borrowing rate applied to the lease liabilities recognised at 31 December 2021 was 3% (2020: 3%).

## Movements of carrying amounts of lease liabilities as at 31 December 2021 and 2020

## Amounts recognised in the statement of profit or loss for the year ended 31 December 2021 and 2020

	2021 港元 HK\$	2020 港元 HK\$
	51,555	51,554
	3,703	5,227
	55,258	56,781



## 5. 物業、廠房、設備及租賃負債 (續)

在2021年，訓練局的租賃總現金流出為HK\$55,344 (2020年：HK\$55,344)。同時，於2021年及2020年沒有任何非現金添置的使用權資產和租賃負債。

## 5. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

The Authority had total cash outflows for leases of HK\$55,344 in 2021 (2020: HK\$55,344). The Authority did not have any non-cash additions of right-of-use assets and lease liabilities in 2021 and 2020.

## 6. 按公平值列入其他全面收益的股權投資

## 6. EQUITY INVESTMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

		2021 港元 HK\$	2020 港元 HK\$
上市股權投資，按公平值計：	Listed equity investments, at fair value		
匯豐控股有限公司	HSBC Holdings plc	28,110,000	24,450,000
太古股份有限公司	Swire Pacific Limited	5,340,000	5,160,000
電能實業有限公司	Power Assets Holdings Limited	15,972,000	13,860,000
希慎興業有限公司	Hysan Development Company Limited	6,989,000	8,250,500
新鴻基地產發展有限公司	Sun Hung Kai Properties Limited	11,281,200	11,900,000
恆生銀行有限公司	Hang Seng Bank Limited	14,300,000	13,370,000
		81,992,200	76,990,500

由於訓練局認為這些投資具有策略性，上述股權投資不可撤銷地以公平值計入其他全面收益。

The above equity investments were irrevocably designated at fair value through other comprehensive income as the Authority considers these investments to be strategic in nature.

截至2021年12月31日止年度內，訓練局收到的股息金額分別為滙豐控股有限公司HK\$1,026,258；太古股份有限公司HK\$240,000；電能實業有限公司HK\$930,262；希慎興業有限公司HK\$416,765；新鴻基地產發展有限公司HK\$589,050及恆生銀行有限公司HK\$610,000。

During the year ended 31 December 2021, the Authority received dividends in the amounts of HK\$1,026,258, HK\$240,000, HK\$930,262, HK\$416,765, HK\$589,050, HK\$610,000 from HSBC Holdings plc, Swire Pacific Limited, Power Assets Holdings Limited, Hysan Development Company Limited, Sun Hung Kai Properties Limited and Hang Seng Bank Limited, respectively.

## 7. 應收帳款

應收帳款

Accounts receivable

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。

訓練局採用簡化方法處理香港財務報告準則第 9 號所規定的預期信貸虧損，該準則允許使用所有應收帳款的整個存續期間預期虧損。為計量預期信貸虧損，應收帳已根據其信貸風險特性及逾期日子分組。預期信貸虧損包也含前瞻性資料。截止 2021 年 12 月 31 日及 2020 年 12 月 31 日，訓練局根據香港財務報告準則第 9 號對虧損定額之評估為不重要。

## 7. ACCOUNTS RECEIVABLE

2021 港元 HK\$	2020 港元 HK\$
571,328	575,815

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.

The Authority applies the simplified approach to provide for expected credit losses prescribed by HKFRS 9, which permits the use of the lifetime expected loss model for all accounts receivable. To measure the expected credit losses, accounts receivable have been grouped based on shared credit risk characteristics and the days past due. The expected credit losses have also incorporated forward looking information. As at 31 December 2021 and 2020, the Authority assessed the loss allowance under the application of HKFRS 9 was immaterial.

## 8. 預付款項、按金及其他應收帳款

## 8. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

		2021 港元 HK\$	2020 港元 HK\$
預付款項	Prepayments	706,028	641,844
按金及其他應收帳款	Deposits and other receivables	1,746,618	2,211,019
預付款項、按金及其他應收帳款	Prepayments, deposits and other receivables	2,452,646	2,852,863
減：非流動預付款項	Less: non-current prepayments	(273,738)	(2,400)
預付款項、按金及其他應收帳款	Prepayments, deposits and other receivables	2,178,908	2,850,463

*按金及其他應收帳款減值*

截止 2021 年 12 月 31 日及 2020 年 12 月 31 日，按金及其他應收帳款的賬面值約與其公平價值相若。有關對債務人的信貸狀況及其可償原性已被評估，截止 2021 年 12 月 31 日及 2020 年 12 月 31 日的預期信貸虧損確認為極輕微。

*Impairment of deposits and other receivables*

The carrying amount of deposits and other receivables approximated to their fair value as at 31 December 2021 and 2020. Their recoverability was assessed with reference to the credit status of the debtors, and the expected credit losses as at 31 December 2021 and 2020 were considered to be minimal.

## 9. 現金及銀行結餘

## 9. CASH AND BANK BALANCES

		2021 港元 HK\$	2020 港元 HK\$
現金及銀行結餘	Cash and bank balances	10,155,672	14,689,509

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違約記錄。

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.

## 10. 應付帳款

應付帳款為不計息，且一般須於 30 日內清付。

## 10. ACCOUNTS PAYABLE

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



## 11. 其他應付帳款及應計費用

## 11. OTHER PAYABLES AND ACCRUALS

		附註 Notes	2021 港元 HK\$	2020 港元 HK\$
合約負債	Contract liabilities	(a)	2,099,278	8,953,222
其他應付帳款	Other payables	(b)	539,915	618,781
應計費用	Accruals		381,563	666,692
			<u>3,020,756</u>	<u>10,238,695</u>

附註：

(a) 截止 2021 年 12 月 31 日及 2020 年 12 月 31 日之合約負債詳述如下：

Notes:

(a) Details of contract liabilities as at 31 December 2021 and 2020 are as follows:

		2021 港元 HK\$	2020 港元 HK\$
從客戶收取之短期預付款	Short-term advances received from customers		
培訓課程	Training courses	1,368,069	1,264,036
工業項目	Industrial projects	731,209	7,689,186
總合約負債	Total contract liabilities	<u>2,099,278</u>	<u>8,953,222</u>

合約負債包括提供培訓課程和工業項目顧問服務之短期預付款。在 2021 年合約負債減少主要是由於年底為客戶提供的工業項目顧問服務所收取的短期預付款減少所致。

Contract liabilities include short-term advances received to provide training courses and consultancy services for industrial projects. The decrease in contract liabilities in 2021 was mainly due to the decrease in short-term advances received from customers in relation to the provision of consultancy services for industrial projects at the end of the year.

下表顯示本報告期內計入報告期初合約負債的已確認收益金額及以先前已完成的履行責任予以確認：

The following table shows the amounts of revenue recognised in the current reporting period that was included in contract liabilities at the beginning of the reporting period and recognised from performance obligations satisfied in previous periods:

		2021 港元 HK\$	2020 港元 HK\$
計入報告期初合約負債的已確認收益：	Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
培訓課程	Training courses	1,592,690	1,245,729
工業項目	Industrial projects	6,703,914	3,668,045
		<u>8,296,604</u>	<u>4,913,774</u>

(b) 其他應付帳款為不計息，平均期限為三個月。

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

## 12. 普通儲備

按照工業訓練（製衣業）條例第 17 條，訓練局所有並非即時需用的資金（i）可作定期存款，存於由香港特別行政區政府財政司司長（財政司司長）為此目的的一般或任何特定情況而提名的銀行或儲蓄銀行；或（ii）經財政司司長事先批准，可投資在訓練局認為適合的各項投資。

## 13. 關連人士交易

於年度內，訓練局與有關連人士之重大交易如下：

訓練局主要管理人員之報酬：

短期僱員福利

Short term employee benefits

## 12. GENERAL RESERVE

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

## 13. RELATED PARTY TRANSACTIONS

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

Compensation of key management personnel of the Authority:

2021 港元 HK\$	2020 港元 HK\$
1,191,667	2,407,860

## 14. 附註於現金流量表

金融業務所產生的負債變化

## 14. NOTES TO THE STATEMENT OF CASH FLOWS

Changes in liabilities arising from financing activities

		租賃負債 Lease liabilities 港元 HK\$
於 2020 年 1 月 1 日	At 1 January 2020	197,085
金融現金流的變化：	Changes from financing cash flows:	
租賃負債的資本要素	Capital element of lease liabilities	(50,117)
其他的變化：	Other changes:	
租賃負債的財務費用	Finance charge on lease liabilities	5,227
利息支出	Interest expenses	(5,227)
於 2020 年 12 月 31 日及 2021 年 1 月 1 日	At 31 December 2020 and 1 January 2021	146,968
金融現金流的變化：	Changes from financing cash flows:	
租賃負債的資本要素	Capital element of lease liabilities	(51,641)
其他的變化：	Other changes:	
租賃負債的財務費用	Finance charge on lease liabilities	3,703
利息支出	Interest expenses	(3,703)
於 2021 年 12 月 31 日	At 31 December 2021	95,327

## 15. 按類別劃分的金融工具

各類別金融工具於報告期末之賬面值如下：

2021

金融資產

Financial assets

		按公平值列入 其他全面收益 的金融資產 Financial assets at fair value through other comprehensive income 港元 HK\$	按攤銷成本列 入的金融資產 Financial assets at amortised cost 港元 HK\$	合計 Total 港元 HK\$
按公平值列入其他全 面收益的股權投資	Equity investments at fair value through other comprehensive income	81,992,200	-	81,992,200
應收帳款	Accounts receivable	-	571,328	571,328
金融資產包括預付款 項、按金及其他應 收帳款（附註8）	Financial assets included in prepayments, deposits and other receivables (note 8)	-	1,746,618	1,746,618
現金及銀行結餘	Cash and bank balances	-	10,155,672	10,155,672
		81,992,200	12,473,618	94,465,818

金融負債

Financial liabilities

		按攤銷成本列入的金融負債 Financial liabilities at amortised cost 港元 HK\$
應付帳款	Accounts payable	259,389
金融負債包括其他 應付帳款及應計費用	Financial liabilities included in other payables and accruals	774,908
租賃負債	Lease liabilities	95,327
		1,129,624

## 15. FINANCIAL INSTRUMENTS BY CATEGORY

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



## 15. 按類別劃分的金融工具（續）

## 15. FINANCIAL INSTRUMENTS BY CATEGORY (continued)

2020 金融資產	Financial assets	按公平值列入 其他全面收益 的金融資產 Financial assets at fair value through other comprehensive income 港元 HK\$	按攤銷成本列 入的金融資產 Financial assets at amortised cost 港元 HK\$	合計 Total 港元 HK\$
按公平值列入其他全 面收益的股權投資	Equity investments at fair value through other comprehensive income	76,990,500	-	76,990,500
應收帳款	Accounts receivable	-	575,815	575,815
金融資產包括預付款 項、按金及其他應 收帳款（附註8）	Financial assets included in prepayments, deposits and other receivables (note 8)	-	2,211,019	2,211,019
現金及銀行結餘	Cash and bank balances	-	14,689,509	14,689,509
		76,990,500	17,476,343	94,466,843
金融負債	Financial liabilities			
			按攤銷成本列入的金融負債 Financial liabilities at amortised cost 港元 HK\$	
應付帳款	Accounts payable			209,386
金融負債包括其他 應付帳款及應計費用	Financial liabilities included in other payables and accruals			989,768
租賃負債	Lease liabilities			146,968
				1,346,122

## 16. 金融資產及負債的公平價值等級架構

截止 2021 年 12 月 31 日及 2020 年 12 月 31 日，下表載列訓練局的金融工具公平值計量等級：

### 2021 年 12 月 31 日

金融資產按公平價值計量

按公平值列入其 他全面收益的股 權投資	Equity investments at fair value through other comprehensive income
上市股權投資 (香港)	Listed equity investments (Hong Kong)

### 2020 年 12 月 31 日

金融資產按公平價值計量

按公平值列入其 他全面收益的股 權投資	Equity investments at fair value through other comprehensive income
上市股權投資 (香港)	Listed equity investments (Hong Kong)

年度內，第一層及第二層之間並無任何轉移，以及沒有轉入或轉出第三層。

在香港之上市股權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、金融資產包括預付款項、按金、其他應收帳款、現金及銀行結餘、應付帳款及財務負債包括其他應付帳款及應計費用的公平值與其賬面值相若，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 as at 31 December 2021 and 2020:

### 31 December 2021

Financial assets measured at fair value

公平值計量分類為 Fair value measurements categorised into			
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$	合計 Total 港元 HK\$
81,992,200	-	-	81,992,200

### 31 December 2020

Financial assets measured at fair value

公平值計量分類為 Fair value measurements categorised into			
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$	合計 Total 港元 HK\$
76,990,500	-	-	76,990,500

There have been no transfers between Level 1 and 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, financial assets included in prepayments, deposits and other receivables, cash and bank balances, accounts payable 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. 金融風險管理的目的及政策

訓練局的主要金融工具包括現金及銀行結餘及按公平值列入其他全面收益的股權投資。持有該等金融工具的主要目的是為訓練局的業務籌集資金。訓練局擁有多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、金融資產包括預付款項、按金、其他應收帳款及應付帳款及金融負債包括其他應付帳款及應計費用。

在整個年度內，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股票價格風險、信貸風險及流動資金風險。訓練局各委員審議並同意定出管理這些風險的政策，其概要如下。

### 股票價格風險

訓練局承受的市場價格變動風險，主要涉及訓練局按公平值列入其他全面收益的股權投資附隨的浮動市場價格。訓練局的股權投資是香港交易所上市的股份，並於報告期末按市場報價計算。訓練局委員通過維持具有不同風險的投資組合來管理這種風險。

下表載列香港交易所市場股份指數，最接近報告期末的最後交易收市指數，以及年內最高及最低指數分別是：

香港 – 恆生指數  
Hong Kong – Hang Seng Index(Hong Kong)

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其賬面值為基準，股權投資於報告期末結算日之公平值每變動1%時，相關項目之敏感程度。這分析目的是影響股權投資是來自股權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。

## 17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Authority's principal financial instruments comprise cash and bank balances and equity investments at fair value through other comprehensive income. The main purpose of these financial instruments is to raise finance for the Authority's operations. The Authority has various other financial assets and liabilities such as accounts receivable, financial assets included in prepayments, deposits and other receivables, accounts payable and financial liabilities included in other payables and accruals, 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 equity price 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.

### Equity price risk

The Authority's exposure to the risk of changes in market prices relates primarily to the Authority's equity investments at fair value through other comprehensive income with floating market prices. The Authority's equity 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:

2021 年 12 月 31 日 31 December 2021	高 / 低 2021 High/low 2021	2020 年 12 月 31 日 31 December 2020	高 / 低 2020 High/low 2020
23,112	31,183/ 22,665	27,231	29,175/ 21,139

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 equity investments, the impact is deemed to be on the equity investment revaluation reserve and no account is given for factors such as impairment which might impact on surplus/ (deficit).



## 17. 金融風險管理的目的及政策（續）

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

		增加 / (減少) 賬面值 Increase/ (decrease) in carrying amount 百分比 %	增加 / (減少) 儲備總額 Increase/ (decrease) in total reserves 港元 HK\$
<b>2021</b>	<b>2021</b>		
按公平值列入其他全面收益的香港上市股權投資	Equity investments at fair value through other comprehensive income listed in Hong Kong	+1%	819,922
按公平值列入其他全面收益的香港上市股權投資	Equity investments at fair value through other comprehensive income listed in Hong Kong	-1%	(819,922)
<b>2021</b>	<b>2021</b>		
按公平值列入其他全面收益的香港上市股權投資	Equity investments at fair value through other comprehensive income listed in Hong Kong	+1%	769,905
按公平值列入其他全面收益的香港上市股權投資	Equity investments at fair value through other comprehensive income listed in Hong Kong	-1%	(769,905)

**信貸風險**

訓練局所有銀行結餘均儲存於香港主要的金融機構內，而管理層亦相信該金融機構擁有高信貸質素。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的信貸風險（包括現金及銀行結餘、按金、其他應收款、按公平值列入其他全面收益的股權投資）來自交易對手違約、最高風險等於該等金融工具帳面淨值為限。

由於訓練局只向熟悉及信譽良好的第三者提供服務，故無須抵押品。訓練局並沒有明顯集中的信貸風險。

**Credit risk**

All the Authority's bank balances are held in major financial institutions located in Hong Kong, which management believes are of high credit quality. 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 equity investments at fair value through other comprehensive income, arises from default of the counterparty, with a maximum exposure equal to the carrying amounts of these instruments.

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

## 17. 金融風險管理的目的及政策（續）

## 信貸風險（續）

## 最高風險及年末階段

下表根據訓練局的信貸政策，列示信貸質素及最高信貸風險，除非無須花費額外成本或努力便可獲得其他資料，否則下表主要以逾期資料，及於本年度 12 月 31 日之年末階段分類為基礎。呈列數字為財務資產的賬面總值。

2021 年 12 月 31 日 31 December 2021

		12 個月預 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs			
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	合計 Total 港元 HK\$
應收帳款 *	Accounts receivable *	-	-	-	571,328	571,328
金融資產包括預付款項、按金及其他應收帳款	Financial assets included in prepayments, deposits and other receivables					
- 正常 **	- Normal **	1,746,618	-	-	-	1,746,618
現金及銀行結餘	Cash and bank balances					
- 尚未逾期	- Not yet past due	10,155,672	-	-	-	10,155,672
		11,902,290	-	-	571,328	12,473,618

2020 年 12 月 31 日 31 December 2020

		12 個月預 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs			
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	合計 Total 港元 HK\$
應收帳款 *	Accounts receivable *	-	-	-	575,815	575,815
金融資產包括預付款項、按金及其他應收帳款	Financial assets included in prepayments, deposits and other receivables					
- 正常 **	- Normal **	2,211,019	-	-	-	2,211,019
現金及銀行結餘	Cash and bank balances					
- 尚未逾期	- Not yet past due	14,689,509	-	-	-	14,689,509
		16,900,528	-	-	575,815	17,476,343

\* 訓練局應用簡化方法評估應收帳款的減值，資料披露於財務報表附註 7。

\*\* 倘包含在預付款項、按金、其他應收帳款的金融資產並無逾期且並無資訊顯示該等金融資產之信貸風險自初始確認後大幅增加，則該等金融資產之信貸質量被視為「正常」。

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

## Credit risk (continued)

## Maximum exposure and year-end staging

The tables below show the credit quality and the maximum exposure to credit risk based on the Authority's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and year-end staging classification as at 31 December. The amounts presented are gross carrying amounts for financial assets.

For accounts receivable to which the Authority applies the simplified approach for impairment, information is disclosed in note 7 to the financial statements.

The credit quality of the financial assets included in prepayments, deposits and other receivables is considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition.

## 17. 金融風險管理的目的及政策（續）

### 流動資金風險

訓練局的目標是通過投資和處置按公平值列入其他全面收益的股權投資，以維持資金延續性與靈活性之間的平衡。

於報告期末，訓練局的金融負債根據合約未貼現付款的到期情況如下：

		2021		合計 Total 港元 HK\$
		於要求時或 少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	
應付帳款	Accounts payable	259,389	-	259,389
金融負債包括其他應付 帳款及應計費用	Financial liabilities included in other payables and accruals	774,908	-	774,908
租賃負債	Lease liabilities	46,816	52,080	98,896
		1,081,113	52,080	1,133,193

		2020		合計 Total 港元 HK\$
		於要求時或 少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	
應付帳款	Accounts payable	209,386	-	209,386
金融負債包括其他應付 帳款及應計費用	Financial liabilities included in other payables and accruals	989,768	-	989,768
租賃負債	Lease liabilities	55,344	98,896	154,240
		1,254,498	98,896	1,353,394

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

### Liquidity risk

The Authority's objective is to maintain a balance between continuity of funding and flexibility through investment and disposal of equity investments at fair value through other comprehensive income.

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



## 17. 金融風險管理的目的及政策（續）

### 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2021年12月31日及2020年12月31日止年度，管理資本的目標、政策或程序並無變更。

## 18. 財務報表的審批

本財務報表已於2022年5月16日獲訓練局委員批准並授權刊發。

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

### 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 2021 and 31 December 2020.

## 18. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 16 May 2022.



