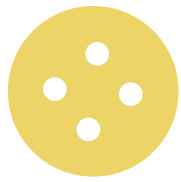


局 練 訓 業 衣 製  
CLOTHING INDUSTRY TRAINING AUTHORITY

20



22

ANNUAL  
REPORT



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## 使命宣言 MISSION STATEMENT

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

- 培訓及發展管理及技術專才；
- 推動健全的商業及工業運作；
- 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



Mr. CHENG Man-tak, Richard  
鄭文德先生

Chairman  
主席

2022年對訓練局及各行各業來說，是充滿挑戰的一年。年初，香港迎來第五波疫情，商業、教育機構和普羅大眾都受到了嚴重的影響。面對充滿挑戰的一年，我很高興訓練局團隊能夠保持專業精神，不斷提升職業專才教育水平。

### 培育數碼專才

疫情催生新的營商模式，數碼化和遠程運作成為必備運作模式，訓練局積極配合新數碼經濟的發展，加快培育數碼化人才，以滿足市場需求。我們不但要提高職專教育的競爭力，也與灣區夥伴加強合作，開展跨境交流和共同發展，在區域一體化的背景下獲取更大發展動力，為訓練局開拓更廣闊的空間。

### 推動職專教育

職專教育在香港的教育體系中扮演不可或缺的角色，為年輕人提供了與傳統學術教育平行的發展途徑，讓他們能夠實現夢想並攀升專業階梯。

我們致力配合香港特區政府的願景，將香港發展成為世界級智慧城市。人力資源一向是香港賴以成功的基石。為此，我們積極優化職專教育，同時更新更多教學器材及設施，創造一個培育智慧型人才的良好環境。我們通過增加課程的數碼元素和緊密連接行業需求的方向發展，以滿足業界對專業人才不斷增長的需求，支援香港智慧城市的發展。

The year 2022 proved to be a difficult time for the Authority and other sectors due to the fifth wave of the pandemic that hit Hong Kong in the early months. This had a severe impact on businesses, educational institutions, and the public at large. Despite these challenges, I am pleased to report that our team has remained professional and committed to improving the standards of Vocational and Professional Education and Training (VPET).

### Nurturing Digital Professionals

Due to the pandemic, businesses are adapting to a new mode that relies heavily on digitalisation and remote operations. To support this shift, the Authority is actively training digital professionals to meet the growing market demand. We are also improving VPET and collaborating with partners in the Greater Bay Area to facilitate cross-border exchanges and joint development. This regional integration provides momentum for our development and broadens our scope.

### Promoting VPET

VPET is an important part of the education system in Hong Kong. It offers young people an alternative path to traditional academic education, which helps them achieve their goals and advance in their careers.

Our commitment is to support the HKSAR Government's vision of transforming Hong Kong into a world-class smart city. We believe that human resources are vital to the success of Hong Kong, and we are continuously improving our VPET programmes, teaching equipment, and facilities to foster intelligent talents. Our efforts are geared towards increasing the digital aspect of the curriculum and aligning it with the industry's needs to address the growing demand for skilled professionals.

在推廣職專教育和培訓方面，訓練局不遺餘力參與訓練「世界技能大賽」香港代表隊選手。被譽為「技能界奧林匹克」的世界技能大賽，每兩年舉辦一次，旨在提升青年人的技術水平及推廣職業專才教育，並為選手提供了寶貴的技术交流機會。第46屆「世界技能大賽」在2022年10月20至23日於芬蘭赫爾辛基舉行，共有20個來自不同國家及地區選手參與「時裝科技」項目。香港代表隊選手林美心每天於訓練局接受密集式訓練，在訓練局的專家指導下積極備戰，最終獲得「時裝科技」項目優異獎章，足證香港選手的技術媲美國際水平，專業技能深受肯定。

訓練局在2021年12月獲得教育局局長委任為服裝業官方唯一指定「過往資歷認可」評估機構，並於2022年1月開始為服裝行業提供「過往資歷認可」評估服務。這是對我們在推動職專教育和擴大行業專業認可方面取得的重要成果的肯定。我們將繼續努力，為更多業內人士提供評估服務，幫助他們獲得應有的專業資格，提升整體行業的競爭力。

### 創新與合作

面對疫情的挑戰，我們積極探索創新教學方式，並強化與各界的合作。我們採用混合式學習模式，結合線上和線下教學，提高學習效果。此外，我們積極尋求國內外合作機會，開展交流與合作項目，拓寬學員的國際視野，使他們具備跨文化溝通的能力。

我們還加強與業界的聯繫，開展專題研究，將研究成果轉化為教材，讓學員可學習新知識，提高他們的實戰能力。同時，我們邀請行業專家擔任客座講師，為學員提供最新的行業趨勢和專業知識。

此外，「創意香港」更支持訓練局成立「樣本開發中心」，協助香港的時裝設計師提供創造服裝原型服務，支持他們打造自有品牌。

In promoting VPET, the Authority has spared no effort in training the Hong Kong team for the WorldSkills Competition. Dubbed the "Olympics of Skills", this competition is held once every two years to enhance the skill level of young people, foster VPET, and provide a valuable platform for technical exchange among competitors. At the 46<sup>th</sup> WorldSkills Competition, which took place in Helsinki, Finland from 20 to 23 October, 2022, a total of 20 competitors from different countries and regions participated in the "Fashion Technology" trade. Hong Kong's representative, Miss LIMBU Nisham, received intensive training every day at the Authority and was well-prepared for the competition under the guidance of the Authority's experts, eventually winning a Medallion in "Fashion Technology", which proves that the skills of Hong Kong competitor is comparable to international standards and is well recognised.

In December 2021, the Authority was appointed by the Secretary for Education as the sole officially designated Recognition of Prior Learning (RPL) Assessment Agency for the fashion industry and started to provide RPL assessment services for the apparel industry in January 2022. This is a recognition of our significant achievements in promoting VPET and expanding professional recognition in the industry. We will continue our efforts to provide assessment services to more practitioners to help them obtain the professional qualifications and enhance the competitiveness of the industry.

### Innovation and Cooperation

Despite the difficulties posed by the pandemic, we have been proactive in finding new and creative ways to teach and collaborating with different groups. Our teaching approach now includes a hybrid mode of online and face-to-face training to enhance the learning experience. We are also actively pursuing partnerships and projects both domestically and internationally to give our trainees a more global perspective and improve their ability to communicate across cultures.

Our institution values strong connections with the industry. We conduct research and transform our findings into teaching materials to enhance our trainees' practical skills and knowledge. Additionally, we welcome industry experts as guest lecturers to provide trainees with the most current industry trends and expertise.

CreateHK also supported the establishment of the Sample Development Centre to assist Hong Kong fashion designers in creating prototypes for their own brands.

## 共創新高峰

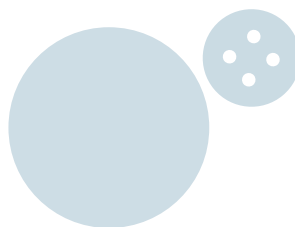
在過去的一年裡，訓練局團隊克服了無數困難，為推動職專教育的發展做出了巨大努力。展望未來，我們將繼續致力於培育具備數碼技能、創新思維和國際視野的專業人才，為業界的可持續發展做出貢獻。

我衷心感謝各委員、管理層和訓練局全體員工萬眾一心在這一年來所作出的努力和付出，及政府、業界伙伴和合作機構的支持，使我們在這充滿挑戰的一年仍能為業界提供優質的服裝業專才教育。

## Breaking New Ground Together

Over the past year, our team has overcome numerous difficulties and made tremendous efforts to promote the development of VPET. Moving forward, we will keep working to nurture professionals with digital skills, innovative thinking and a global perspective to contribute to the sustainable development of the industry.

I would like to express my heartfelt gratitude to our authority members, management and staff for their concerted efforts and dedication during the year, as well as the support from the Government, industry partners and collaborating organisations, which have enabled us to provide quality education for the fashion industry in this challenging year.





## 活動紀要 EVENTS IN BRIEF

### 時尚高峰 (香港) Fashion Summit (HK)

時尚高峰 (香港) 是一個專注於可持續時尚的年度活動。它將業界人士聚集在一起，通過將創新思維和可持續概念融入商業實踐和消費習慣，促進可持續發展。

在2022年，時尚高峰 (香港) 通過各種活動將其重點擴大到設計師和消費者。2022-2023年峰會的主題是「永續起行」，旨在鼓勵集體行動，實現可持續時尚。

The Fashion Summit (Hong Kong) is an annual event that focuses on sustainable fashion. It brings together industry players to promote sustainable development by integrating innovative thinking and sustainable concepts into business practices and consumption habits.

In 2022, Fashion Summit (Hong Kong) expands its focus to include designers and consumers through various activities. The theme for the 2022-2023 summit is "Actions to the Sustainability Journey", aiming to encourage collective action towards sustainable fashion.

### 2022.8.6 數碼編織設計遊 Digital Knits Design Tour

來自不同學校的幾位中學生和大專生參觀了位於葵盛工業大廈的數碼針織品陳列室。活動當日，設計師及編織機器操作員即場示範可怎樣利用3D設計及數碼化等技術，創作及生產數碼針織品，讓同學們親身體驗數碼編織技術。

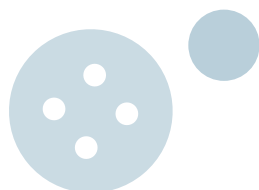
A group of secondary and tertiary students from different schools toured a digital knitting showroom located in the Kwai Shing Industrial Building. During their visit, they witnessed a digital knitting demonstration by a fashion designer and a knitting machine operator. The students learned how the fashion industry can use 3D design and digitalisation technologies to produce digital knitting fashion products.



## 2022.8.24 時裝環保包裝 Eco-Friendly Packaging in Fashion

大會在南豐作坊舉行了一場時尚高峰環保時裝包裝研討會。是次研討會邀請不同界別的專業人士作專題討論，分享有關可持續時尚包裝的資訊、目前包裝轉型的挑戰、包裝政策與法規，以及包裝轉型成功例子，藉此以公眾教育推動時尚可持續發展。

The seminar was held at The Mills Fabrica to discuss sustainable fashion. Professionals from various sectors shared their views on sustainable fashion packaging, challenges faced during packaging transformation, policies and regulations, and successful packaging transformation examples. The aim of the seminar was to promote sustainable fashion development through public education.





2022.9.9 – 11

永續時尚展館@ CENTRESTAGE

Sustainable Fashion Showcase@ CENTRESTAGE

大會在會展中心1B展覽廳，設立了一個以可持續發展時裝系列為主題的展廳。超過20個來自香港、內地和海外的時裝設計師和品牌展示了創造可持續時裝的成功例子。參觀者有機會目睹創新和環保的設計。

At HKCEC Hall 1B, a showcase was held featuring Sustainable Fashion Collections. More than 20 Fashion Designers and Brands from Hong Kong, the Mainland, and Overseas presented successful examples of sustainable fashion items. Visitors had the opportunity to witness innovative and eco-friendly designs.



2022.11.15

## 設計師分享會：開拓永續時尚設計

### Designers' Sharing: Our Sustainable Fashion Journey

活動當日邀請了8位演講嘉賓，包括設計師、企業家、學者及傳媒工作者等，與觀眾分享於香港建立自家品牌及設計可持續時尚服飾的心得，亦分析及探討港澳消費者對可持續時尚的意見，並有專題討論探討時尚業界人士應具備甚麼條件技能去迎合永續時尚市場。

The event featured eight guest speakers from various fields such as design, entrepreneurship, academics, and media. They shared their experiences in establishing their own brands and creating sustainable fashion in Hong Kong. The discussion also included the perspectives of consumers from Hong Kong and Macau on sustainable fashion. Furthermore, a panel discussion was held to talk about the necessary skills that fashion industry professionals should possess to cater to the growing sustainable fashion market.





2022.12.2

## 遊紗廠探索可持續時尚

## Explore Sustainability in Apparel &amp; Textiles

本局帶領一群中學生及大專生前往南豐紗廠探索可持續時尚。活動當日，同學們首先於南豐店堂參觀了「G2G舊衣新裳循環系統」，體驗這套G2G系統怎樣回收舊衫再造成新衫，然後再參加六廠紡織文化藝術館（簡稱「CHAT」）的「可持續共學之旅」，了解香港紡織業發展與環保的關係。在六廠團隊指導下，同學們更可即場利用布碎廢料自家製作編織手環。

A group of secondary and tertiary students learned about sustainable fashion during a visit to The Mills. They were able to witness the Garment-to-Garment (G2G) Recycle System in action at The Mills Shopfloor, which transforms used clothing into new garments. The students also joined the “Learning Tour on Sustainability” at CHAT (Centre for Heritage Arts & Textile), where they learned about the connection between the growth of Hong Kong’s textile industry and environmental protection. The CHAT team even demonstrated how to create fabric bracelets using discarded clothing.



## 2022.12.30 3D虛擬時裝之旅 3D Virtual Fashion Journey

在訓練局的「數碼服裝實驗室」，我們向一群高中生和大專學生傳授了三維設計軟件如何在時裝業使用，以及三維時裝設計軟件CLO的基本原理。在活動期間，學生們有機會使用CLO平台創建自己的虛擬時裝和時裝表演。

At our Digital Fashion Lab, we taught a group of high school and college students how 3D design software can be used in the fashion industry and the fundamentals of CLO, a 3D fashion design software. The students had the opportunity to create their own virtual fashion designs and fashion shows using the CLO platform during the session.





## 2022.7.18 時尚創科展覽會 “Fashion” Technology Showcase

由訓練局聯同香港紡織業聯會及立法會陳祖恒議員辦事處於南豐作坊舉辦了「時尚創科展覽會」。當日的展覽會不但展示了時裝界的新技術、科研項目、產品及服務，來賓更可藉著參觀展覽與業界人士交流，了解更多紡織及製衣行業的創新科技及資訊。

The Authority, together with the Hong Kong Textile Council and the Office of the Hon. Sunny Tan, organised a “Fashion Technology Showcase” at The Mills Fabrica. The showcase displayed new technologies, research projects, products, and services within the fashion industry, while also offering visitors the chance to engage with industry players and learn about innovative technologies and information in the textile and garment industry.





2022.8.12

## 可持續時裝比賽暨時裝表演

## Sustainable Fashion Competition cum Fashion Show

這個項目旨在推廣可持續時尚技能，包括循環再造和修補，讓參加者以創意的方式延長時尚服裝的壽命，並透過比賽和時裝表演推廣可持續生活方式的概念。

The aim of the event is to encourage sustainable fashion practices such as recycling and repairing clothes. The participants had the opportunity to use their creativity to extend the lifespan of their garments and promote sustainable living through fashion shows and competitions.



## 2022.10.20 – 23 世界技能大賽：時裝科技 WorldSkills Competition: Fashion Technology

第46屆「世界技能大賽」於芬蘭赫爾辛基舉行，共有20個來自不同國家及地區選手參與「時裝科技」項目。

「世界技能大賽」被譽為「技能界的奧林匹克」，每兩年舉辦一次，旨在通過技能競賽，促進青年人職業技能的提升，加強各地區在職業技能領域的交流，推廣職業技能教育和培訓。

林美心被選拔代表香港參加此屆賽事，並獲頒優異獎章。林美心對時裝設計有濃厚興趣，更立志投身時裝行業發展。她為了準備今次比賽而停學一年，並每天於訓練局接受密集式訓練，以備戰世界技能大賽。

The 46<sup>th</sup> WorldSkills Competition took place in Helsinki, Finland. Participants from 20 different countries and regions competed in the "Fashion Technology" trade.

The competition, also known as the "Olympics of Skills", is organised every two years and aims to promote vocational skills among young people, enhance regional exchanges in the field of vocational skills, and facilitate the development of vocational and professional education and training through skills competitions.

Miss LIMBU Nisham was selected to represent Hong Kong in this year's competition and was awarded the Medallion. Nisham has a passion for fashion design. She took a year off from school to train intensely every day at the Authority in preparation for the competition and hopes to pursue a career in the fashion industry.





2022.10.31

## 香港紡織及製衣界慶祝中華人民共和國成立73周年酒會 Hong Kong Textile and Garment Sector Celebrating the 73<sup>rd</sup> Anniversary of the Founding of the People's Republic of China

為慶祝中華人民共和國成立73周年，香港紡織業聯會、香港紡織商會、立法會陳祖恒議員辦事處及訓練局，在港島香格里拉酒店聯合舉辦慶祝酒會。酒會主題為「二十大開啓新征程、增強香港發展動能、對接國家戰略機遇」。酒會會場特別設有時裝展覽，展示業界的時裝成品。

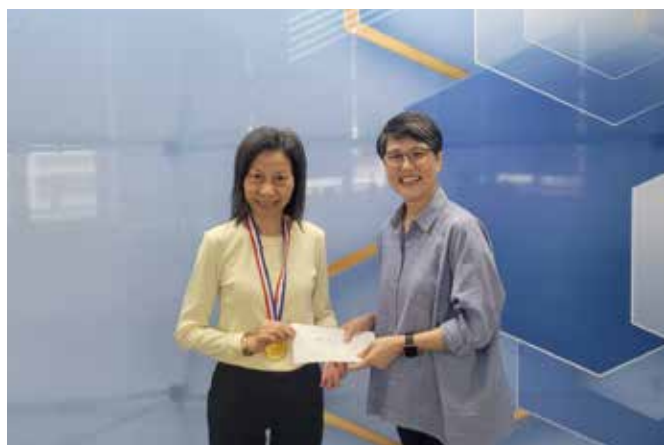
To celebrate the 73<sup>rd</sup> anniversary of the founding of the People's Republic of China, the Textile Council of Hong Kong, the Hong Kong General Chamber of Textiles, the Office of the Hon. Sunny Tan and the Authority jointly held a reception at Island Shangri-La Hotel, Hong Kong. The theme was "Opening a new journey with the 20<sup>th</sup> National Congress; creating a strong impetus for Hong Kong's growth; and dovetailing with national strategies". A fashion exhibition was specially set up at the reception venue to showcase the fashion products.



## 2022.12.15 我最欣賞導師2022 My Best Trainer 2022

學員們有機會對他們在訓練局學習期間提供指導和支持的導師表示感謝。導師因其奉獻精神以及對學員個人和專業發展的積極影響而獲得認可。

The trainees had an opportunity to show appreciation towards their trainers who provided guidance and support during their time at the Authority. The trainers were recognised for their dedication and positive impact on the trainees' personal and professional development.



# **訓練局委員** **MEMBERS OF THE AUTHORITY**



**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**  
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**Benny**

香港工業總會代表  
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**陳育懋博士**  
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**陳永安先生**  
**Mr. CHAN Wing-on,**  
**Roger**

香港出口商會代表  
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 Exporters' Association



**張啟秀女士**  
**Ms. Janet CHEUNG**  
 非相關商會人士  
 Lay Member



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

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**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



**王婉嫻女士**  
**Ms. WONG Yuen-shan,**  
**Candice**

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



**尤潔楹女士**  
**Ms. YAU Kit-yu, Iris**

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



**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 MEMBERS

(2022年5月31日生效)  
(w.e.f. 31 May 2022)

**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

(2022年9月30日生效)  
(w.e.f. 30 September 2022)

**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

# 訓練局組織 STRUCTURE OF THE AUTHORITY

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

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

## 訓練局須由十七名委員組成，其中為：

- 香港製衣業總商會所提名的人兩名；
- 香港製衣廠同業公會所提名的人兩名；
- 職業訓練局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.



訓練局爲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，推動本港發展爲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

王婉嫻女士

楊振勳先生

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 Yuen-shan, Candice

Mr. YEUNG Chun-fan

### 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。

### 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

王婉嫻女士

#### 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)

張啓秀女士

馮婉嫻女士

黃猶鴻博士

簡志偉教授

尤潔楡女士

#### 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 Yuen-shan, Candice

#### 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. YAU Kit-yu, Iris

#### 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**

張啓秀女士 (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

**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

**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。

**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.

**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

**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

**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。

**Terms of Reference:**

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





年底時，訓練局的全職職員人數為41人，同時也聘請了32名講師以兼職方式教授部分培訓課程。

該訓練局致力於為職員提供各種培訓機會，包括學術課程、網上學習、內部或外部課程和技能工作坊。修讀學位課程的職員可獲得部分資助，而參與其他技術和專業培訓的職員可獲得全數資助。在過去的一年中，共有7名職員參加了5個不同形式的培訓項目。

At the end of the year, the Authority had a full-time staff of 41 and employed 32 lecturers to teach some of its training courses on a part-time basis.

The Authority is committed to providing a variety of training opportunities for its staff, including academic courses, online learning, internal and external courses and skills workshops. Partial sponsorship is available for degree programs, and full sponsorship is available for other technical and professional training. In the past year, 7 staff members participated in 5 different types of training programs.

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	2	Lecturer
項目經理	2	Project Manager
高級項目主任／項目主任	3	Senior Project Officer / Project Officer
項目技術人員	10	Project Technical Staff
項目助理	1	Project Assistant
行政經理	2	Administrative Manager
行政主任	7	Administrative Officer
行政助理	5	Administrative Assistant
技術員	2	Technician
清潔員	3	Cleaner
總計	41	Total



訓練局開辦的課程旨在提供專業知識和技能，以幫助學員在職場上更好地表現和發展。此外，訓練局還提供一些短期課程，以幫助學員快速提升特定的技能。

訓練局的課程設計旨在滿足不同學員的需求，無論是專業人士還是剛進入職場的新手。學員可以選擇參加全日制或兼讀制的課程，以適應自己的時間安排。此外，訓練局還為學員提供了優質的學習環境和設施，包括現代化的教室、實驗室和圖書館。

訓練局還積極與業界合作，以確保課程內容與市場需求相符。此外，訓練局還舉辦了各種活動，如職業展覽、工作坊和講座，以幫助學員了解職場趨勢和就業機會。

本年度，訓練局共培訓了3,182名學員，以下是各課程的人數分佈：

The Authority provides courses that equip trainees with professional knowledge and skills to enhance their performance and development in the workplace. We also offer short courses for quick skill upgrades.

The courses cater to a diverse range of trainees, whether they are seasoned professionals or new to the workplace. Trainees have the option to choose full-time or part-time courses to fit their schedules. The Authority offers modern classrooms, laboratories, and libraries to provide a quality learning environment.

The Authority partners with the industry to ensure that the course content aligns with market demand. Trainees can participate in events like career fairs, workshops, and seminars to gain insights into career trends and employment opportunities.

This year, a total of 3,182 trainees completed the programmes at the Authority. The number of trainees of each programme type is summarised as follows:

課程類別	培訓人數 NUMBER OF TRAINEES	PROGRAMME TYPE
訓練課程	1,414	Training Programmes
企業培訓	62	Corporate Training
研討會／工作坊	1,706	Seminars / Workshops
總計	3,182	Total

## 訓練課程 Training Programme

於2022年，訓練局開辦了一系列全日制及兼讀制課程。所有課程都是為相關行業從業員及有興趣人士而設，期望課程可更新及提升學員的知識和技能，從而提升他們的表現和市場競爭力。除學歷課程外，訓練局亦有開辦供在職及有興趣人士入讀的非學歷課程，學員可於短期內學習特定的知識或技能。

### 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」(SSSDP)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專業知識和技巧。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。

In 2022, the Authority offered a series of full-time and part-time programmes. All these programmes were designed for the practitioners in relevant industries as well as interested students to update and upgrade their knowledge and skills so as to enhance their performance and competitiveness in the market. Besides the award-bearing programmes, the Authority also offered non-award-bearing courses for in-service personnel and interested students to acquire specific knowledge or skills in the short term.

### 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) and aims to foster a creative mindset and equip students with technical competencies for the creation of fashion-related products. Through a digital approach to fashion design and creation, students are 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. 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 respectively.

### 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。

### 短期課程

訓練局亦開設了一系列短期課程，包括車縫、紙樣設計、服裝修改、時尚服裝裁製、電腦及數碼技術課程等，供在職及有興趣人士修讀。

### 技能提升課程

訓練局開辦了一系列服裝製品及紡織範疇相關的僱員再培訓課程。課程目的是向相關行業新入行人士提供培訓，並提升從業員的知識和技能。

### Diploma Scheme in Fashion and Textile Studies

This programme has been designed for the practitioners in clothing and related industries as well as interested students. It aims to equip students with the necessary knowledge and skills so as 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.

### Short Courses

The Authority offered a series of short courses like sewing, pattern design, clothing alteration, dressmaking, computer & digital technology courses, etc. for the in-service personnel and interested students.

### Skills Upgrading Courses

The Authority offered a series of ERB courses in the area of wearing apparel & textile. These courses aim to provide training to the new entrants of relevant industries and enhance the knowledge and skills of the practitioners.

## 企業培訓 Corporate Training

2022年，訓練局為時裝和相關行業提供了一系列定制的企業培訓項目。培訓內容包括設計、服裝生產、維護和修理等各方面。以下清單概述了所舉辦的企業培訓：

In 2022, a range of bespoke corporate training programs was offered for the fashion and related industries. The training encompassed various aspects such as design, clothing production, maintenance, and repair. The following list outlines the specific courses that were organised:

### 時尚服裝裁製：連身裙 Dressmaking: Fashion Dress



### 數碼時裝設計 Digital Fashion Design



### 工業衣車及特種車保養 Maintenance of Industrial Sewing Machine and Special Sewing Machine





## 研討會及工作坊 Seminar and Workshop

訓練局舉辦各類研討會及工作坊，讓行業從業員及公眾人士參加。這些活動的目的是為參與者提供最新的行業知識和技能，促進交流和合作，並幫助他們更好地應對不斷變化的市場和技術環境。於2022年，訓練局舉辦了以下的研討會及工作坊：

- 時尚創科展覽會
- 增強香港發展動能、對接國家戰略機遇

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

The Authority hosted several seminars and workshops that were open to both industry professionals and the general public. The purpose of these events was to equip participants with the most up-to-date industry knowledge and skills, foster communication and collaboration, and assist them in adapting to the constantly changing market and technological landscape. In 2022, the Authority organised the following seminars and workshops:

- Fashion Technology Showcase
- Creating a strong impetus for Hong Kong's growth, and dovetailing with national strategies

In addition, the Sample Development Centre organised the following 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 have the opportunity to learn about the application and development of 3D fashion software. They can also gain experience in the basic techniques of creating virtual garments.



### 時裝成本計算 Fashion Costing

此工作坊透過深入淺出地講解整個時裝成本計算的流程，讓參加者了解時裝成本各部分的組成來計算時裝總成本，從中學習有效地計算及控制織物用量，再評估影響時裝成本的因素及如何減少製衣成本。

At this workshop, trainees gain knowledge on how to determine the overall cost of fashion. They will learn about the different elements that make up the cost, how to accurately measure and manage fabric usage, assess the factors that impact fashion costs, and discover ways to minimise expenses when making clothing.

### 3D 無縫袖子

#### Handmade 3D Seamless Sleeves

此工作坊可讓參加者學習如何利用羊毛纖維手工製作3D無縫袖子，這種用於羊毛纖維獨有的特殊技術稱為羊毛氈製作。

In this workshop, trainees discover how to make 3D seamless sleeves using wool fibre by hand. This technique, known as wool felting, is exclusive to wool fibre.



### 高級時裝紙樣結構

#### Pattern Construction for High Fashion

此工作坊會教授參加者透過改變紙樣結構製作高級時裝，過程中導師更會分享製作紙樣時的關鍵考慮因素及對紙樣技術的見解。

In this workshop, trainees learn how to create advanced fashion by altering the paper pattern structure. Additionally, the instructor will provide valuable insights on paper pattern-making techniques and important concerns on pattern technology.

### 立體量裁紙樣

#### Pattern Draping

立體裁剪需要將布料鋪上人體模型結構，並以此為基礎來量度後，在布料上剪裁、修改和添加而得出紙樣，設計師從而可更容易地製作出具動感的服裝輪廓和線條。

Draping is a technique where fabric is draped over a mannequin to measure and then modified by cutting and adding to it. This creates a paper pattern that helps designers create dynamic shapes and lines with ease.





### 可持續性時裝：植物印染

#### Sustainability in Fashion: Botanical Print

工作坊會教授利用已凋謝無用的花和葉等植物，透過高溫蒸煮和壓迫捆綁的技巧把不同植物中的天然色彩釋放出來，並轉印到布料上形成優美的圖案。

In the workshop, trainees learn how to use dried and discarded plants like flowers and leaves. By applying high-temperature steaming and pressure binding techniques, the natural colours of these plants are released and transferred to fabric, resulting in stunning patterns.

### 紡織知多少

#### Textile Knowledge

此工作坊主要讓參加者認識布料纖維及梭織和針織兩大布料分類的結構、認識布料印花、染色及它們當中常見的疵點、了解不同結構及性能的布料對時裝成本的影響，並掌握如何在製作時裝的過程中對此取得平衡。

This workshop aims to provide participants with a better understanding of fibres' structure, the classification of woven and knitted fabric, fabric printing, dyeing, and their common defects. This workshop also covers the impact of different fabric structures and properties on fashion costs and how to strike a balance in the fashion-making process.



# 工業支援項目 Industry Support Project

訓練局提供行業支援服務，旨在協助各行業在全球市場中保持競爭優勢。憑藉對行業深入的了解和專業的技術知識，訓練局設計並實施獨特的解決方案，透過培訓滿足每個機構的需求。

## 過往資歷認可

服裝業「過往資歷認可」是資歷架構下的認證機制，旨在確認從業員在工作場所中所累積的工作經驗和能力，以便讓他們取得資歷架構認可的資歷，為他們進一步升學和晉升提供支援。

訓練局獲教育局局長委任為服裝業指定「過往資歷認可」評估機構，並在港推出27個能力單元組合供從業員申請。範圍涵蓋輔助技能、設計、技術支援、品質系統和可持續發展及洗衣服務。

由2022年至2026年，申請人可利用文件查證方式獲得1至3級能力單元組合的資歷，不用參加評估測試。該段期間，訓練局會透過不同渠道，例如講座、會議、拜訪、展覽、出版等推廣「過往資歷認可」服務，以提升潛在申請人及機構對「過往資歷認可」服務的認知。整體上已有超過90個申請成功通過評估並獲發有關能力的資歷證明書。

The Authority offers industry support services that aim to assist businesses in staying competitive in the global market. Drawing from its extensive industry knowledge and technical expertise, the Authority tailors individualised training solutions to meet the specific needs of each organisation.

## Recognition of Prior Learning

Recognition of Prior Learning (RPL) for the Fashion Industry is an accreditation mechanism under the Qualifications Framework (QF) to recognise the work experience and competencies of employees accumulated in the workplace. The RPL allows employees to obtain QF-recognised qualifications that can support their further education and career advancement.

The Authority has been appointed as the RPL Assessment Agency for the Fashion Industry. There are 27 clusters available for application in areas such as Auxiliary Skill, Design, Technical Support, Quality System and Sustainability, and Laundry Services.

Between 2022 and 2026, applicants at QF levels 1 to 3 can obtain RPL qualifications through document verification instead of assessments. To promote RPL services during this period, seminars, meetings, visits, exhibitions, publications, and other channels are being utilised to generate interest from potential applicants and organisations. As a result, over 90 applications successfully passed the assessments and were awarded statements of attainment in the respective competencies assessed.

## 匯豐香港社區夥伴計劃資助的項目

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

#### 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。這些技能包括循環再造和修補，可以讓社區成員以富有創造力的方式延長時尚服裝的壽命。

項目通過比賽推廣可持續生活方式的概念，並為參賽者提供一個平台，讓他們發揮創意，利用循環再造舊服裝來延長服裝的壽命。最後，參賽者通過一場時裝表演展現他們的創意作品，並展示如何實現可持續的生活方式。

#### Sew So Happy · Sustainable Fashion

The purpose of this project is to encourage sustainable lifestyles by providing training on sustainable fashion skills. These skills involve recycling and repairing clothing, giving community members the ability to prolong the life of their fashion garments in a creative and enjoyable manner.

The goal of this competition is to encourage sustainable lifestyles. Participants are given the opportunity to showcase their creativity by using recycled clothing to extend the life of their garments. The event culminates in a fashion show where participants can demonstrate their sustainable practices.



# 政府資助項目 Government Funded Project

## 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」是一個專門為時裝設計師提供樣辦制作服務的中心。時裝設計師可以將他們的設計圖紙提交給中心，中心將為他們制作初辦，以便他們能夠評估和修改其設計，並最終將其轉化為成品。

此外，「樣辦開發中心」還舉辦了一系列關於紙樣和車縫技術的工作坊。這些工作坊旨在提高參加者的技能和知識水平，讓他們更好地理解 and 應用這些技術於時裝設計中。工作坊的主題包括紙樣的製作、車縫技術的應用、不同種類的紡織品質量評估等等。這些工作坊不僅能夠幫助時裝設計師提高其專業技能，還能夠激發他們的創造力和靈感，從而創造出更具創意和價值的時裝設計作品。

#### 時尚高峰(香港)2022-23

時尚高峰(香港)是亞洲可持續時尚的重要盛事，自2017年開始每年舉辦兩天的國際高峰會，匯聚時裝界翹楚、學者、非政府組織代表、傳媒人士、領袖和決策者，共同探討可持續時尚的最新發展、創新科技、解決方案和機遇，推動時裝業可持續發展。

從2022年開始，時尚高峰(香港)將進一步關注時裝設計師和消費者，舉辦研討會、展覽、工作坊、導賞遊和海外考察等活動，推廣香港作為創意時尚基地，鼓勵時裝業界人士將創新思維和可持續發展概念融入業務實踐，培養可持續消費習慣。

時尚高峰(香港)2022-2023的主題是「永續起行」。可持續時尚是一場逐步邁進的路途，透過研討會可一起討論可持續時尚的多元解決方案，共同行動實現可持續時尚。

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

The Sample Development Centre is dedicated to providing sample-making services for fashion designers. Fashion designers can submit their design drawings to the centre, and the centre will produce the first prototype for designers to evaluate and revise their designs and finally turn them into finished products.

In addition, the Centre also held a series of workshops on pattern and sewing techniques. These workshops aim to enhance the skills and knowledge of the participants so that they can better understand and apply these techniques in fashion design. The topics of the workshop include the making of paper patterns, the application of sewing technology, the quality evaluation of different kinds of textiles, etc. These workshops can not only help fashion designers improve their professional skills, but also stimulate their creativity and inspiration, so as to create more creative and valuable fashion.

#### Fashion Summit (HK) 2022-23

Fashion Summit (Hong Kong) is the top event in Asia for sustainable fashion. Since 2017, it has been a two-day international summit that brings together leaders in the fashion industry, including academics, NGO representatives, media professionals, and decision makers. They discuss the latest developments, innovations, solutions, and opportunities in sustainable fashion and promote the sustainable development of the fashion industry.

Starting in 2022, Fashion Summit (Hong Kong) further focuses on fashion designers and consumers by organising seminars, exhibitions, workshops, guided tours, and overseas study tours to promote Hong Kong as a creative fashion hub. The goal is to encourage fashion industry players to integrate innovative thinking and sustainable concepts into their business practices and to cultivate sustainable consumption habits.

The theme of the Fashion Summit (Hong Kong) for 2022-2023 is "Actions to the Sustainability Journey". Sustainable fashion is a journey, and the summit allows us to discuss diverse solutions and act together to make sustainable fashion a reality.



# 獨立核數師報告書 INDEPENDENT AUDITOR'S REPORT

## 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33頁至68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2022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2022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 33 to 68, which comprise the statement of financial position as at 31 December 2022, 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 2022, 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。

## 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 HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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



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

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

安永會計師事務所  
香港執業會計師

2023年5月2日

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

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

ERNST & YOUNG  
Certified Public Accountants  
Hong Kong  
2 May 2023

\*報告之中文譯本如與英文有異，概以英文為準。

## 損益表及其他全面收益表

STATEMENT OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME

截至 2022 年 12 月 31 日止年度 Year ended 31 December 2022

		附註 Notes	2022 港元 HK\$	2021 港元 HK\$
<b>收入</b>	<b>INCOME</b>			
訓練稅總徵收額	Gross training levy		153,320	232,595
減：香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department		(51,060)	(54,330)
			102,260	178,265
銀行利息收入	Bank Interest income		633	16
培訓課程收費	Receipts from training courses		10,017,661	10,868,915
工業項目收入	Industrial project income		7,717,807	12,238,656
股息收入	Dividend income	6	3,924,219	3,812,335
租賃修改的收益	Gain on lease modification	5	315	-
雜項收入	Sundry income		303,503	206,441
			22,066,398	27,304,628
<b>支出</b>	<b>EXPENDITURE</b>			
審核費	Audit fee		153,750	150,000
折舊	Depreciation	5	416,133	426,165
宣傳費用	Expenses on publicity		195,795	22,458
一般行政開支	General administrative expenses		4,165,370	4,161,519
工業項目開支	Industrial project expenses		6,588,372	9,864,922
培訓課程講師費	Lecture fee on training courses		1,128,140	1,053,260
員工成本	Staff costs		8,526,258	9,567,456
培訓成本	Training costs		68,619	82,209
出售物業、廠房及設備虧損	Loss on disposal of items of property, plant and equipment		600	-
租賃負債的利息支出	Interest expense on lease liabilities		3,826	3,703
			21,246,863	25,331,692
<b>本年度盈餘</b>	<b>SURPLUS FOR THE YEAR</b>		819,535	1,972,936
其他全面收益	OTHER COMPREHENSIVE INCOME			
在隨後期間，不會重新分類至損益之其他全面收益：	Other comprehensive income 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		2,515,500	5,001,700
年內其他全面收益（除稅後）	OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX		2,515,500	5,001,700
本年度總全面收益	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		3,335,035	6,974,636

# 財務狀況表

## STATEMENT OF FINANCIAL POSITION

於 2022 年 12 月 31 日 As at 31 December 2022

		附註 Notes	2022 港元 HK\$	2021 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	1,092,516	1,165,622
使用權資產	Right-of-use assets	5	137,541	91,362
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	84,507,700	81,992,200
預付款項	Prepayments	8	9,761	273,738
非流動資產總額	Total non-current assets		85,747,518	83,522,922
<b>流動資產</b>	<b>CURRENT ASSETS</b>			
應收帳款	Accounts receivable	7	901,902	571,328
預付款項、按金及其他 應收帳款	Prepayments, deposits and other receivables	8	1,243,492	2,178,908
現金及銀行結餘	Cash and bank balances	9	19,856,504	10,155,672
流動資產總額	Total current assets		22,001,898	12,905,908
<b>流動負債</b>	<b>CURRENT LIABILITIES</b>			
應付帳款	Accounts payable	10	236,036	259,389
其他應付帳款及應計費用	Other payables and accruals	11	10,983,877	3,020,756
租賃負債	Lease liabilities	5	48,072	44,652
流動負債總額	Total current liabilities		11,267,985	3,324,797
<b>流動資產淨額</b>	<b>NET CURRENT ASSETS</b>		10,733,913	9,581,111
<b>總資產減流動負債</b>	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		96,481,431	93,104,033
<b>非流動負債</b>	<b>NON-CURRENT LIABILITIES</b>			
租賃負債	Lease liabilities	5	93,038	50,675
<b>資產淨額</b>	<b>NET ASSETS</b>		96,388,393	93,053,358
<b>儲備</b>	<b>RESERVES</b>			
普通儲備	General reserve	12	36,665,949	35,846,414
公平值儲備	Fair value reserve		59,722,444	57,206,944
<b>儲備總額</b>	<b>TOTAL RESERVES</b>		96,388,393	93,053,358

  
 CHENG Man-tak, Richard  
 鄭文德  
 Chairman  
 主席

# 權益變動表

## STATEMENT OF CHANGES IN EQUITY

截至 2022 年 12 月 31 日止年度 Year ended 31 December 2022

		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2021年1月1日	At 1 January 2021	52,205,244	33,873,478	<b>86,078,722</b>
年內盈餘	Surplus for the year		1,972,936	<b>1,972,936</b>
年內其他全面收益：	Other comprehensive income for the year:			
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)	Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	5,001,700	-	<b>5,001,700</b>
年內總全面收益	Total comprehensive income for the year	5,001,700	1,972,936	<b>6,974,636</b>
於2021年12月31日及2022年1月1日	At 31 December 2021 and 1 January 2022	57,206,944	35,846,414	<b>93,053,358</b>
年內盈餘	Surplus for the year	-	819,535	<b>819,535</b>
年內其他全面收益：	Other comprehensive income for the year:			
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)	Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	2,515,500	-	<b>2,515,500</b>
年內總全面收益	Total comprehensive income for the year	2,515,500	819,535	<b>3,335,035</b>
於2022年12月31日	At 31 December 2022	59,722,444	36,665,949	<b>96,388,393</b>

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

截至 2022 年 12 月 31 日止年度 Year ended 31 December 2022

		附註 Notes	2022 港元 HK\$	2021 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	Surplus for the year		819,535	1,972,936
調整：	Adjustments for:			
財務成本	Finance cost	5	3,826	3,703
銀行利息收入	Bank interest income		(633)	(16)
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	(3,924,219)	(3,812,335)
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		600	-
租賃修改的收益	Gain on lease modification	5	(315)	-
折舊	Depreciation	5	416,133	426,165
			(2,685,073)	(1,409,547)
應收帳款減少/(增加)	Decrease/ (increase) in accounts receivable		(330,574)	4,487
預付款項、按金及其他應收帳款減少	Decrease in prepayments, deposits and other receivables		1,199,393	400,217
應付帳款增加/(減少)	Increase/ (decrease) in accounts payable		(23,353)	50,003
其他應付帳款及應計費用增加/(減少)	Increase/ (decrease) in other payables and accruals		7,963,121	(7,217,939)
經營業務產生/(所用) 現金	Cash generated from/ (used in) operations		6,123,514	(8,172,779)
租賃負債之利息要素	Interest element on lease liabilities	14	(3,826)	(3,703)
經營業務所產生/(所用) 於現金流量淨額	Net cash flows generated from/ (used in) operating activities		6,119,688	(8,176,482)
<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	(294,345)	(118,065)
已收利息	Interest received		633	16
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	3,924,219	3,812,335
投資業務所得現金流量淨額	Net cash flows from investing activities		3,630,507	3,694,286
<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	(49,363)	(51,641)
<b>現金及現金等值項目增加/(減少)淨額</b>	<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		9,700,832	(4,533,837)
年初現金及現金等值項目	Cash and cash equivalents at beginning of year		10,155,672	14,689,509
<b>年終現金及現金等值項目</b>	<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		19,856,504	10,155,672
<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	19,856,504	10,155,672

# 2022年12月31日財務報表附註

## NOTES TO FINANCIAL STATEMENTS 31 DECEMBER 2022

### 1. 公司資料

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

### 1. CORPORATE INFORMATION

The Authority is established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance. The Authority is a not-for-profit 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 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。

### 2.1 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 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3號之修訂本  
*概念框架指引*

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*

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*

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*

### 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 3  
*Reference to the Conceptual Framework*

Amendments to HKFRS 16  
*Covid-19-Related Rent Concessions beyond 30 July 2021*

Amendments to HKAS 16  
*Property, Plant and Equipment: Proceeds before Intended Use*

Amendments to HKAS 37  
*Onerous Contracts - Cost of Fulfilling a Contract*

## 2.2. 會計政策變動及披露 (續)

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

經修訂香港財務報告準則之性質及影響對本財務報告並無重大財務影響。

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

*Annual improvements to HKFRSs 2018-2020*

Amendments to HKFRS 1, HKFRS 9, Illustrative Examples accompanying HKFRS 16, and HKAS 41

The nature and impact of the revised HKFRSs has had no significant financial effect on these financial statements.

## 2.3 已頒佈但尚未生效的香港財務報告準則

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

香港財務報告準則第10號及香港會計準則第28(2011)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16號之修訂本

*售後租回之租賃負債*<sup>2</sup>

香港財務報告準則第17號

*保險合約*<sup>1</sup>

香港財務報告準則第17號之修訂本

*保險合約*<sup>1, 5</sup>

香港財務報告準則第17號之修訂本

*初次應用香港財務報告準則第17號及第9號 - 比較資料*<sup>6</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 (“2020年修訂本”)*<sup>2, 4</sup>

香港會計準則第1號之修訂本

*附帶契諾之非流動負債 (“2022年修訂本”)*<sup>2</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>1</sup>

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

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

Amendments to HKFRS 10 and HKAS 28 (2011)

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

Amendments to HKFRS 16

*Lease Liability in a Sale and Leaseback*<sup>2</sup>

HKFRS 17

*Insurance Contracts*<sup>1</sup>

Amendments to HKFRS 17

*Insurance Contracts*<sup>1, 5</sup>

Amendment to HKFRS 17

*Initial Application of HKFRS 17 and HKFRS 9 - Comparative Information*<sup>6</sup>

Amendments to HKAS 1

*Classification of Liabilities as Current or Non-current (the “2020 Amendments”)*<sup>2, 4</sup>

Amendments to HKAS 1

*Non-current Liabilities with Covenants (the “2022 Amendments”)*<sup>2</sup>

Amendments to HKAS 1 and HKFRS Practice Statement 2

*Disclosure of Accounting Policies*<sup>1</sup>

## 2.3. 已頒佈但尚未生效的香港財務報告準則 (續)

香港會計準則第8號之修訂本

會計估計之定義<sup>1</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>1</sup>

- <sup>1</sup> 由2023年1月1日或之後開始的年度期間生效
- <sup>2</sup> 由2024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
- <sup>4</sup> 作為2022年修訂本的結果，2020年修訂本的生效日期延後至2024年1月1日或之後開始之年度期間。此外，作為2020年修訂本及2022年修訂本的結果，香港詮釋第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
- <sup>6</sup> 選擇應用與本修訂所載分類重疊有關的過度選擇權的實體應在初次應用香港財務報告準則第17號時應用

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。

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

Amendments to HKAS 8

*Definition of Accounting Estimates*<sup>1</sup>

Amendments to HKAS 12

*Deferred Tax related to Assets and Liabilities arising from a Single Transaction*<sup>1</sup>

- <sup>1</sup> Effective for annual periods beginning on or after 1 January 2023
- <sup>2</sup> Effective for annual periods beginning on or after 1 January 2024
- <sup>3</sup> No mandatory effective date yet determined but available for adoption
- <sup>4</sup> As a consequence of the 2022 Amendments, the effective date of the 2020 Amendments was deferred to annual periods beginning on or after 1 January 2024. In addition, as a consequence of the 2020 Amendments and 2022 Amendments, Hong Kong Interpretation 5 *Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains of Repayment on Demand Clause* was revised 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
- <sup>6</sup> An entity that chooses to apply the transition option relating to the classification overlay set out in this amendment shall apply it on initial application of HKFRS 17

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.



## 2.4. 主要會計政策概要(續)

### 公平值計量 (續)

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

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

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

### 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 POLICIES (continued)

### Fair value measurement (continued)

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

- Level 1 - based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - based on valuation techniques for which the lowest level input that is significant to the fair value measurement is observable, either directly or indirectly
- Level 3 - based on valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

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

### 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。

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

### Related parties

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

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

or

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

## 2.4. 主要會計政策概要(續)

### 物業、廠房及設備與折舊

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

物業、廠房及設備項目投入運作後產生的支出，如修理與保養費用等，一般於當年淨收益內扣除。在符合確認條件之情況下，大型檢驗之開支於資產之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

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

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

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

#### 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。

## 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.

## 2.4. 主要會計政策概要(續)

### 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。

### 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。

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

### 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.

### 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.

## 2.4. 主要會計政策概要(續)

### 收入確認(續)

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。

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 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.

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。

### 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. 所得稅

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

### 4. INCOME TAX

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

5. 物業、廠房、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\$		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\$	
2022年12月31日	31 December 2022								
於2022年1月 1日	At 1 January 2022:								
成本	Cost	225,509	19,413,409	8,283,074	273,099	7,913,598	35,883,180	36,108,689	
累積折舊	Accumulated depreciation	(134,147)	(19,413,409)	(8,266,074)	(259,300)	(6,778,775)	(34,717,558)	(34,851,705)	
賬面淨值	Net carrying amount	91,362	-	17,000	13,799	1,134,823	1,165,622	1,256,984	
於2022年1月 1日，扣除 累積折舊	At 1 January 2022, net of accumulated depreciation	91,362	-	17,000	13,799	1,134,823	1,165,622	1,256,984	
添置	Additions	101,510	-	-	-	294,345	294,345	395,855	
出售	Disposal	-	-	-	-	(600)	(600)	(600)	
租賃修改	Lease modification	(6,049)	-	-	-	-	-	(6,049)	
年內折舊撥備	Depreciation provided during the year	(49,282)	-	(17,000)	(5,193)	(344,658)	(366,851)	(416,133)	
於2022年12月 31日，扣除 累積折舊	At 31 December 2022, net of accumulated depreciation	137,541	-	-	8,606	1,083,910	1,092,516	1,230,057	
於2022年12月 31日：	At 31 December 2022:								
成本	Cost	320,970	19,413,409	8,283,074	273,099	8,205,943	36,175,525	36,496,495	
累積折舊	Accumulated depreciation	(183,429)	(19,413,409)	(8,283,074)	(264,493)	(7,122,033)	(35,083,009)	(35,266,438)	
賬面淨值	Net carrying amount	137,541	-	-	8,606	1,083,910	1,092,516	1,230,057	

## 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	樓宇 Buildings	租賃資產 Leasehold improvements	廠房及機器 Plant and machinery	固定裝置、裝修 及設備 Fixture, fitting and equipment	合計 Total	合計 Total	
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$	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)

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年及所有租賃款項是固定的。

### 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
非流動	Non-current

於2022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% (2021年：3%)。

### 於2022年12月31日及2021年12月31日年度租賃負債之賬面變化

於2021年1月1日	At 1 January 2021
附著的利息	Accretion of interest
款項	Payments
於2022年1月1日	At 1 January 2022
添置	Addition
修改	Modification
附著的利息	Accretion of interest
款項	Payments

### 截止2022年12月31日及2021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
租賃修改的收益	Gain on lease modification

在2022年，訓練局的租賃總現金流出為HK\$53,189 (2021年：HK\$55,344)。訓練局於2022年添置非現金的使用權資產為HK\$101,510和租賃負債為HK\$101,510 (2021年：無)

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

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 and all the lease payments are fixed.

### Maturity profile of lease liabilities

2022	2021
港元	港元
HK\$	HK\$
51,648	46,816
97,104	52,080
148,752	98,896
(7,642)	(3,569)
141,110	95,327
48,072	44,652
93,038	50,675

The weighted average incremental borrowing rate applied to the lease liabilities recognised at 31 December 2022 was 3% (2021: 3%).

### Movements of carrying amounts of lease liabilities as at 31 December 2022 and 2021

港元
HK\$
146,968
3,703
(55,344)
95,327
101,510
(6,364)
3,826
(53,189)
141,110

### Amounts recognised in the statement of profit or loss for the year ended 31 December 2022 and 2021

2022	2021
港元	港元
HK\$	HK\$
49,282	51,555
3,826	3,703
315	-
53,423	55,258

The Authority had total cash outflows for leases of HK\$53,189 in 2022 (2021: HK\$55,344). The Authority has a non-cash additions of right-of-use assets of HK\$101,510 and lease liabilities of HK\$101,510 in 2022 and nil in 2021.

## 6. 按公平值列入其他全面收益的股權投資

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
太古股份有限公司	Swire Pacific Limited
電能實業有限公司	Power Assets Holdings Limited
希慎興業有限公司	Hysan Development Company Limited
新鴻基地產發展有限公司	Sun Hung Kai Properties Limited
恆生銀行有限公司	Hang Seng Bank Limited

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。

截至 2022 年 12 月 31 日止年度內，訓練局收到的股息金額分別為匯豐控股有限公司 HK\$1,270,824；太古股份有限公司 HK\$330,000；電能實業有限公司 HK\$930,366；希慎興業有限公司 HK\$416,530；新鴻基地產發展有限公司 HK\$586,849 及恆生銀行有限公司 HK\$389,650。

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

2022 港元 HK\$	2021 港元 HK\$
29,130,000	28,110,000
8,244,000	5,340,000
14,107,500	15,972,000
7,337,000	6,989,000
12,709,200	11,281,200
12,980,000	14,300,000
84,507,700	81,992,200

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.

During the year ended 31 December 2022, the Authority received dividends in the amounts of HK\$1,270,824, HK\$330,000, HK\$930,366, HK\$416,530, HK\$586,849, HK\$389,650 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
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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，以及訓練局應收帳款牽涉大量不同性質的客戶，故不存在過分集中的信貸風險。訓練局概未就有關應收帳款結餘持有任何抵押品或其他信貸增級。應收帳款為不計息。

## 7. ACCOUNTS RECEIVABLE

2022 港元 HK\$	2021 港元 HK\$
901,902	571,328

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.

## 7. 應收帳款(續)

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。預期信貸虧損也包含前瞻性資料。截止2022年12月31日及2021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 (continued)

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 2022 and 2021, 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

預付款項	Prepayments
按金及其他應收帳款	Deposits and other receivables
預付款項、按金及其他應收帳款	Prepayments, deposits and other receivables
減：非流動預付款項	Less: non-current prepayments
預付款項、按金及其他應收帳款	Prepayments, deposits and other receivables

## 8. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

2022 港元 HK\$	2021 港元 HK\$
157,583	706,028
1,095,670	1,746,618
1,253,253	2,452,646
(9,761)	(273,738)
1,243,492	2,178,908

### 按金及其他應收帳款減值

截止2022年12月31日及2021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復原性已被評估，截止2022年12月31日及2021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 2022 and 2021. Their recoverability was assessed with reference to the credit status of the debtors, and the expected credit losses as at 31 December 2022 and 2021 were considered to be minimal.

## 9. 現金及銀行結餘

現金及銀行結餘	Cash and bank balances
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## 9. CASH AND BANK BALANCES

2022 港元 HK\$	2021 港元 HK\$
19,856,504	10,155,672

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

合約負債	Contract liabilities
其他應付帳款	Other payables
應計費用	Accruals

附註  
Notes

	2022 港元 HK\$	2021 港元 HK\$
(a)	9,590,653	2,099,278
(b)	803,485	539,915
	589,739	381,563
	10,983,877	3,020,756

附註：

- (a) 截止2022年12月31日及2021年12月31日之合約負債詳述如下：

Notes:

- (a) Details of contract liabilities as at 31 December 2022 and 2021 are as follows:

從客戶收取之短期預付款	Short-term advances received from customers
培訓課程	Training courses
工業項目	Industrial projects
總合約負債	Total contract liabilities

	2022 港元 HK\$	2021 港元 HK\$
	1,143,628	1,368,069
	8,447,025	731,209
	9,590,653	2,099,278

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2022年合約負債增加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增加所致。

Contract liabilities include short-term advances received to provide training courses and consultancy services for industrial projects. The increase in contract liabilities in 2022 was mainly due to the increase 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:

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
工業項目	Industrial projects

	2022 港元 HK\$	2021 港元 HK\$
	1,368,069	1,592,690
	697,892	6,703,914
	2,065,961	8,296,604

- (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。

## 12. GENERAL RESERVE

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

## 13. 關連人士交易

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

## 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:

2022 港元 HK\$	2021 港元 HK\$
-	1,191,667

## 14. 附註於現金流量表

金融業務所產生的負債變化

於2021年1月1日  
金融現金流的變化：  
租賃負債的資本要素  
其他的變化：  
租賃負債的財務費用  
利息支出  
於2021年12月31日及2022年1月1日  
金融現金流的變化：  
租賃負債的資本要素  
其他的變化：  
修改  
新租賃  
租賃負債的財務費用  
利息支出

於2022年12月31日

## 14. NOTE TO THE STATEMENT OF CASH FLOWS

Changes in liabilities arising from financing activities

	租賃負債 Lease liabilities 港元 HK\$
At 1 January 2021	146,968
Changes from financing cash flows:	
Capital element of lease liabilities	(51,641)
Other changes:	
Finance charge on lease liabilities	3,703
Interest expenses	(3,703)
At 31 December 2021 and 1 January 2022	95,327
Changes from financing cash flows:	
Capital element of lease liabilities	(49,363)
Other changes:	
Modification	(6,364)
New lease	101,510
Finance charge on lease liabilities	3,826
Interest expenses	(3,826)
At 31 December 2022	141,110

## 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：

2022  
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	84,507,700	-	84,507,700
應收帳款	Accounts receivable	-	901,902	901,902
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)	-	1,095,670	1,095,670
現金及銀行結餘	Cash and bank balances	-	19,856,504	19,856,504
		84,507,700	21,854,076	106,361,776

## 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	236,036
金融負債包括其他 應付帳款及應計費用	Financial liabilities included in other payables and accruals	1,210,195
租賃負債	Lease liabilities	141,110
		1,587,341

## 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)

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

## 16. 金融資產及負債的公平價值等級架構

截止2022年12月31日及2021年12月31日，  
下表載列訓練局的金融工具公平值計量等級：

### 2022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)

### 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)

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 2022 and 2021:

### 31 December 2022

Financial assets measured at fair value

公平值計量分類為			合計 Total 港元 HK\$
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\$	
84,507,700	-	-	

### 31 December 2021

Financial assets measured at fair value

公平值計量分類為			合計 Total 港元 HK\$
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\$	
81,992,200	-	-	
81,992,200			

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：

	2022年 12月31日 31 December 2022	高/低 2022 High/low 2022	2021年 12月31日 31 December 2021	高/低 2021 High/low 2021
香港 – 恆生指數 Hong Kong – Hang Seng Index	19,781	25,051/ 14,597	23,112	31,183/ 22,665

## 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:

## 17. 金融風險管理的目的及政策 (續)

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其賬面值為基準，股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 (continued)

The following table demonstrates the sensitivity to every 1% change in the fair values of the equity investments, with all other variables held constant and before any impact on tax, based on their carrying amounts at the end of the reporting period. For the purpose of this analysis, for the 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).

		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>2022</b>	<b>2022</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%	845,077
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%	(845,077)
<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)

**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。

2022年12月31日

31 December 2022

		12個月預期 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs				合計 Total 港元 HK\$
			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\$	
應收帳款*	Accounts receivable*	-	-	-	-	901,902	901,902
金融資產包括預付款項、按金及其他應收帳款 - 正常**	Financial assets included in prepayments, deposits and other receivables - Normal**	1,095,670	-	-	-	-	1,095,670
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	19,856,504	-	-	-	-	19,856,504
		20,952,174	-	-	-	901,902	21,854,076

2021年12月31日

31 December 2021

		12個月預期 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs				合計 Total 港元 HK\$
			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\$	
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 - 正常**	Financial assets included in prepayments, deposits and other receivables - Normal**	1,746,618	-	-	-	-	1,746,618
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	10,155,672	-	-	-	-	10,155,672
		11,902,290	-	-	-	571,328	12,473,618

## 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.

## 17. 金融風險管理的目的及政策 (續)

- \* 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」。

*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：

應付帳款	Accounts payable
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
租賃負債	Lease liabilities

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

- \* 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.

*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:

<u>2022</u>		
於要求時或少於1年 On demand or less than one year 港元 HK\$ 236,036	1年至5年 One to five years 港元 HK\$ -	合計 Total 港元 HK\$ 236,036
1,210,195	-	1,210,195
51,648	97,104	148,752
1,497,879	97,104	1,594,983

<u>2021</u>		
於要求時或少於1年 On demand or less than one year 港元 HK\$ 259,389	1年至5年 One to five years 港元 HK\$ -	合計 Total 港元 HK\$ 259,389
774,908	-	774,908
46,816	52,080	98,896
1,081,113	52,080	1,133,193



## 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2022年12月31日及2021年12月31日止年度，管理資本的目標、政策或程序並無變更。

## 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 2022 and 31 December 2021.

## 18. 財務報表的審批

本財務報表已於2023年5月2日獲訓練局委員批准並授權刊發。

## 18. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 2 May 2023.

