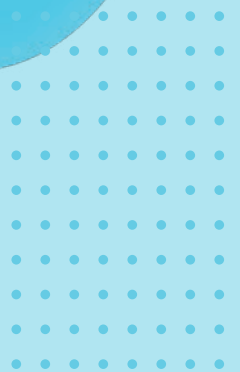
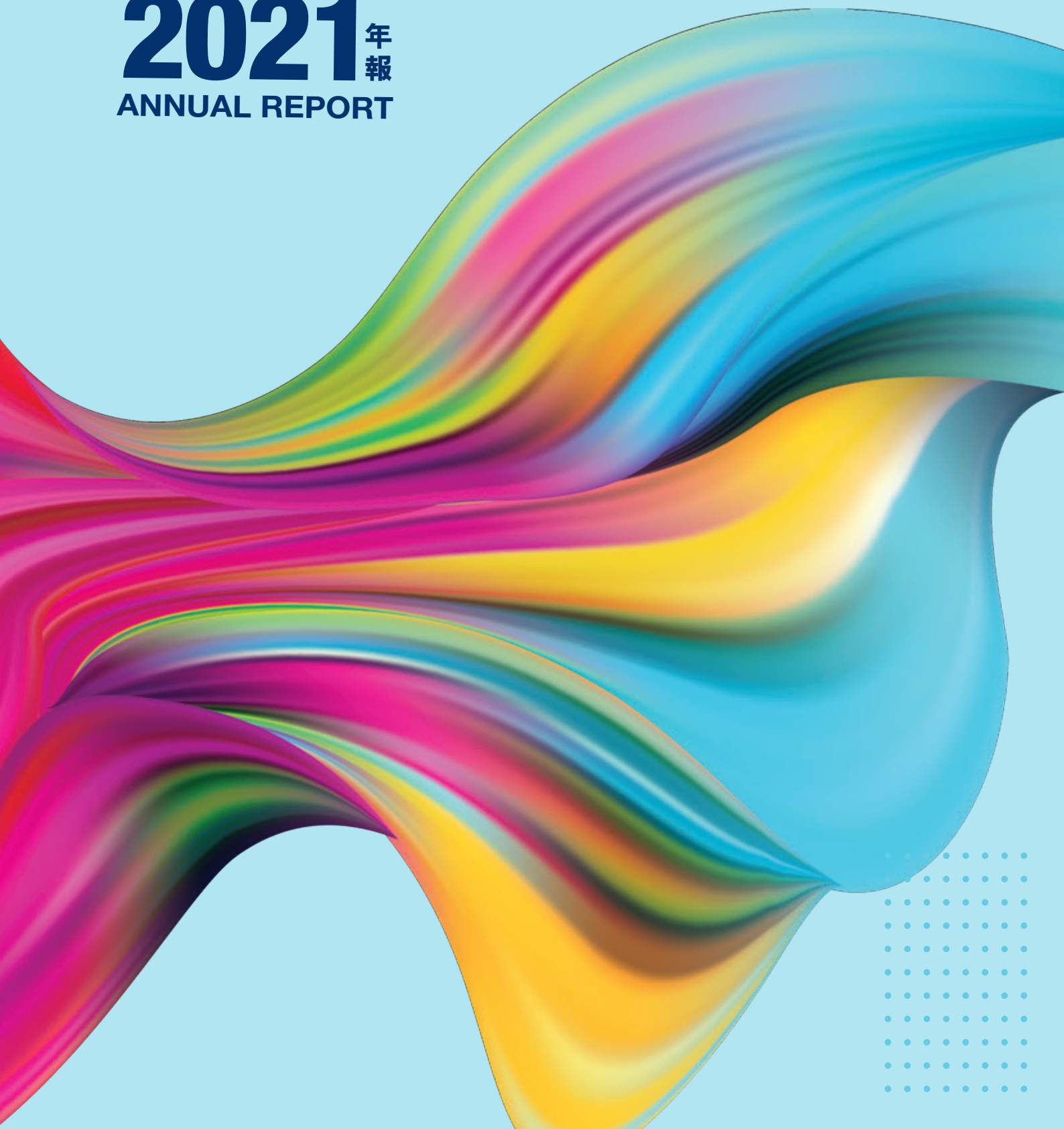




Hong Kong Institute of
Human Resource Management
香港人力資源管理學會

2021年報
ANNUAL REPORT



VISION 願景

To be the leading professional human resource management and advisory institute

成為具領導地位的人力資源管理
及諮詢專業學會

MISSION 使命

To develop, maintain and enhance professional human resource management standards through our members and partners

To increase the value and influence of the human resource management profession

與會員及夥伴合作無間，
共同發展、維持及提升
人力資源管理的專業水平

提升人力資源管理專業的
價值和影響力

VALUES 信念

Uphold the ethics and integrity of the HR profession

Share an independent and balanced view on people issues

Advance HR professionalism through sharing foresight and best practices

維護人力資源管理專業
操守及誠信

在人力資源議題上秉持獨立及
中肯的專業意見

分享灼見及優良守則促進
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PRESIDENT'S REPORT 會長報告



2021 was a year of recovery from COVID-19 for Hong Kong, with the unemployment rate showing a continuous downward trend. While some industries had rebounded, some sectors continued to be hit hard due to closed borders. Nevertheless, challenges remain as new variants continue to spread and emerge.

To rejuvenate the employment landscape, government initiatives such as the new Northern Metropolis project were launched last year, with highlights including bringing in high calibre talents from Shenzhen to expand our city's talent pool. To harness the opportunities presented by the Greater Bay Area (GBA), the GBA Youth Employment Scheme was put into place by the HKSAR Government, providing 2,000 vacancies in GBA for local tertiary institution graduates. Besides, our Institute was honoured to collaborate with the Civil Service Bureau to implement the HKIHRM Job Creation Scheme 2.0, which provides subsidy for up to 12 months for each eligible position.

In the first half of 2021, labour policy updates were rolled out in Hong Kong. Last June saw the enactment of the protection against unlawful breastfeeding discrimination and harassment under the Sex Discrimination Ordinance. Last March witnessed the gazette of the Employment (Amendment) Bill 2021, which aims to increase progressively the number of statutory holidays by five days by 2030. The HKIHRM will facilitate HR practitioners to stay ahead of these key changes.

On the advocacy front, the HKIHRM was invited by the Government to submit our views on the 2022-23 Budget. Our recommended measures ranged from creating employment opportunities, strengthening our city's infrastructure to propel growth, to boosting Hong Kong's green finance competency. We trust that our advocacy submissions would help support the employment landscape in the short, medium and long term.

As the pandemic disrupts the workplace, new trends emerge in the future of work. Under the next normal, workforces are expecting an unprecedented level of flexibility. In swift response, some organisations had put in place measures such as work from anywhere arrangements, the freedom to work from home permanently, and four-day work weeks. When it comes to bringing in staff-friendly policies and practices for organisations to remain agile in post-COVID times, the HR function undoubtedly plays an important role.

香港的疫情於2021年漸見受控，本地失業率亦跟隨回落。雖然部分行業受惠於本地經濟開始復蘇已重回正軌，但亦有些行業因旅遊限制而持續受到重挫。

為了提供更多就業機會和擴大本地的人才庫，政府去年推出多項措施，包括《北部都會區發展策略》以吸引深圳的高端人才來港就業，以及《大灣區青年就業計劃》為香港的畢業生提供2,000個大灣區的就業機會。除此之外，學會亦有幸與公務員事務局合作推出「HKIHRM Job Creation Scheme 2.0」，向每個合資格職位提供為期最長12個月的津貼。

在2021年的上半年，政府進一步完善本地的勞工政策：例如去年六月，政府正式立法，將歧視及騷擾女性餵哺母乳的行為納入《性別歧視條例》的規管範圍；更在3月刊憲《2021年僱傭（修訂）條例》，於2030年底前逐步增加額外5日的法定假日。學會將繼續為業界人士提供最新的相關資訊。

年內，我們的政策倡議工作主要集中在《2022-23年度財政預算案》。學會建議政府創造更多就業機會、加強人才培育的基礎建設，以及提高香港在綠色金融方面的競爭力。學會相信上述倡議能有助改善本地短期、中期，甚至長遠的就業環境。

疫情重創本地勞動市場的同時，一些未來的職場新趨勢亦應運而生。在下一新常態下，員工十分期待彈性的工作安排。為回應員工的訴求，一些企業相繼推出遙距工作、永久在家工作和四天工作周等措施。如要將這些措施適當地在企業推行，人力資源從業員毫無疑問地擔當着不可或缺的角色。



While economies across the globe have been slowly recovering thanks to factors such as widespread vaccination, the world labour market is confronted with the “Great Resignation”. To help their companies win the war for talent, HR professionals can leverage new digital tools to improve operational efficiency and must take the lead in rolling out initiatives for staff attraction and retention, from a variety of wellness programmes to cross-team ESG efforts.

Looking ahead, 2022 will be a monumental year for the HKIHRM as it enters its 45th year of establishment. To help our members navigate the post-COVID times, we will provide them with a wide selection of initiatives, including our flagship Annual Conference and signature events Training & Development Needs Webinar and Pay Trend & Benefits Seminar, as well as training programmes.

I would like to take this opportunity to express sincere gratitude to the Executive Council and committee members for their devotion and loyalty in evolving with our Institute throughout the past decades and overcoming challenges along the way. Let us continue to go from strength to strength together.

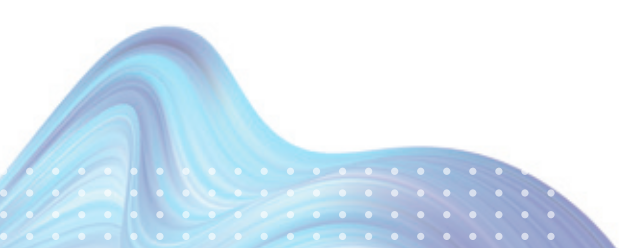
全球經濟因疫苗普及等因素而逐步復甦，但各地勞動市場卻面對着「大辭職潮」的挑戰。人力資源從業員如要勝出這場人才爭奪戰，不但要善用科技工具去提高企業的營運效率，還要主動地實施不同的措施，如跨部門ESG合作和僱員身心等活動，以吸引及挽留人才。

2022年將會是學會成立第45周年的歷史性時刻。為協助會員適應後疫情時代，學會將舉辦一連串旗艦活動，如周年會議、培訓及發展需求網上研討會、薪酬趨勢及福利研討會，以及各項的培訓課程。

最後，本人希望藉此機會感謝理事會及各委員會成員對學會的貢獻和支持，帶領學會跨越過往的重重挑戰。我相信只要各方攜手合作，我們定能迎難而上。

Margaret Cheng, JP 鄭惠貞太平紳士
President 會長

The Hong Kong Institute of Human Resource Management
香港人力資源管理學會



EXECUTIVE DIRECTOR'S REPORT 執行總監報告



It is my honour to have served the HKIHRM for 10 years and I am grateful for the chance to lead the Institute in advancing HR professionalism through sharing foresight and best practices. The year 2022 marks our Institute's 45th Anniversary – we have designated events in the pipeline and look forward to celebrating the special occasion with our members.


In these times of uncertainty, we had supported members in preparing themselves for the challenges imposed by COVID-19 with a variety of initiatives, most importantly the HKIHRM Job Creation Scheme 1.0 (the Scheme 1.0). In collaboration with the Civil Service Bureau, it is one of the Job Creation Schemes under the Anti-epidemic Fund of the HKSAR Government. Last year saw the Scheme 1.0 create 500 time-limited jobs of different skill sets and academic qualifications in the private sector amid the COVID-19 pandemic. For members approved in the Scheme 1.0, they could apply for a 12-month subsidy extension through the Scheme 2.0. Riding on the previous success, the Scheme 2.0 was launched in October 2021 and aimed to create up to 1,000 time-limited jobs.

本人有幸服務香港人力資源管理學會十載，並欣見學會能透過分享真知灼見和優秀的企業文化，不斷提升人力資源人才的專業水平。適逢2022年為學會45周年，本會正積極籌備多項活動，期待與眾會員共同慶祝這個特別的慶典。

在這段前景未明朗的時期，我們透過一系列計劃支援眾會員，助其應對新冠疫情的挑戰，當中的重點項目包括「HKIHRM Job Creation Scheme 1.0」(計劃1.0)。該計劃與公務員事務局合作籌辦，是香港特區政府「防疫抗疫基金」創造職位計劃下的其中一項資助計劃。去年疫情肆虐期間，我們見證計劃1.0於私人市場創造了500個涵蓋多種技能及學歷程度的有限時職位；而獲批計劃1.0資助的會員，亦可透過計劃2.0申請將同一職位的資助期延長最多12個月。承接計劃1.0的成功，計劃2.0已於2021年10月推出，目標在市場上創造1,000個有限時職位。

HKIH RM JOB CREATION SCHEME





As the pandemic continued to alter the fabric of the HR industry, it remained a focal point of the HKIHRM's member initiatives for the year under review. A Topical Study and an HR Pulse Check related to the pandemic were conducted to understand HR professionals' perspectives on a world of work under the pandemic's influence and provide them with timely insights and advice. On the partnership front, the HKIHRM will launch a pay trend survey collaboration in 2022 with Mercer. Aiming at providing a smoother experience for survey participants and ensuring faster turnaround time for reporting, we have engaged Mercer as a service provider to handle the revamp of the data collection platform.

Last year saw our Institute continuing to fulfill our core value by flourishing on the digital front. The Institute's new enrolment and payment e-platform also embodied our determination to stay ahead of fastmoving times. Bringing our members a new user experience, the e-platform allows them to enrol and pay more securely and efficiently.

Our flagship Annual Conference and signature event Training & Development Needs Seminar were both held virtually. Our Annual General Meeting was organised as a hybrid event. When COVID-19 subsided in the fourth quarter, we grasped the opportunity to hold our signature Pay Trend & Benefits Seminar as a physical event, our first after one year and a half. The proliferation of modes of events had provided our members with a safe environment in which to participate in comfort and as much as possible.

Last but not least, I would like to take this chance to give thanks to the President, the Executive Council and our members for turning challenges into opportunities alongside us. I hope to see our members in person again when COVID-19 is contained.

持續的疫情深遠地改變了人力資源行業的運作模式。在過去一年，學會以這議題為核心，為會員籌辦不同的活動及服務。我們更進行了與疫情有關的專題研究及「HR Pulse Check」調查，以了解人力資源專才如何應對疫情，並為他們提供適時的建議。學會於2022年夥拍美世共同開展薪酬趨勢調查的工作，而美世則為是次改造資料收集平台的服務供應商。這次改造目的是提供更良好的參與者體驗，和縮短報告的完成時間，希望能帶給會員更優質的服務。

回首過去一年，學會繼續積極拓展數碼發展，以協助實現我們的核心價值。學會新設的網上活動報名及付款平台，體現了我們與時並進的決心。該電子平台讓會員擁有全新的用戶體驗，使其能夠更安全及更有效地完成相關程序。

此外，本會的旗艦活動「周年會議」和主題活動「培訓及發展需求研討會」均以網上形式舉行；而本會的會員周年大會以在線及實體活動同步進行。當疫情在第四季度漸受控時，我們亦把握機會舉辦了一年半以來首次的實體主題活動「薪酬趨勢及福利研討會」。我們靈活多變的活動模式能為會員提供一個安全的環境，讓他們能夠安心、盡情地參與活動。

最後，謹此感謝會長、理事會和一眾會員，與我們共同迎難而上，化危為機。本人期盼在疫情受控時，能盡快和各會員共聚。

Kandy Lui 呂肇勤

Executive Director 執行總監

The Hong Kong Institute of Human Resource Management

香港人力資源管理學會

MEMBERSHIP SERVICES

會員服務



● Executive Council members for the term 2021/22
2021/22年度理事會成員

As a leading HR professional body, the Institute strives to promote knowledge sharing and advance HR professionalism through offering foresights and best practices in Hong Kong. In 2021, the HKIHRM continued to promote and advance HR professionalism through various learning and exchange platforms including seminars and workshops in hybrid mode, student talks, publications, and surveys. Members and the HR community at large were able to keep track of the recent trends and changes in the profession, thus ready themselves for opportunities and challenges in a fast-changing environment.

作為具領導地位的人力資源專業組織，香港人力資源管理學會一直致力透過分享灼見及與時並進的人力資源政策，鼓勵知識交流，令香港的人力資源管理模式可臻於至善。學會於2021年繼續透過各種學習及交流平台，促進人力資源管理業界的專業發展，形式包括混合式研討會和工作坊、學生講座、出版刊物和調研等。會員和整個業界可透過這些活動緊貼最新趨勢及業界環境、策略上的變化，以協助人力資源管理專才在瞬息萬變的環境中抓緊機遇及為挑戰作好準備。

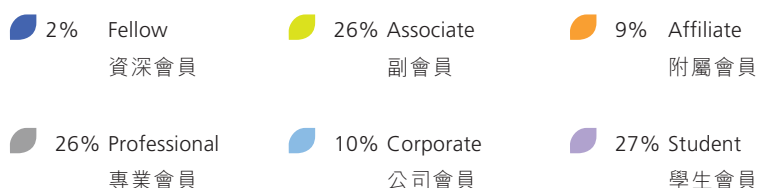
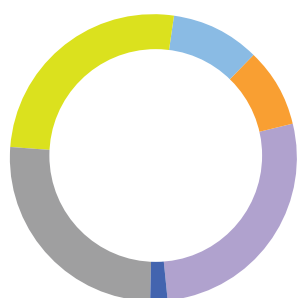
Membership Profile 會員資料

(as at 31 December 2021) (截至2021年12月31日)

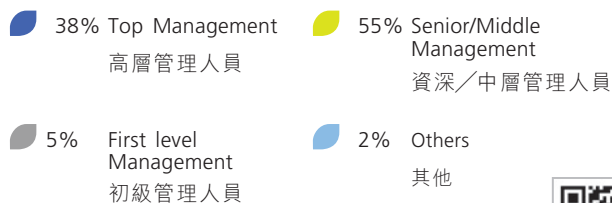
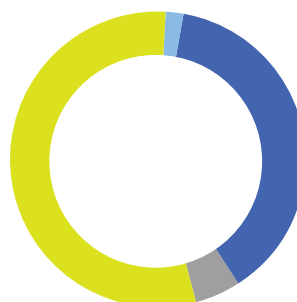
The Institute maintained a robust membership of close to 5,100 members in 2021. Among them, around 500 were corporate members.

學會會員基礎堅實，2021年會員數目接近5,100名，當中公司會員約500家。

By Category 會籍類別



By Position 職位級別



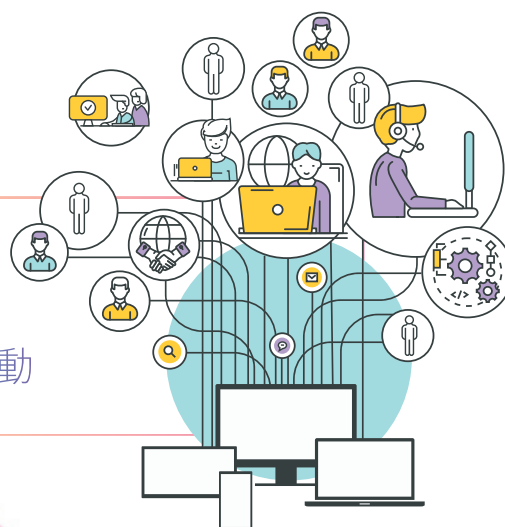
Membership Services Website
會籍服務專題網站

MEMBER EVENTS 會員活動

Last year, the Institute organised various events for its members, including virtual seminars and briefings, to help them acquire knowledge relevant to their work and expand their business network.

本報告年度內，學會就多個實用主題舉辦了一系列的網絡研討會課程，藉此協助會員吸收相關知識並擴充其業務網絡。

145+
events 活動



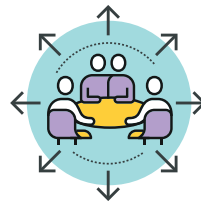
PROFESSIONAL MEMBERSHIP RECIPROCAL RECOGNITION/PARTNERSHIP 專業會籍互認及合作

Recognising the value of opening up global opportunities for their members, the HKIHRM and CPHR BC & Yukon have continued collaboration on membership. HKIHRM Professional Members M.I.H.R.M.(HK) and Fellow Members F.I.H.R.M.(HK) are eligible to obtain the CPHR™ designation from CPHR BC & Yukon and are kept posted on global HR news and trends. Since 2016, there have been approximately 120 HKIHRM members who applied for the reciprocal recognition.

學會深明為會員開拓全球機會的價值，因此於本年度內繼續與加拿大CPHR BC & Yukon合作，學會的專業會員及資深會員不但可取得CPHR BC & Yukon的CPHR™專業會員會籍，亦可獲取全球性人力資源管理的發展趨勢和新聞。由2016至今，約有120位學會會員申請會籍互認。



Compliance and Risk Management
遵守法規及風險管理



Employee Engagement
員工投入程度



Human Resource Policies and Processes
人力資源政策及流程



Organisation Development and Human Resource Strategy
機構發展及人力資源策略



Reward Management
報酬管理



Talent Management
優秀人才管理



Workforce Planning and Resourcing
人力規劃及編配

Selection of the article topics for *Human Resources* is based on the seven functional areas stipulated in the Specification of Competency Standards for human resource management under the Qualifications Framework
刊載於《人才薈萃》的文章，其主題乃根據資歷架構下人力資源管理界別《能力標準說明》的七個主要職能範疇而選定

CONNECTING WITH FUTURE TALENTS 與未來人才緊密連繫



Despite the impact of COVID-19, the Institute continued to spare no effort in promoting succession planning in the HR sector through initiatives such as student talks.

縱使新冠疫情影響持續，學會仍不遺餘力地舉辦學校講座等活動，推動業界專業傳承。

- A workshop shed light on strategic methods for facilitating effective communication in the workplace
工作坊探討有助促進有效職場溝通的策略



- Participants discussed how to develop supervisory charisma and people management skills
參加者討論如何培養員工的領導風範及增進其人事管理能力



- The seminar offered useful techniques that help participants present their ideas with clarity
研討會講解有助參加者更清晰表達自己意見

PUBLICATIONS AND COMMUNICATION 出版刊物與電子通訊

To keep members abreast of the Institute's services, events, and programmes, apart from the daily e-newsletter, the quarterly journal – *Human Resources* – is available with a renewed focus on practical HR tips and hot trends. The journal features interviews with HR veterans, the latest trends and skills pertaining to HR management, and the Institute's recent news.

With the further popularisation of social media under the new normal, the HKIHRM will continue to leverage these online channels to maintain a close relationship with members and stakeholders in the HR field, through disseminating news digests, activity highlights and promotions.

為讓會員了解學會的各項最新服務、活動和計劃，學會除每日發送電子新聞簡訊外，《人才薈萃》亦以季刊形式出版，供會員瀏覽實用的業界資訊和熱門趨勢。季刊內容包括人力資源管理最新趨勢和相關技能、資深從業員的真知灼見、以及學會主要活動摘要。

在新常態下，社交媒體愈趨普及，學會亦繼續善用有關平台發佈最新資訊、活動精華和推廣訊息，藉此與會員、業界持份者及公眾保持緊密連繫。

- Quarterly Journal – Human Resources 《人才薈萃》季刊



- HR Service Providers Directory 《人力資源服務機構目錄》年刊

2021 GREATER BAY AREA ONLINE COURSE SERIES 大灣區系列網上課程

With the rapid development of the Greater Bay Area, the HKIHRM provided 3 webcasts to members on the theme of the Greater Bay Area starting from 2021. Not only did participants get to understand the development trends in the Greater Bay Area, they also acquired knowledge on grasping the opportunities there.

The online webcasts received lively responses and attracted nearly 224 HR-related professionals and other senior personnel from different industries. HKIHRM members could join the webcasts for free.

We were honoured to have Kaling Lee, Director – Business Development of Tricor Staffing Solutions (TSS), Kay Yip, Senior Consultant of ER Club, Frank Chan, Senior HR of Foreign Manufacturing Industry, and Jinzhu Li, Senior Solution Engineer of E-contract of Ocean Engine to be guest speakers for our webcasts on which they shared digital management, the latest model of organisational development and talent development strategies in the Greater Bay Area.

隨著大灣區急速發展，本會於2021年起為會員提供了3場大灣區系列網上課程，讓參與者能夠了解大灣區發展動態及把握大灣區發展帶來的機遇。

會員對3場網上免費課程反應熱烈；共吸引接近224位來自不同行業的人力資源相關專業人士及其他資深人員參加。

學會有幸邀請到Tricor Staffing Solutions (TSS)總監李嘉玲小姐、ER Club資深顧問葉燕女士、外資製造業資深HR陳穗鋒先生及巨量引擎電子牽企業電子合同應用解決方案工程師李金柱先生擔任網上課程嘉賓，和參與者分享有關大灣區的數碼化管理、大灣區企業組織發展的最新模式及分享人才發展戰略。

GREATER BAY AREA SERIES – AN OVERVIEW TO THE TALENT LANDSCAPE IN HONG KONG & GREATER BAY AREA

香港和大灣區的人才概況

Kaling Lee, shared on “Greater Bay Area Series – An Overview to the Talent Landscape in Hong Kong & Greater Bay Area” for the online webcast

李嘉玲小姐分享大灣區系列 – 香港和大灣區的人才概況線上課程



GREATER BAY AREA SERIES – NEW TRENDS IN ORGANISATIONAL DEVELOPMENT AND TALENT DEVELOPMENT

大灣區組織發展與人才發展新趨勢 – 製造業的人才發展戰略分享



Moderator Kay Yip, and speaker Frank Chan, shared on “Greater Bay Area Series – New Trends in Organisational Development and Talent Development” for the online webcast

大灣區系列 – 大灣區組織發展與人才發展新趨勢網上課程邀請到ER Club資深顧問葉燕女士擔任主持及陳穗鋒先生作為講者，分享有關製造業的人才發展戰略。

GREATER BAY AREA SERIES – ELECTRONIC CONTRACT APPLICATION AND RISK

電子合同應用與風險 – 互聯網科技行業最新管理工具剖析

Moderator Kay Yip, and speaker Jinzhu Li, shared on the “Greater Bay Area Series – Electronic Contract Application and Risk” for the online webcast

大灣區系列 – 電子合同應用與風險網上課程邀請到ER Club資深顧問葉燕女士擔任主持及巨量引擎電子牽企業電子合同應用解決方案工程師李金柱先生作為講者，剖析互聯網科技行業的最新管理工具。



FLAGSHIP AND SIGNATURE EVENTS 旗艦及主題活動

2021 VIRTUAL ANNUAL CONFERENCE 網上周年會議

HR IN THE DRIVER'S SEAT: PURPOSE. SUSTAINABILITY. FUTURE READY
HR領航：意義 • 永續 • 向前



- This year's Annual Conference marked the second time the flagship event went virtual
學會的旗艦活動 - 本年度之周年會議第二次以網上形式舉行

As we move from the new normal to the next normal, organisations and individuals are confronting what their collective goal is and how they can achieve sustainability during COVID-19 and beyond. Themed "HR in the Driver's Seat: Purpose. Sustainability. Future Ready", the 2-day HKIHRM Virtual Annual Conference shed light on the issues and trends pertaining to the HR community.

從新常態過渡到另一個常態時，企業和員工需攜手合作，確立共同目標，以及制訂可在疫情期間、以及後疫情時代推動可持續發展的長遠策略。有見及此，為期兩天的網上周年會議以「HR領航：意義 • 永續 • 向前」為主題，就業界的相關議題和趨勢提供真知灼見。

20+

keynote presentations,
forums and concurrent sessions
場主題演講、論壇及分組會議



from

40+ speakers
講者



MNCs, local companies and startups
來自跨國企業、本地公司及初創
企業

The HKIHRM was grateful to have the presence of The Honourable Bernard Chan, GBM, GBS, JP, President of Asia Financial Holdings Limited as the guest of honour, who delivered the opening remarks to elucidate the growing correlation between environmental, social and governance (ESG) credentials and talent management.

500+ participants
參加者

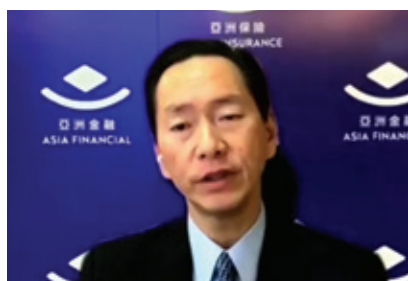
joined the two-day
virtual event
參與了為期兩天的
網上會議



In her welcoming remarks, HKIHRM President Margaret Cheng, JP shed light on the pivotal role the HR professionals play in preparing their organisations for the future of work and helping their organisations and their workforce adapt to the lightning speed of change.

學會感謝亞洲金融集團總裁陳智思大紫荊勳賢，GBS，JP擔任本次活動的主禮嘉賓，並在開幕辭中闡明環境、社會和管治方面的績效與人才管理之間日益密切的關係。

在會議歡迎辭中，會長鄭惠貞JP指出人力資源管理專才在裝備企業，以應對未來發展方面扮演著重要角色，又強調同業需致力協助其企業和員工適應變幻莫測的職場環境。



● (From the left) The Hon Bernard Chan, and Margaret Cheng, JP



(左起) 亞洲金融集團總裁陳智思，大紫荊勳賢，GBS，JP及香港人力資源管理學會會長鄭惠貞太平紳士



- At the Keynote Plenary Sessions, (from the left) Prof Frederick Ma, GBS, JP, Former Secretary for Commerce and Economic Development of the HKSAR Government and NiQ Lai, Co-Owner and Group CEO of HKBN Group, shared insights on HR's role in keeping the company in pace with the changing market environment and "PURPOSEFUL-Profits" respectively. 香港特別行政區政府商務及經濟發展局前局長馬時亨教授，GBS, JP(左)及香港寬頻集團持股管理人及集團行政總裁黎汝傑擔任主題講者，分析人力資源從業員如何協助企業緊貼市場變化，及如何制訂策略性目標。



- (From the left) Ian Choy and Teddy Liu, Co-chairpersons of the HKIHRM 2021 Annual Conference Organising Committee, allowed like-minded participants to exchange insights that helped them and their organisations become more robust and flexible in the new normal. (左起)2021年周年會議委員會聯席主席蔡靖民及廖國泰認為會議能夠讓志同道合的參加者互相交流，協助他們及其機構在新常態下更穩健、靈活地發展。

- At the CEO Forum, (second to fifth from the left and first from the right), facilitator C K Lee from C K Lee & Associates, speakers Amy Cho from Schroders, Christine Ip from United Overseas Bank Limited, Fred Ngan from Bowtie Life Insurance Company Limited and Peter Yan, JP from Hong Kong Cyberport underscored the significance of building a flexible and dynamic workforce through upskilling and reskilling under the new normal. 行政總裁論壇由C K Lee & Associates的李志強主擔任主持(左二)，他與論壇嘉賓(左三起)施羅德投資管理(香港)有限公司的曹綺琪、大華銀行的葉楊詩明、保泰人壽保險公司的顏耀輝和香港數碼港的任景信太平紳士(右一)講述在新常態下透過僱員培訓打造更靈活、更有工作效率的團隊的重要性。





- At the Senior HR Forum, (second to fifth from the left) facilitator Andy Luk Executive Council Member, Sara Ho from Jebsen & Co. Ltd., Hester Shum from PCCW, and Dennis Wu from Hongkong Electric Co., Ltd. explained how the HR function had acquired more visibility at the top management level amid COVID-19
資深人力資源主管論壇由理事會成員陸國坤(左二)主持，他與論壇嘉賓：(左三起)捷成洋行有限公司的何佩珊、電訊盈科有限公司的沈慧玲和香港電燈有限公司的胡國光一起探討人力資源從業員如何在疫情下精進管理技能和進一步擴闊視野

- At the Next Gen Forum, (from left to right) facilitator Teddy Liu, speakers Arnold Chan from Teach For Hong Kong, Jenny Chiu from Phase Scientific International Ltd, Rhaime Kim from Rice Robotics, and Stephen S.Y. Wong from Dory Network Technology offered their perspectives on building a cohesive multi-generational workforce amid rapid change (由左至右)新世代論壇主持-廖國泰及論壇嘉賓：Teach For Hong Kong的陳君洋、相達生物科技國際有限公司的招展如、Rice Robotics的Rhaime Kim和Dory Network Technology的黃思遠剖析如何在急速變化的時代中打造一個讓不同世代僱員攜手緊密合作的工作環境



- Inspirational speaker Chong Chan Yau from Hong Kong Blind Union reiterated the significance of consolidating diversity and inclusion in the workplace
香港失明人協進會的莊陳有闡釋建立多元化和互愛共融的工作環境的重要性

- A behind the scenes look at the CEO Forum, themed "From the New Normal to the New Better: Leading People for Success Today and Tomorrow"
行政總裁論壇的幕後花絮，主題為「從新常態到更上一層樓：帶領員工創造成功」



2021/22 HR EXCELLENCE AWARDS 卓越人力資源獎



Since its launch,
至2012年起，

470

local and overseas entries
來自本地及海外的申請

In recognition of organisations and individuals who have garnered business success through outstanding people strategies and practices, the Institute kicked off the HKIHRM HR Excellence Awards 2021/22 with a virtual briefing session. Held on 8 September 2021, the briefing session featured experience sharing from winning companies of the 2019/20 edition.

Now in its seventh edition, the Awards programme was open to organisations of any size operating in Hong Kong, mainland China and Asia Pacific. The four awards categories encompass Organisational, NGO, Individual and HR Service Provider.

為嘉許憑出色的人才策略和措施在業務上取得卓越成績的機構和從業員，學會透過舉辦簡介會為卓越人力資源獎2021/22揭開序幕。簡介會於2021年9月8日舉辦，並邀請了2019/20年度得獎公司分享有關經驗。

踏入第七屆，卓越人力資源獎接受香港、內地及亞太地區的大小企業參與競逐，四個獎項類別包括企業、非政府組織、個人及人力資源服務機構。



MORE AWARD CATEGORIES OFFERED

In keeping pace with the evolving HR industry, the 2021/22 edition welcomes three new awards. They comprise ESG Award and Special Award for COVID-19 Response under the Organisational category, and ESG Provider Award under the HR Service Provider category, in acknowledgment of winners' achievements in leading and facilitating organisations and workforce to adapt to the rapid speed of change through effective HR policies.

ASSESSMENT PROCESS AND AWARDS PRESENTATION

The first and final rounds of interviews were held in March 2022 and May 2022 respectively. The Awards Presentation Ceremony where the Grand Award of the Year would be presented alongside other award categories, would be held in September 2022.

The judging panel of the HKIHRM HR Excellence Awards 2021/22 is co-chaired by Margaret Cheng JP, President of the HKIHRM, Ian Choy, Executive Council Member, HKIHRM and Andy Luk, Executive Council Member, HKIHRM.

增設更多獎項類別

為緊貼人力資源業界不斷發展的步伐，2021/22年度的卓越人力資源獎增設了三個新獎項 – 其中包括企業類別下的環境、社會及管治獎和疫情應對特別獎項，及人力資源服務機構類別下的環境、社會及管治服務機構獎，以表揚得獎者透過有效的人力資源政策，帶領企業和協助員工適應瞬息萬變的環境。

評審過程及頒獎典禮

首輪及終輪面試已於2022年3月及5月完成，而頒獎典禮將於2022年9月舉行，屆時將頒發年度大獎以及其他類別的獎項。

卓越人力資源獎2021/22評審委員會由學會主席鄭惠貞太平紳士、理事會成員蔡靖民及陸國坤擔任聯席主席。



- The briefing session on the HR Excellence Awards 2021/22 went virtual
卓越人力資源獎2021/22的簡介會以網上形式進行

TRAINING & DEVELOPMENT NEEDS (TDN) WEBINAR

培訓及發展需求網上研討會

REINVENTING L&D AMID COVID-19

疫境啟程：重塑培訓與發展



140+
participants
attended
參加者

- Panellists (from left to right) Owen Yeung from Quality HealthCare Medical Services Ltd., Tony Wo from AXA Hong Kong & Macau, Mimi Fu from Ocean Park, and Executive Council Member and Learning & Development Committee Co-chairperson Chester Tsang in the panel discussion

討論嘉賓(由左至右)：卓健醫療服務有限公司的楊謙益、AXA安盛的胡永暉、海洋公園的符譯文及理事會成員暨學習及發展委員會聯席主席暨主持人曾永昌



President
Margaret Cheng
welcomed
participants to the
webcast
會長鄭惠貞歡迎參
加者蒞臨研討會

The HKIHRM Training & Development Needs (TDN) Webinar 2021 shed light on best L&D practices in response to the pandemic, technology which helps organisations boost employees' engagement and training efficiency, and upcoming market trends.

In her opening remarks, Margaret Cheng, President of the HKIHRM, emphasised the need for L&D professionals to gear up for the post-COVID era through rethinking strategies to boost their organisation's competitiveness.

2021年培訓及發展需求網上研討會讓人力資源管理從業員了解有效應對疫情的最佳員工培訓及發展策略、相關科技的應用，以協助其企業提高員工對工作的投入度和培訓效率、抓緊未來市場趨勢帶來的新機遇。

會長鄭惠貞在活動歡迎辭中強調培訓與發展的重要性，她又指出業界人士需要重新制訂策略，致力提高其企業的競爭力，為後疫情時代做好準備。

The live webcast kickstarted by showcasing the highlights of 2020/21 Training & Development Needs Survey, followed by a panel discussion, moderated by Chester Tsang, to provide insights on the latest breakthroughs and trends in L&D. According to Tsang, the public health crisis has provided L&D practitioners with a catalyst to coordinate online learning through their organisation's digital transformation journey.

本年度的網上研討會以公布2020/21年培訓及發展需求調查的研究結果揭開序幕。隨後，曾永昌主持的討論環節則分享有關學習及發展的最新突破和趨勢。曾指出現時的公共衛生危機促使培訓及發展界專才善用網上學習，以配合其企業的數碼轉型。



2021 PAY TREND AND BENEFITS SEMINAR 年薪酬趨勢及福利研討會

DECODING THE FUTURE OF C&B IN A POST-COVID WORLD 疫後新景象：解碼薪酬及福利策略



attracting over
吸引超過 **200** participants
名
人力資源管理從業員參與

C&B plays a crucial role in caring for employees' mental health and retaining talent. At the 2021 Pay Trend and Benefits Seminar, various notable speakers across the sectors were invited to share their perspectives pertinent to the HR profession.

Findings of the 2021 Pay Trend Survey and a topical study on "Emerging from the COVID-19 Crisis: HR Practices & Policies", as well as the latest C&B solutions, were shared to provide HR professionals with effective solutions for delivering results and enhancing employee satisfaction.

薪酬及福利在照顧員工心理健康和挽留人才方面發揮關鍵作用。是次研討會邀得不同行業的專家擔任講者，就業界議題發表精闢見解。

學會代表亦於研討會上公布2021年的薪酬趨勢調查，以及有關「疫境中的人力資源實踐及政策」專題研究和最新薪酬及福利方案。相關重點將有助人力資源管理從業員制定有效的策略，以提升員工滿意度。



Vice President Alice Wong gave the opening speech about HR professionals' vital role as business partner and the adoption of a professional approach towards salary and benefits

黃雅麗副會長致開幕辭，強調人力資源管理從業員作為業務合作伙伴的重要性，並就採用創新的薪酬及福利政策提出建議



Remuneration Committee Co-chairperson Senna Cheung shared insights on 2021 Pay Trend Survey Result Highlights, focusing on the critical factors to determine the budget for pay increases

薪酬調查委員會聯席主席張子筠講解學會2021年薪酬趨勢調查結果摘要，與參加者剖析影響公司制定加薪預算的主要因素



George Leung from the Hong Kong General Chamber of Commerce shared his perspective on economic trends and outlook: Hong Kong economic growth, inflation and wages – theory and outlook

香港總商會的梁兆基闡述2022年經濟及環球展望：香港經濟增長、通脹及工資 – 理論與展望



Andy Luk, Executive Council Member, provided highlights from the 2021 Topical Study: Emerging from the COVID-19 Crisis: HR Practices & Policies

學會理事會成員陸國坤剖析學會2021年專題研究：疫境中的人力資源實踐及政策



Brian Sy, Principal from Mercer (Hong Kong) Limited, walked the audience through the trends of regional total rewards

美世香港有限公司的施標龍分析區域性整體報酬趨勢



Cheng Yan-chee from Mandatory Provident Fund Schemes Authority introduced the eMPF platform: opening up a new era for the MPF system

強制性公積金計劃管理局的鄭恩賜向參加者介紹積金易平台：開啟強積金制度的新一頁



Philbert Tong, Assistant Head of Products & Technology of ESG Matters, directed the audience' attention to rethinking how to develop and implement an ESG plan for employee health and wellbeing

益思智的唐項灃分享如何制定和實現員工健康福祉的ESG計劃



Portia Tang, Director and Head of Professional Resources Solutions & Client Services from BDO, offered her perspective on upskilling the workforce: importance, benefits, and strategic implementation

香港立信德豪的鄧沛珊闡析帶動職場技能提升發展：有多重要？有什麼好處？怎樣推行？



Ray Chan from 9GAG gave an insightful speech on the topic "I Am Not a "Good Boss"

9GAG的陳展程分享為甚麼「我不是『良心僱主』」



Stephen Tong from Franklin Templeton Investment Solutions Team offered his views on what's next post-COVID and the emerging trend of ESG investing

富蘭克林鄧普頓的唐崢輝講解疫情過後的宏觀市場情況及剖析ESG的投資趨勢

Gabriel Kung from Bowtie Life Insurance Company Limited shared thoughts on how to develop and implement an ESG plan for employee health and wellbeing

保泰人壽保險有限公司的龔榮權分享如何制定和實現員工健康福祉的ESG計劃



RESEARCH AND SURVEYS

研究及調查

The Institute conducts research on topics which are relevant to HR management on a regular basis, in order to provide members and practitioners with the latest intelligence and insights on major HR trends and development. These efforts not only promote knowledge sharing among practitioners in the HR profession, but also strengthen the HKIHRM's position as the leading source of expert views and opinions.

學會定期就人力資源管理議題進行研究，以助會員和其他人力資源管理從業員了解業界的最新發展趨勢和有關見解。這些工作不僅能促進從業員之間的知識交流，同時亦鞏固了學會作為業界專業意見領袖的地位。

2021 SURVEY REPORTS PUBLISHED

公布的調查報告

The Institute is dedicated to keeping members up to date on current HR issues and prevailing practices. To this end, a topical survey and a pulse check were conducted in 2021 to delve into HR policies and training practices put in place as employers dealt with issues and changes brought about by COVID-19. Findings of all HR Pulse Checks were shared online instantly with survey participants so that they could gain a quick, real-time snapshot of the results. Members are encouraged to leverage this channel to share their views and opinions with their peers.

學會致力為會員發放最新人力資源議題以及現行措施的相關資訊。因此，學會於2021年進行了一系列的專題調研和「Pulse Check」，以深入了解僱主在處理新冠疫情帶來的問題和轉變時所推行的人力資源政策和培訓措施。所有「HR Pulse Check」的結果，均即時透過網上平台與調查參與者分享，讓他們能夠迅速、實時了解結果。學會亦鼓勵會員可透過這個渠道，與業界人士分享見解。



2021 Hong Kong Pay Trend Survey Report
香港薪酬趨勢調查報告
(published twice a year)
(每年兩次)



2021 Hong Kong Pay Level Survey Report
香港薪酬水平調查報告



2021 Training & Development Needs Survey Report
培訓及發展需求調查報告



2021 1st half Hong Kong Manpower Statistics Survey Report
上半年香港人力數據調查報告



2020 2nd half Hong Kong Manpower Statistics Survey Report
下半年香港人力數據調查報告



Topical Study on Emerging from the COVID-19 Crisis: HR Practices & Policies
擺脫疫情危機：
人力資源措施與政策



● 2020/21 Training & Development Needs Survey 培訓及發展需求調查



● HKIHRM Hong Kong Pay Trend & Pay Level Survey 2021 香港人力資源管理學會香港薪金趨勢及薪酬水平調查

2021 HR PULSE CHECKS PUBLISHED 發表的HR PULSE CHECKS



Learning & Development Practices Amid COVID-19
疫情中的培訓與發展措施

Research Website
調研專題網站



LEARNING AND DEVELOPMENT

學習與發展



Promoting learning and development in the HR industry has always been at the core of the HKIHRM's work. In 2021, over 20 courses under Certificate and Global Programmes were offered as part of training efforts to expedite the development of young HR practitioners.

Some new Certificate programmes were designed to introduce diverse HR-related knowledge to members, from the Certificate in Macau Labour Relations Law to the Certificate in Management Psychology – How to Handle Difficult Employees.

For the year under review, the Institute organised over 100 online and face-to-face seminars and workshops, to equip organisations from diverse industries for new challenges and coach their staff in the latest work knowledge and job skills to stay competitive.

These training programmes altogether benefitted close to 2,500 trainees.

推動人力資源業界的學習與發展一直是學會的核心工作。在2021年的培訓工作中，學會開辦了逾20個證書課程及國際認證課程，促進培育年輕的人力資源從業員。

為與學會會員分享更全面的人力資源管理知識，學會開辦了多個全新的證書課程，其中包括「澳門勞動法」證書課程，以及「管理心理學專業證書課程 – 處理「麻煩」員工」。

回顧本報告年度，學會共舉辦了超過100場網上及實體的研討會和工作坊，協助不同行業的機構做好準備，迎接挑戰，並為其員工裝備最新的工作知識和職業技能，以保持其領先優勢。

全年約有2,500名學員受惠於各類培訓課程。

CERTIFICATE PROGRAMMES

證書課程

Developed from the Body of Knowledge under the HR Professional Standards Model, Certificate Programmes were introduced by the Institute to meet the development needs of HR professionals and advance their expertise in various management functions. The certificate courses are mainly divided into the following six areas:

證書課程的內容乃根據學會訂立的「人力資源專業標準」的知識體系設計而成，配合人力資源專業人士的發展需要，提升他們在不同管理職能方面的專業知識。證書課程主要涵蓋以下六個領域：



Business Knowledge in HR
人力資源管理業務知識



Employee Engagement
員工投入



Employment Law
僱傭法例



Learning and Development
學習與發展



Reward Management
報酬管理



Sourcing and Staffing
人才搜尋及配置

- Certificate in Reward Management
- Certificate in Supervisory Management
- Certificate in Hong Kong Salaries Tax
- Certificate in Train-the-Trainer (Webcast)
- Certificate in Foundation Skills in Human Resource Management (Webcast)
- Certificate in Employment Law and Employee Engagement (Webcast)
- Certificate in Workforce Planning and Talent Management (Webcast)
- Executive Certificate in Big Data Analytics for HR
- 虛擬教學培訓師證書課程(網上課程)
- 跨境派遣人員個人所得稅管理證書課程
- 「澳門勞動法」證書課程(網上課程)
- 「中國內地個人所得稅」證書課程
- 管理心理學專業證書課程 – 處理「麻煩」員工

GLOBAL PROGRAMMES 國際認證課程

The Global Programmes comprise two streams, namely the Global Remuneration Professional (GRP) designation and the Certified Compensation Professional (CCP) designation, enabling HR professionals to be in a more advantageous position to pursue their career goals.

With the GRP and CCP designations, HR practitioners would be recognised as:

- Having acquired the essential knowledge to integrate global reward programmes with business strategies;
- Understanding the impact of globalisation and regional influences on the design and delivery of global reward programmes; and
- Possessing the knowledge and skills to design and administer base and variable pay programmes, and effectively promote reward programmes.

國際認證課程分為「世界薪酬認證課程」(GRP)·及「薪酬專業認證課程」(CCP)兩大體系·讓人力資源從業員在發展他們的職業目標時能更具優勢。

修畢兩類課程的從業員可獲得以下能力認證：

- 掌握將全球報酬計劃與業務策略結合的基本知識；
- 了解全球化和地區趨勢對設計和實施環球薪酬計劃的影響；及
- 具備設計及管理基本和可變薪酬的知識和技能·並能夠有效地推動薪酬計劃。

WEBINARS, SEMINARS AND WORKSHOPS 網上研討會、主題研討會及工作坊

A variety of webinars, seminars, and workshops focusing on issues such as employment law, tax issues, compensation and benefits, and talent management were organised to cater for the diverse interests and needs of the industry. Moreover, a series of webinars related to the COVID-19 pandemic was helpful for members to cope with the challenges lawfully and tactfully.

學會舉辦了多個不同的網上研討會、主題研討會和工作坊·當中主要圍繞僱傭法例、稅務問題、薪酬及福利等議題；並且提供人才管理安排·以配合業界不同的興趣和需要。此外·學會也舉辦了一系列關於新冠疫情的網上研討會·協助會員既合法又靈活地面對挑戰。



- Seminars and workshops covered a vast range of topics including workforce performance, talent management, and leadership
研討會和工作坊涵蓋了廣泛的議題·包括員工績效、人才管理及領導能力



- A number of seminars related to Employment Law provided guidance on how to deal with HR-related issues legitimately
學會舉辦了多場與僱傭法例相關的研討會·為如何合法地處理與人力資源相關的問題提供指引

COVID-19 AND CRISIS MANAGEMENT 2019冠狀病毒病及危機管理

- Work From Home During COVID-19: Individual Income Tax Exposures & Taxable Presence of Employers
- Employer Guidance on Vaccines and Remote Working Outside Hong Kong
- Blended Learning Solutions Post COVID-19
- 如何應對「封樓令」(共三場)
- 健康抗疫：靜觀、Me Time、We Time
- 後疫情時代下個人稅務的規劃和安排
- 疫情下招聘的歧視與私隱問題

EMPLOYMENT LAW 僱傭法例

- Law on Workplace Use of Social Media
- Legal Updates: Employment Law in the Public Health Context
- 實例解讀713勞工法及企業應變講座(共兩場)
- 中國內地勞動法 – 合法招聘及解僱
- 中國內地勞動法 – 如何處理僱員糾紛
- 認識《澳門勞動關係法》及其最新的修訂
- 「不合理的解僱」工作坊
- 如何依法計算香港僱員薪酬?
- 合法、合情、合理編寫制定僱員守則
- 《僱傭條例》的最新修訂及案例分析

ORGANISATION DEVELOPMENT AND HUMAN RESOURCE STRATEGY 機構發展及人力資源策略

- High EQ conversation during and after organisation restructure
- Transforming Brand Culture to Drive the Future of Work
- KPI vs OKR: Leverage the Latest Trends in Performance Management
- Big Data Era in Human Resources Management
- Big Data Trends and Data Privacy in HRM
- Organisation Structure Design and Job Analysis
- 制定及優化家居工作 Work From Home政策
- 如何進行工作表現績效評估

SOFT SKILLS 軟技巧

- Developing Supervisory Charisma and People Management Skills
- Essential Skills to Manage Others
- Communication Architect
- How to Communicate Virtually with Clarity and Confidence
- 英語Level Up – 應對全球化工作環境
- 處理棘手人際問題的技巧
- Win-Win談判技巧工作坊
- 時間管理工作坊

TALENT MANAGEMENT 人才管理

- Competency Based Interview Workshop in the New Normal
- Best Practices of Selection Interview
- Talent Management
- 招聘技能 LEVEL UP!
- 拆解職場代購 – 了解新世代的價值觀
- 教練技巧系列(一)新世代主管真經
- 教練技巧系列(二)釋放員工潛能
- 如何透過應用心理學：挽留及激活人才

TAX ISSUES 稅務事宜

- Remote and Temporary Working – Tax Considerations
- Salaries Tax Case Sharing
- 境外所得個人所得稅征繳政策及實操解讀

Appendix 1

附錄一

2021

HKIH RM ORGANISATIONAL STRUCTURE

香港人力資源管理學會架構

EXECUTIVE COUNCIL 理事會

Committees and Advisory Boards 委員會及顧問團

2021	Annual Conference Organising Committee 周年會議委員會
2021/22	HR Excellence Awards Organising Committee 卓越人力資源獎委員會
	China and International HRM Committee 中國及國際人力資源管理委員會
	Employment-Related Hong Kong Legislation and Issues Committee 香港僱傭相關法例及事務委員會
	Learning and Development Committee 學習及發展委員會
	Management Committee 內部管理委員會
	Membership Evaluation Committee 會籍評審委員會
	Professional Standards Committee 專業標準委員會
	Programme Endorsement Sub-Committee 課程認可專責委員會
	Remuneration Committee 薪酬調查委員會
	Research Committee 研究委員會
	Talent Management Committee 人才管理委員會
	International Advisory Board 國際顧問團
	IT Advisory Group 資訊科技諮詢小組
	Strategic Advisory Board 策略顧問團

Secretariat Office 秘書處

Corporate Communications Department 企業傳訊部
Event Marketing Department 活動策劃及市場推廣部
Member Services & Programme Management Department 會員服務及課程管理部
Research & Finance Department 調研及財務部

Appendix 2

附錄二

EXECUTIVE COUNCIL AND COMMITTEES/TASKFORCES 2021/22 理事會及委員會／顧問團 2021/2022

EXECUTIVE COUNCIL 理事會

	Margaret Cheng Wai-ching, JP President	鄭惠貞 會長		Virginia Choi Wai-kam, JP Council Member	蔡惠琴 理事會成員
	Lawrence Hung Yu-yun Vice President	孔于人 副會長		Ian Choy Jing-man Council Member	蔡靖民 理事會成員
	Barry Ip Wah-shun Vice President	葉華信 副會長		Peter Leung Ka-chung Council Member	梁嘉聰 理事會成員
	Alice Wong Nga-lai Vice President	黃雅麗 副會長		Kris Lui Wing-yin Council Member	呂詠妍 理事會成員
	Dave Li Tin-kei Honorary Treasurer Appointed Member	李天驥 榮譽司庫 委任成員		Andy Luk Kwok-kwan Council Member	陸國坤 理事會成員
	David Li Chi-ming Immediate Past President	李志明 前任會長		Valent Ma Chi-keung Council Member	馬志強 理事會成員
				Francis Mok Gar-lon Council Member	莫家麟 理事會成員
				Chester Tsang Wing-cheong Council Member	曾永昌 理事會成員

in alphabetical order of surnames 依英文字母順序排列

2021 Annual Conference Organising Committee 周年會議委員會	
Ian Choy (Co-Chairperson)	蔡靖民 (聯席主席)
Teddy Liu (Co-Chairperson)	廖國泰 (聯席主席)
Vinnie Chi	池文欣
Alisha Fernando	N/A
Sara Ho	何佩珊
C.K. Lee	李志強
Sandra Leung	N/A
Theresa Lui	呂燕明
Hong Tran	謝昭鴻
Geraldine Wai	衛盈
Jeff Wong	王俊喬

China and International HRM Committee 中國及國際人力資源管理委員會	
Lawrence Hung (Chairperson)	孔子人 (主席)
Joseph Chan	陳寶權
Liza Cheung	張玉珠
Joe Choy	蔡錦豪
Kanny Ho	何燕琼
Linda Ho	何鳳翎
Elsie Hui	許張麗雯
Barry Ip	葉華信
Alan Jin	金軼
Lincoln Lam	林錦堂
Kira Li	李美
Yuna Li	李雲
Teddy Liu	廖國泰
Benjamin Wong	黃家傑
Kay Yip	葉燕

Employment-Related Hong Kong Legislation and Issues Committee 香港僱傭相關法例及事務委員會	
Julita Leung (Co-chairperson)	梁慈暉 (聯席主席)
Valent Ma (Co-chairperson)	馬志強 (聯席主席)
Kris Lui	呂詠妍
Anita Ma	馬宋華
Jennifer Tam	譚卓詠
Victoria Tam	譚燕萍
Alison Wong	王婉芬
Francis Wong	黃偉華
Shui Hang Chak	翟瑞恒
Alice Ip*	葉慕蓮*
Kenneth Kan*	簡潤曦*
Connie Lam	林翠華
Iris Lam	林慧芬
Seria Lam	林嘉儀
Dora Lee*	李心怡*

* Part of the year
曾在年內就任

2021/2022 HR Excellence Awards Committee 卓越人力資源獎委員會	
Ian Choy (Chairperson)	蔡靖民 (主席)
Miko Cheung	張嘉瑩
Theresa Chong	莊敏儀
Joyce Ho	何慧詩
Dave Li	李天驥
Peter Leung	梁嘉聰
Francis Mok	莫家麟
Heron Shiu	蕭顯隆
Doreen Siu	蕭慧雯
Constance Yuen	阮君婷

Learning and Development Committee 學習及發展委員會	
Barry Ip (Co-chairperson)	葉華信 (聯席主席)
Chester Tsang (Co-chairperson)	曾永昌 (聯席主席)
CY Chan*	陳振宇*
Adele Chu*	朱銘恩*
Miko Cheung	張嘉瑩
Kenneth Kan	簡潤曦
Reeve Kwan	關俊文
Betsy Lai	賴雪芬
Charmaine Lee	李淑芬
Carmen Lo	盧加敏
Edward Lo	盧建華
Jennifer Tam	譚卓詠
Tony Wo*	胡永暉*
Virginia Choi, JP (Advisor)	蔡惠琴太平 紳士(顧問)
Francis Mok (Advisor)	莫家麟 (顧問)
Andy Tsui* (Advisor)	徐立豐* (顧問)

Management Committee 內部管理委員會	
Margaret Cheng (Chairperson)	鄭惠貞 (主席)
Lawrence Hung	孔子人
Barry Ip	葉華信
Dave Li	李天驥
David Li	李志明
Alice Wong	黃雅麗

Membership Evaluation Committee 會籍評審委員會	
David Li (Chairperson)	李志明 (主席)
Edmond Lai	黎永覺
Nelson Lai	黎鴻新
Francis Mok	莫家麟
Johnny Wan	溫振昌
Ritchie Bent* (Advisor)	賓禮治* (顧問)

* Part of the year
曾在年內就任

Professional Standards Committee 專業標準委員會	
David Li (Co-chairperson)	李志明 (聯席主席)
Valent Ma (Co-chairperson)	馬志強 (聯席主席)
Eliza Chan	陳志萍
Roy Fung	馮儉生
Barry Ip	葉華信
Connie Lam	林翠華
Julita Leung	梁慈暉
Li Kam Cheong	李錦昌
Francis Mok	莫家麟
Nancy Shum	沈靜姿
Howard Sou	蘇漢波
Chester Tsang	曾永昌
Johnny Wan	溫振昌

Remuneration Committee 薪酬調查委員會	
Senna Cheung (Co-chairperson)	張子筠 (聯席主席)
Alice Wong (Co-chairperson)	黃雅麗 (聯席主席)
Judy Cheung	張藹茵
Evelyn Chun	秦若蘭
Winnie Fan	范潔美
Nelson Lai	黎鴻新
Nelson Li	李永耀
Doreen Siu	蕭慧雯
Aken Tsoi	蔡永誠
Elaine Wong	王綺蓮
Michelle Ng	吳麗珊
Lily Chong	-
Maggi Lui	呂美芝

Human Resources Editorial Taskforce 《人才薈萃》編輯委員會	
Andy Luk (Chairperson)	陸國坤 (主席)
Patrick Cheung	張峻璋
Joey Lau	劉祖言
Kelly Mai	麥嘉莉
Vincent Wu	胡文瀚

Research Committee 研究委員會	
Kris Lui (Chairperson)	呂詠妍 (主席)
Winnie Ho*	何婉筠*
Edith Kam*	甘榮潔*
Mandy Lai	黎曉彤
Joseph Lam	林靖熙
Jacky Law	羅子淇
Peter Leung	梁嘉聰
Tammy Leung	梁鳳筠
Dave Li	李天驥
Vincent Lo	羅啓富
Rex So*	蘇恆泰*
Raymond Wan	溫達明
Albert Wong	王敏聰
Agnes Wong*	黃少萍*
Bianca Wong*	黃曉怡*

Talent Management Committee 人才管理委員會	
David Li (Chairperson)	李志明 (主席)
Nikki Chan	陳啟宗
Ophelia Ho	何麗聯
Anita Law	羅建英
Eva Leung	梁玉玲
Chester Tsang	曾永昌
Albert Wong	王舜義
Elaine Wong	王綺蓮

* Part of the year
曾在年內就任

IT Advisory Group
資訊科技諮詢小組

Roy Fung (Co-chairperson) 馮儉生 (聯席主席)

Dave Li (Co-chairperson) 李天驥 (聯席主席)

Lincoln Lam 林錦堂

Alston Leung 梁志偉

Peter Leung 梁嘉聰

Eric Ling 凌肇興

International Advisory Board
國際顧問團

Ernesto G. Espinosa, Past President, World Federation of People Management Associations Ernesto G. Espinosa 世界人事管理協會聯合會前任會長

Peter Wilson, Chairman of Australian Human Resources Institute Peter Wilson 澳洲人力資源學會會長

Strategic Advisory Board
策略顧問團

Alfred Chan 陳永堅

Andrew Chan 陳志輝

Sir CK Chow 周松崗爵士

Kim Mak 麥建華

Auditor
核數師

Fung & Chan 馮陳會計師樓

Honorary Legal Advisor
榮譽法律顧問

Michael Downey 鄧立文

Hong Kong & China Employment Law Practice Group 普銜律師事務所

Paul, Hastings, Janofsky & Walker 香港及中國僱傭事務部主席

* Part of the year
曾在年內就任

Appendix 3

附錄三

PROGRAMMES FULLY ENDORSED BY HKIHRM 香港人力資源管理學會認可的課程

As at December 2021 截至2021年12月

University/College 大學/大專院校	Programme Name 課程名稱	Validity for Endorsement 認可有效期
Hong Kong Baptist University 香港浸會大學	<ul style="list-style-type: none"> Master of Science in Strategic Human Resources Management 人才管理策略理學碩士 Master of Human Resources Management 人力資源管理碩士 Bachelor of Commerce (Honours) in Human Resources Management 人力資源管理學商(榮譽)學士 Bachelor of Business Administration (Honours) – Human Resources Management Concentration 工商管理(榮譽)學士 – 人力資源管理專修範圍 	December 2021 – November 2024 2021年12月至2024年11月 September 2019 – August 2022 2019年9月至2022年8月 November 2021 – October 2024 2021年11月至2024年10月 February 2021 – January 2024 2021年2月至2024年1月
Lingnan University 嶺南大學	<ul style="list-style-type: none"> Master of Science in Human Resource Management and Organisational Behaviour 人力資源管理及組織行為學碩士 Bachelor of Business Administration (Honours) – Human Resource Management Stream 工商管理(榮譽)學士 – 人力資源管理學科組別 	November 2020 – October 2023 2020年11月至2023年10月 July 2019 – June 2022 2019年7月至2022年6月
Hong Kong Shue Yan University 香港樹仁大學	<ul style="list-style-type: none"> Bachelor of Business Administration (Honours) (Human Resource Management Concentration) 工商管理學(榮譽)學士(人力資源管理專修範圍) 	December 2021 – November 2024 2021年12月至2024年11月
The Hong Kong Polytechnic University – School of Professional Education & Executive Development 香港理工大學專業進修學院	<ul style="list-style-type: none"> Bachelor of Arts (Honours) in Business (Human Resource Management) 商業(榮譽)文學士(人力資源管理) 	May 2020 – April 2023 2020年5月至2023年4月
The Hong Kong Polytechnic University – School of Professional Education & Executive Development 香港理工大學專業進修學院	<ul style="list-style-type: none"> Bachelor of Arts (Honours) in Human Resource Management 人力資源管理(榮譽)文學士 (In Collaboration with Northumbria University, U.K. 與英國諾桑比亞大學合辦) 	October 2019 – September 2022 2019年10月至2022年9月
Chu Hai College of Higher Education 香港珠海學院	<ul style="list-style-type: none"> Bachelor of Business Administration (Honours) – Human Resources Management Stream 工商管理學(榮譽)學士(人力資源管理專修範圍) 	June 2019 – May 2022 2019年6月至2022年5月
The Hong Kong Polytechnic University 香港理工大學	<ul style="list-style-type: none"> Bachelor of Business Administration (Honours) in Management 管理學(榮譽)工商管理學士 	June 2019 – May 2022 2019年6月至2022年5月
The Hang Seng University of Hong Kong 香港恒生大學	<ul style="list-style-type: none"> Bachelor of Business Administration (Honours) in Human Resources Management 人力資源管理工商管理(榮譽)學士 	November 2021 – October 2024 2021年11月至2024年10月

University/College 大學/大專院校	Programme Name 課程名稱	Validity for Endorsement 認可有效期
UOW College Hong Kong/ Community College of City University 香港伍倫貢學院/香港城市 大學專上學院	<ul style="list-style-type: none"> Associate of Business Administration (Human Resources Management) 工商管理副商學士(人力資源管理) 	September 2019 – August 2022 2019年9月至2022年8月
Hong Kong Baptist University – School of Continuing Education 香港浸會大學持續教育學院	<ul style="list-style-type: none"> Advanced Diploma in Business (Human Resources Management) 工商高等文憑(人力資源管理) Professional Diploma in Adult Training and Organisation Development 職場培訓師及組織發展專業文憑 	March 2021 – February 2024 2021年3月至2024年2月 July 2019 – June 2022 2019年7月至2022年6月
School of Continuing and Professional Education, City University of Hong Kong 香港城市大學專業進修學院	<ul style="list-style-type: none"> Professional Certificate in Human Resources Management in Practice 人力資源管理實務專業證書 	April 2019 – March 2022 2019年4月至2022年3月
The Hong Kong Polytechnic University – Hong Kong Community College 香港理工大學 – 香港專上學院	<ul style="list-style-type: none"> Associate in Business (Human Resources Management) 工商業副學士(人力資源管理) 	August 2021 to July 2024 2021年8月至2024年7月
Hong Kong Institute of Vocational Education 香港專業教育學院	<ul style="list-style-type: none"> Higher Diploma in Human Resources and Talent Analytics 人力資源管理及人才分析高級文憑 	September 2020 – August 2023 2020年9月至2023年8月
HKU School of Professional and Continuing Education 香港大學專業進修學院	<ul style="list-style-type: none"> Professional Diploma in Human Resource Management and Development 人力資源管理及發展專業文憑 	September 2020 – August 2023 2020年9月至2023年8月

Appendix 4

附錄四

HKIHRM REPRESENTATIVES IN EXTERNAL COMMITTEES 香港人力資源管理學會代表出任對外機構委員會名單

Organisation 機構	Committee/Position 委員會/職位	HKIHRM Representative 學會代表
City University of Hong Kong 香港城市大學	Advisory Committee for Graduate Employment 就業諮詢委員會	Lawrence Hung 孔于人
Employees Retraining Board 僱員再培訓局	Honorary Advisor, ERB Manpower Developer Award Scheme ERB 人才企業嘉許計劃榮譽顧問	Margaret Cheng 鄭惠貞 (up to 任至2021)
Employees Retraining Board 僱員再培訓局	Industry Consultative Network – Business Services 行業諮詢網絡 – 商業服務業	Ian Choy 蔡靖民
Employees Retraining Board 僱員再培訓局	Steering Committee for Evaluation on Language Training Programmes	Peter Leung 梁嘉聰
Hong Kong Baptist University School of Continuing Education 香港浸會大學	Career and Employability Advisory Committee	Margaret Cheng 鄭惠貞 (up to March 2022) (任至2022年3月)
Hong Kong General Chamber of Commerce 香港總商會	Manpower Committee 人力委員會	Lawrence Hung 孔于人
Investor and Financial Education Council 投資者教育中心	Advisory Group – Financial Education for Working Adults 在職人士金融理財教育諮詢小組	Dave Li 李天驥
Labour Department 勞工處	Labour Advisory Board – Committee on Employment Services 勞工顧問委員會轄下就業輔導委員會	Margaret Cheng 鄭惠貞

Organisation 機構	Committee/Position 委員會／職位	HKIHRM Representative 學會代表
Occupational Safety and Health Council 職業安全健康局	Sedentary and Professional Services Safety and Health Committee 文職及專業服務業安全及健康委員會	Alice Wong 黃雅麗 Dave Li 李天驥
Vocational Training Council 職業訓練局	Higher Education Advisory Committee 高等教育諮詢委員會	Margaret Cheng 鄭惠貞 (up to August 2021) (任至2021年8月) Andy Luk 陸國坤 (since August 2021) (自2021年8月)
Vocational Training Council 職業訓練局	Committee on Management and Supervisory Training 管理及督導訓練委員會	Barry Ip 葉華信
Vocational Training Council 職業訓練局	Student Development Discipline Advisory Board 學生發展學科諮詢委員會	David Li 李志明 (up to August 2021) (任至2021年8月)
Vocational Training Council 職業訓練局	Vocational Training Board for People with Disabilities 殘疾人士職業訓練委員會	Kris Lui 呂詠妍 (since April 2021) (自2021年4月)

REPORT OF THE EXECUTIVE COUNCIL

理事會報告書

The Executive Council presents herewith their annual report together with the financial statements of the Institute for the year ended 31 December 2021.

PRINCIPAL ACTIVITIES

The principal activities of the Institute are to maintain, develop and enhance professional standards in human resource management, covering quality, ethics and practices, and to increase the influence of human resource professionals, for the benefit of individuals and organisations in Hong Kong.

RESULTS

The results of the Institute for the year ended 31 December 2021 are set out in the income statement on page 44.

PERMITTED INDEMNITY PROVISION

Pursuant to the Institute's articles of association, every Executive Council Member of the Institute is entitled to be indemnified out of the assets of the Institute against all losses or liabilities which he may sustain or incur in or about the execution of the duties of his office or otherwise in relation thereto.

EXECUTIVE COUNCIL MEMBERS

The members of the Executive Council during the year and up to the date of this report were:

Ms. Cheng Wai Ching, Margaret	President		鄭惠貞女士	會長	
Mr. Li Chi Ming, David	Immediate Past President		李志明先生	前任會長	
Mr. Hung Yu Yun, Lawrence	Vice President		孔于人先生	副會長	
Mr. Ip Wah Shun, Barry	Vice President	Retired and re-elected on 15 July 2021	葉華信先生	副會長	於二零二一年七月十五日輪休並獲重選
Ms. Wong Nga Lai, Alice	Vice President		黃雅麗女士	副會長	
Mr. Li Tin Kei, Dave	Hon. Treasurer	Retired and appointed on 15 July 2021	李天驥先生	榮譽司庫	於二零二一年七月十五日輪休並獲委任
Ms. Choi Wai Kam, Virginia			蔡惠琴女士		
Mr. Choy Jing Man, Ian			蔡靖民先生		
Mr. Leung Ka Chung, Peter		Retired and re-elected on 15 July 2021	梁嘉聰先生		於二零二一年七月十五日輪休並獲重選
Ms. Lui Wing Yin, Kris			呂詠妍女士		
Mr. Luk Kwok Kwan, Andy			陸國坤先生		
Mr. Ma Chi Keung, Valent			馬志強先生		
Mr. Mok Gar Lon, Francis			莫家麟先生		
Mr. Tsang Wing Cheong, Chester			曾永昌先生		

理事會謹將二零二一年十二月三十一日止年度之理事會周年報告書連同經審核之財務報表呈覽。

主要業務

學會致力維持、發展及提高人力資源管理在質素、道德及專業實務之水平，以及加強人力資源管理專業人員的影響力，使香港之個人及機構得以受惠。

業績

學會於二零二一年十二月三十一日止年度之業績及於當日之財務狀況詳載於第44頁之收益表內。

獲准許之彌償條文

根據本學會章程細則，本學會每名理事會成員就有關彼等履行職務或在其他有關情況所蒙受或產生之所有損失或責任，有權由本學會資產中撥付彌償。

理事會成員

本年度之理事會成員如下：

MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the business of the Institute were entered into or existed during the year.

AUDITORS

A resolution will be submitted to the annual general meeting to reappoint Messrs. Fung & Chan as auditor of the Institute.

Approved by Executive Council and signed on its behalf by:



Cheng Wai Ching, Margaret
President
Hong Kong, 3 May 2022

管理合約

本學會於本年度並無就全盤業務或其中重大部分業務之管理及行政事務簽訂或存有合約。

核數師

於即將舉行之周年大會上，將會提出繼續委任馮陳會計師樓為本學會核數師之決議案。

經學會核准，並由會長代表理事會簽署：



鄭惠貞
會長
香港，二零二二年五月三日

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告

TO THE MEMBERS OF HONG KONG INSTITUTE OF HUMAN RESOURCE MANAGEMENT LIMITED

(incorporated in Hong Kong, limited by guarantee and not having a share capital)

致香港人力資源管理學會有限公司會員

(於香港註冊成立之有擔保無股本有限公司)

OPINION

We have audited the financial statements of Hong Kong Institute of Human Resource Management Limited ("the Institute") set out on pages 44 to 56, which comprise the statement of financial position as at 31 December 2021, the income statement and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

意見

本核數師(以下簡稱「我們」)已審計列載於第44頁至第56頁香港人力資源管理學會有限公司(「貴學會」)之財務報表,此財務報表包括於二零二一年十二月三十一日之財務狀況表與截至該日止年度之收益表和現金流量表,以及財務報表附註,包括主要會計政策概要。

In our opinion, the financial statements of the Institute are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-Sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Companies Ordinance.

我們認為,該等財務報表已在所有重大方面根據香港會計師公會頒布的香港《中小企財務報告準則》擬備,並已遵照《公司條例》妥為擬備。

BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to PN 900 (Revised) *Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard* 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 Institute in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code"), and we have fulfilled our other 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.

意見的基礎

我們已根據香港會計師公會頒布的《香港審計準則》,並參考實務說明第900項(經修訂)「審計根據《中小企財務報告準則》編製的財務報表」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布的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於貴學會,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。

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Executive Council Members are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

財務報表及其核數師報告以外的信息

理事會成員須對其他信息負責。其他信息包括刊載於年報內的信息,但不包括財務報表及我們的核數師報告。

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

我們對財務報表的意見並不涵蓋其他信息,我們亦不對該等其他信息發表任何形式的鑒證結論。

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

結合我們對財務報表的審計,我們的責任是閱讀其他信息,在此過程中,考慮其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們於本報告日期前已執行的工作所獲得的信息,如果我們認為其他信息存在重大錯誤陳述,我們需要報告該事實。在這方面,我們沒有任何報告。

RESPONSIBILITIES OF EXECUTIVE COUNCIL MEMBERS AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

The Executive Council Members are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Companies Ordinance, and for such internal control as the Executive Council Members 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 Executive Council Members are responsible for assessing the Institute'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 Executive Council Members either intend to liquidate the Institute or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

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 and to report our opinion solely to you, as a body, in accordance with section 405 of the Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment 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.

理事會成員及治理層就財務報表須承擔的責任

理事會成員須負責根據香港會計師公會頒布的香港《中小企財務報告準則》及《公司條例》擬備財務報表，亦須施行其認為必要的內部監控，使所編製的財務報告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，理事會成員負責評估貴學會持續經營的能力，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，除非理事會成員有意將貴學會清盤或停止經營，或別無其他實際的替代方案。

治理層須負責監督貴學會的財務報告過程。

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誤陳述取得合理保證，並出具包括我們意見的核數師報告，並按照《公司條例》第405條向整體成員報告。除此之外，本報告並無其他目的，我們不會就本報告之內容向其他任何人士負責或承擔任何責任。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，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙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，則有關的錯誤陳述可被視作重大。

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，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誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。

- 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 Institute's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Council Members.
 - Conclude on the appropriateness of the Executive Council Members' 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 Institute'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 Institute to cease to continue as a going concern.
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴學會內部控制的有效性發表意見。
 - 評價理事會成員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。
 - 對理事會成員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，從而可能導致對貴學會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學會不能持續經營。

We communicate with those charged with governance 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.

除其他事項外，我們與治理層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。



Fung & Chan
 Certified Public Accountants
 Room 2001-4
 China Insurance Group Building
 141 Des Voeux Road Central
 Hong Kong

6 May 2022



馮陳會計師樓
 執業會計師
 香港中環德輔道中141號
 中保集團大廈2001-4室

二零二二年五月六日

INCOME STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

收益表

截至二零二一年十二月三十一日止年度

		Note 附註	2021 HK\$	2020 HK\$
Revenue	收入	3	12,600,472	11,706,734
Direct cost	直接開支	4	(2,990,188)	(2,842,492)
Gross profit	毛利		9,610,284	8,864,242
Service income from Job Creation Scheme	Job Creation Scheme的服務收入			
Job Creation Scheme		5	568,125	—
Government subsidies	政府津貼	6	—	1,259,064
Other revenue	其他收益	7	826,456	253,725
Administrative expenses	行政費用		(13,961,282)	(14,757,270)
Deficit for the year	本年度虧損	8	(2,956,417)	(4,380,239)

The annexed notes form an integral part of these financial statements.

附註為本財務報表之一部分，應同時參閱。

STATEMENT OF FINANCIAL POSITION

AT 31 DECEMBER 2021

財務狀況表

於二零二一年十二月三十一日

		Note 附註	2021 HK\$	2020 HK\$
Non-current assets	非流動資產			
Furniture and equipment	傢私及設備	11	1,978,159	2,854,351
Intangible assets	無形資產	12	110,950	152,550
			2,089,109	3,006,901
Current assets	流動資產			
Trade debtors	應收賬款		868,648	460,120
Interest receivable	應收利息		3,238	1,494
Prepayments	預付款項		285,571	1,002,971
Rental, utility and other deposits	租金、公共事業及其他按金		410,664	410,664
Cash and bank balances	銀行存款及現金		16,641,132	3,437,944
Bank fixed deposits (non-pledged)	銀行定期存款(無抵押)		9,647,816	12,626,659
Bank fixed deposits (pledged)	銀行定期存款(已抵押)	16	200,000	200,000
Taxation	稅項		—	33,453
			28,057,069	18,173,305
Total assets	總資產		30,146,178	21,180,206
General fund	基金	13	15,402,376	18,358,793
Current liabilities	流動負債			
Functions and publications income received in advance	預收活動及刊物銷售收入		967,549	399,963
Subscriptions received in advance	預收會費		1,141,527	1,137,629
Accounts payable and accrued expenses	應付賬款及費用		12,634,726	1,162,824
Provision	撥備	14	—	120,997
			14,743,802	2,821,413
Total general fund and liabilities	基金及負債總計		30,146,178	21,180,206

Approved and authorised for issue by Executive Council on 6 May 2022 and signed on its behalf by:



Cheng Wai Ching, Margaret
President

鄭惠貞
會長

理事會經於二零二二年五月六日核准及授權發出本財務報表，並由下列理事代表簽署：



Li Tin Kei, Dave
Hon. Treasurer

李天驥
榮譽司庫

The annexed notes form an integral part of these financial statements.

附註為本財務報表之一部份，應同時參閱。

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

現金流量表

截至二零二一年十二月三十一日止年度

		2021 HK\$	2020 HK\$
Deficit for the year	本年度虧損	(2,956,417)	(4,380,239)
Adjustments for:	非現金項目調整：		
Amortisation of intangible assets	無形資產攤銷	41,600	41,600
Depreciation	折舊	1,071,497	793,849
Fixed asset written off	固定資產註銷	—	12,798
Bank interest income	銀行利息收入	(22,924)	(176,554)
		(1,866,244)	(3,708,546)
Movement in working capital	營運資金變動		
(Increase)/decrease in trade debtors	應收賬款(增加)/減少	(408,528)	418,144
Decrease/(increase) in prepayments	預付款項減少/(增加)	717,400	(45,855)
Decrease in rental, utility and other deposits	租金、公共事業及其他按金減少	—	622,320
Increase/(decrease) in functions and publications income received in advance	預收活動及刊物銷售收入增加/(減少)	567,586	(561,152)
Increase/(decrease) in subscriptions received in advance	預收會費增加/(減少)	3,898	(112,855)
Increase/(decrease) in accounts payable, accrued expenses and provision	應付賬款、費用及撥備增加/(減少)	11,350,905	(4,815)
Cash from/(used in) operations	來自/(用於)經營業務之現金	10,365,017	(3,392,759)
Profits tax refund	稅項退還	33,453	—
Net cash from/(used in) operating activities	來自/(用於)經營活動之現金淨額	10,398,470	(3,392,759)
Cash flows from investing activities	投資活動之現金流量		
Purchases of furniture and equipment	購入傢俬及設備	(195,305)	(3,523,140)
Interest income received	利息收入	21,180	259,103
Net cash used in investing activities	用於投資活動之現金淨額	(174,125)	(3,264,037)
Net increase/(decrease) in cash and cash equivalents	現金及現金等值項目增加/(減少)淨額	10,224,345	(6,656,796)
Balances of cash and cash equivalents at beginning of the year	期初結存之現金及現金等值項目	16,064,603	22,721,399
Balances of cash and cash equivalents at end of the year	期末結存之現金及現金等值項目	26,288,948	16,064,603
Represented by	代表：		
Bank fixed deposits (non-pledged)	銀行定期存款(無抵押)	9,647,816	12,626,659
Cash and bank balances	銀行存款及現金	16,641,132	3,437,944
		26,288,948	16,064,603

The annexed notes form an integral part of these financial statements.

附註為本財務報表之一部份，應同時參閱。

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 GENERAL INFORMATION

The Institute is a company limited by guarantee and not having a share capital. "Limited by guarantee" means that the liability of each member is limited in the case of a winding-up to HK\$1.00; in addition the income and assets of the Institute can only be applied to promote the Institute's objectives and, for example, it cannot pay dividends of any kind to its members.

The principal activities of the Institute are to maintain, develop and enhance professional standards in human resource management, covering quality, ethics and practices, and to increase the influence of human resource professionals, for the benefit of individuals and organisations in Hong Kong.

The address of the registered office is located at Unit 1810-15, 18/F Millennium City 2, No.378 Kwun Tong Road, Kwun Tong, Kowloon, Hong Kong.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The Institute qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) of the Companies Ordinance. The Institute is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Institute is a going concern. The measurement basis adopted is the historical cost convention.

(B) FURNITURE AND EQUIPMENT AND DEPRECIATION

Furniture and equipment are stated at cost less depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the asset to working condition and location for its intended use. Expenditures incurred after the furniture and equipment have been put into operation are normally charged to profit or loss in the period in which they are incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of the furniture and equipment, the expenditure is capitalised as an additional cost of the furniture and equipment. When assets are sold or retired, their cost and accumulated depreciation are removed from the accounts and any gain or loss resulting from their disposal is included in profit or loss.

財務報表附註

截至二零二一年十二月三十一日止年度

1 一般事項

本學會為一有限度擔保無股本之有限公司。當學會清盤時，每名會員之債項承擔限額為港幣一圓。此外，學會之收入及資產僅限使用於推廣學會之宗旨，學會亦不能分派任何股息予會員。

學會致力維持、發展及提高人力資源管理在質素、道德及專業實務之水平，以及加強人力資源管理專業人員的影響力，使香港之個人及機構得以受惠。

學會之註冊地址為香港九龍觀塘觀塘道378號創紀之城2期18樓1810-15室。

2 主要會計政策概要

(A) 編製財務報表之基準

本學會符合《公司條例》第359(1)(a)條之提交報表方面的豁免。因此，香港會計師公會頒佈的《中小企財務報告準則》適用於本財務報表之編製及呈覽。

本財務報表符合中小企財務報表準則。本財務報表按歷史成本慣例、應計制及本於各報告期末會持續經營之會計基礎編製。

(B) 傢俬及設備及折舊

傢俬及設備按成本值減累積折舊列賬。資產之成本包括其購入價及任何使該資產投入運作及存放備用之直接開支。傢俬及設備投入運作後產生之支出，通常於該年度自損益內扣除。若能清楚顯示該等支出能增加該等資產將來之經濟效益，則該等支出將會被資本化作為相關資產之附加成本。當資產出售或不再使用時，其成本及累積折舊將於賬內扣除，出售資產所產生之盈餘或虧損計入損益內。

(C) INTANGIBLE ASSETS

Intangible assets acquired separately are measured on initial recognition at cost. The useful lives of intangible assets are assessed to be either finite or indefinite. Intangible assets with finite lives are subsequently amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at each financial year end.

Intangible assets with indefinite useful lives are tested for impairment annually either individually or at the cash-generating unit level. Such intangible assets are not amortised. The useful life of an intangible asset with an indefinite life is reviewed annually to determine whether indefinite life assessment continues to be supportable. If not, the change in the useful life assessment from indefinite to finite is accounted for on a prospective basis.

(D) TRADE AND OTHER RECEIVABLES

Trade and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to profit or loss.

(E) IMPAIRMENT ON ASSETS

At the end of each reporting period, the Institute reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Recoverable amount is the greater of an asset's net selling price and future net cash flow expected from the continued use of that asset.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

(F) TRADE AND OTHER PAYABLES

Trade and other payables are initially measured at fair value and, after initial recognition, at amortised cost, except short-term payables with no stated interest rate and the effect of discounting being immaterial, that are measured at their original invoice amounts.

(C) 無形資產

獨立購入之無形資產於初步確認時按成本值計量。無形資產之可使用年期乃評估為有限或無限。具有有限年期之無形資產其後按可使用經濟年期攤銷，並於該無形資產出現減值跡象時作減值評估。具有有限可使用年期之無形資產之攤銷年期及攤銷方法須至少於每個財政年度結算日作檢討。

無限可使用年期之無形資產於每年按個別或現金產生單位作減值測試。該等無形資產並不予以攤銷。無限年期之無形資產可使用年期於每年評估，以釐定無限可使用年期之評估是否持續可靠。如否定，則可使用年期之評估自此由按無限年期更改為有限年期計值。

(D) 貿易及其他應收賬款

貿易及其他應收賬款於就個別欠款考慮後之可變現值列賬。當欠款之可收回性存疑時，作出撥備及計入損益內。

(E) 資產減值

於各報告期末，本學會檢閱各項資產之賬面值，釐定是否有跡象顯示該等資產是否已減值。倘估計資產之可收回價值低於賬面值，該資產之賬面值將被調低至可收回價值。減值虧損隨即確認為開支。

可收回價值為出售淨額或持續使用該資產預計之未來現金淨流入兩者之較高者。

倘其後減值虧損逆轉，該資產之賬面值將調高至經修訂之估計可收回價值，惟經修訂之賬面值不得超過該資產於減值虧損前之原賬面值，減值虧損逆轉並即確認為收入。

(F) 貿易及其他應付賬款

貿易及其他應付賬款最初按公平值確認，隨後按已攤銷成本列賬。無列明利率之短期應付賬款，若其折現影響並不重大，則以其原本發票金額列賬。

(G) PROVISION AND CONTINGENT LIABILITIES

Provisions are recognised when it is probable that an outflow of economic benefits will be required to settle a current legal or constructive obligation as a result of past events, and a reliable estimate can be made of the amount of the obligation.

Contingent liabilities are possible obligations that arise from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Institute; or are present obligations that have arisen from past events but are not recognised because it is not probable that settlement will require outflow of economic benefits, or because the amount of the obligations cannot be reliably measured. Contingent liabilities are disclosed in the financial statements unless the probability of settlement is remote.

(H) REVENUE RECOGNITION

Revenue is recognised when it is probable that the economic benefits will flow to the Institute and when the revenue can be measured reliably, on the following bases:

Annual subscriptions are billed to members on an annual basis in respect of each year ending 31 March. Subscriptions are recognised on a time proportion basis. The proportion of annual subscriptions relating to future periods is deferred and recognised in the statement of financial position as subscriptions received in advance.

Entrance fees are recognised in the year of receipt.

Receipts from Institute functions are recognised when the functions take place.

Income from sale of publications is recognised when the publications are delivered or invoiced and title has passed.

Service income is recognised upon completion of the services provided.

Interest income is recognised using the effective interest method.

(I) GOVERNMENT GRANTS AND SUBSIDIES

Government grants and subsidies are recognised where there is a reasonable assurance that the Institute will comply with the condition attaching to them and the grants or subsidies will be received. The grant or subsidy is recognised as income over the periods necessary to match it with the related costs it is intended to compensate on a systematic basis. Grants or subsidies related to assets are presented in the statement of financial position either by setting up the grant or subsidy as deferred income or by deducting the grant or subsidy in arriving at the carrying amount of the asset.

(G) 撥備及或然負債

倘若於解決因過往事件所引致之現有法定或推定責任時，需要付出經濟利益且能可靠地估計其數額，即會為此確認作撥備。

或然負債乃因過往事件而可能引致的責任，是否確實需要承擔這些責任須視乎未來會否發生一宗或多宗無法確定，學會亦無法完全控制的事件；或乃因過往事件引致之現有責任，但因解決該責任毋需付出經濟利益而未予確認，或因無法可靠計量該責任所涉金額而未予確認。除非需要履行責任的可能性十分低，或然負債不會在財務報表內確認，但會作有關披露。

(H) 確認收入

收入按本學會可能收到收入交易的經濟利益，且交易之相關收入可準確計量時確認，按以下方式計量：

會員年費以四月一日至翌年的三月三十一日為一基期。會費按時間比例入賬，有關下一年度之會費，則撥入財務狀況表中之預收會費項。

入會費於收款當年確認入賬。

各項活動之收入於舉辦時確認入賬。

刊物銷售收入於刊物送出或發票開出後並於所有權益已轉移時確認入賬。

服務收入於提供相關服務後確認。

利息收入按實際利率法確認入賬。

(I) 政府補助與津貼

政府補助與津貼只有在能夠合理保證本學會將符合政府補助或津貼之相關條件並且能夠收到政府補助或津貼時才予以確認。政府補助應採用系統之方法在本學會將此類補助或津貼擬補償之相關成本確認為費用之期間內計入損益。如果補助或津貼與資產有關，則應將政府補助或津貼在財務狀況表中確認為遞延收入，或者於該資產的現存價值中扣去。

(J) TAXATION

Income tax expense represents current tax expense. The income tax payable represents the amounts expected to be paid, using the tax rates that have been enacted or substantively enacted by the end of the reporting period.

(K) LEASES

Leases that transfer substantially all the rewards and risks of ownership of assets to the Institute, are accounted for as finance leases. The leased asset is capitalised, at the inception of a finance lease, as an item of property, plant and equipment at its fair value or, if lower, at the present value of the minimum lease payments and are depreciated over the shorter of its estimated useful life or the lease term. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to profit or loss.

Leases where substantially all the risks and rewards of ownership of assets are not transferred to the lessee are accounted for as operating leases. Rentals applicable to operating leases are dealt with in profit or loss on a straight-line basis over the lease term.

(L) RETIREMENT BENEFIT COSTS

The Institute 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 profit or loss 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 Institute in an independently administered fund. The Institute's employer contributions vest fully with the employees when contributed into the MPF Scheme.

(M) FOREIGN EXCHANGE

The reporting currency of the Institute is Hong Kong Dollars, which is the currency of the primary economic environment in which the Institute operates.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong Dollars using exchange rates applicable at the end of the reporting period. Gains and losses on foreign exchange are recognised in profit or loss.

(J) 稅項

稅項支出按本年度應課稅溢利以現行稅率計算。

(K) 租賃

當租賃資產之租約將絕大部分與該資產擁有權相關之風險及回報轉移至本學會時，該等租約分類為「融資租賃」。以融資租賃方式購買的資產，以其公平值或最低租金額之較低者為成本，於租賃開始時確認為物業、機器及設備，並以租約期或可用年期較低者計算其折舊。租金額於財務支出及融資租賃之剩餘未清還債務之間分攤，使剩餘債務所產生財務支出之利率保持固定不變。財務支出計入損益內。

當租賃資產之租約沒有將絕大部分與該資產擁有權相關之風險及回報轉移至承租人時，該等租約分類為「經營租賃」。經營租賃之租金以直線法按其租約年期計入損益內。

(L) 退休福利供款

本學會按照強制性公積金計劃條例為所有合資格僱員參與界定供款之強制性公積金退休福利計劃（「強制性公積金計劃」）。供款按照僱員基本工資之一定百分比計算，並根據強制性公積金計劃之規定在需要支付時在損益中扣除。強制性公積金計劃之資產由與本學會資產分開之獨立管理基金持有。本學會之僱主供款支付給強制性公積金計劃後完全歸屬於僱員。

(M) 外幣換算

本財務報表以港元呈報，港元為本學會營運的主要經濟環境的計量貨幣。

年內之外幣交易，以交易日之匯率伸算為港元。於報告期末，以外幣為單位的貨幣性資產和負債均按結算日之匯率折算。外幣伸算之差額列入損益。

(N) RELATED PARTIES

- (a) A person, or a close member of that person's family, is related to the Institute if that person:
- (i) has control or joint control over the Institute;
 - (ii) has significant influence over the Institute; or
 - (iii) is a member of the key management personnel of the Institute.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the company.

- (b) An entity is related to the Institute if any of the following conditions applies:
- (i) The entity is controlled or jointly controlled by a person identified in (a).
 - (ii) 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).

3 REVENUE

Revenue represents revenue from subscriptions, entrance fees, institute functions, sale of publications and advertising as follows:

		2021 HK\$	2020 HK\$
Subscriptions and entrance fees	年費及入會費	4,630,678	4,783,610
Gross receipts from institute functions	活動收入	6,692,080	5,886,646
Sales of research related publications	調查報告刊物銷售	445,529	372,716
Advertising income	廣告收入	832,185	663,762
		12,600,472	11,706,734

(N) 有關連人士

- (a) 倘出現下列情況則有關人士或其關係密切的家庭成員與本學會有關連：
- (i) 對本學會有控制權或共同控制權；
 - (ii) 對本學會有重大影響力；或
 - (iii) 為本學會管理層主要成員。

有關人士之近親家族成員為預期於交易時將影響該人士或受該人士影響之該等家族成員。

- (b) 倘出現下列情況則有關公司為與本學會有關連：
- (i) 該公司受(a)部所界定之人士控制或共同控制。
 - (ii) 於(a)(i)所界定對該公司有重大影響力之人士，或是該公司(或該公司之母公司)管理層主要成員。

3 收入

收入包括年費、入會費、活動收入、刊物銷售及廣告收入，列示如下：

4 DIRECT COST

		2021 HK\$	2020 HK\$
Membership related expenditures	會員服務支出	688,082	832,162
Expenditure on institute functions	活動支出	2,136,009	1,877,963
Cost of research related publications	調查報告刊物成本	87,900	43,448
Advertising related expenditure	廣告支出	78,197	88,919
		2,990,188	2,842,492

5 SERVICE INCOME FROM JOB CREATION SCHEME

		2021 HK\$	2020 HK\$
Service income	服務收入	840,604	—
Less: Expenditure	減：支出	(272,479)	—
		568,125	—

6 GOVERNMENT SUBSIDIES

These subsidies under the Employment Support Scheme were granted by the government to provide time-limited financial support to employers to retain employees who may otherwise be made redundant due to the economic slowdown caused by the outbreak of COVID-19.

4 直接開支

		2021 HK\$	2020 HK\$
Membership related expenditures	會員服務支出	688,082	832,162
Expenditure on institute functions	活動支出	2,136,009	1,877,963
Cost of research related publications	調查報告刊物成本	87,900	43,448
Advertising related expenditure	廣告支出	78,197	88,919
		2,990,188	2,842,492

5 Job Creation Scheme 的服務收入

		2021 HK\$	2020 HK\$
Service income	服務收入	840,604	—
Less: Expenditure	減：支出	(272,479)	—
		568,125	—

6 政府津貼

此「保就業」計劃津貼由政府發放，透過向僱主提供有時限的財政支援，協助他們支付員工的薪金，以保留因為2019冠狀病毒病爆發引至經濟下滑可能會被遣散的僱員。

7 OTHER REVENUE

		2021 HK\$	2020 HK\$
Bank interest income	銀行利息收入	22,924	176,554
Net exchange difference	匯兌淨差額	425	1,915
Sundry income	雜項收入	803,107	75,256
		826,456	253,725

8 DEFICIT FOR THE YEAR

Deficit for the year is arrived at after charging:

		2021 HK\$	2020 HK\$
Amortisation of intangible assets	無形資產攤銷	41,600	41,600
Depreciation	折舊	1,071,497	793,849
Operating lease rental of office premises	辦公樓宇租金	1,352,400	1,795,736
Staff costs	員工支出		
— Salaries and allowances	— 薪金及津貼	9,553,104	9,496,549
— Retirement benefit costs under defined contribution plans	— 退休福利之界定供款計劃支出	633,528	607,946

9 EXECUTIVE COUNCIL MEMBERS' REMUNERATION

In accordance with article 54 of the Institute's Articles of Association, there was no remuneration paid to the Executive Council Members.

10 TAXATION

No provision for Hong Kong profits tax has been made as the Institute sustained a tax loss during the year.

At the end of the reporting period, there were tax losses, which may be carried forward indefinitely, of HK\$7,669,000 (2020: HK\$5,454,000) approximately available for offsetting against future profits.

7 其他收益

		2021 HK\$	2020 HK\$
Bank interest income	銀行利息收入	22,924	176,554
Net exchange difference	匯兌淨差額	425	1,915
Sundry income	雜項收入	803,107	75,256
		826,456	253,725

8 本年度虧損

本年度虧損已扣除下列項目：

		2021 HK\$	2020 HK\$
Amortisation of intangible assets	無形資產攤銷	41,600	41,600
Depreciation	折舊	1,071,497	793,849
Operating lease rental of office premises	辦公樓宇租金	1,352,400	1,795,736
Staff costs	員工支出		
— Salaries and allowances	— 薪金及津貼	9,553,104	9,496,549
— Retirement benefit costs under defined contribution plans	— 退休福利之界定供款計劃支出	633,528	607,946

9 理事會成員酬金

根據組織細則第54條，學會不能支付袍金及酬金予理事會成員。

10 稅項

由於年內出現稅務虧損，故無需就香港利得稅作出準備。

於報告期末，本學會有約7,669,000港元(2020：5,454,000港元)之稅務虧損可用以抵銷將來之溢利。

11 FURNITURE AND EQUIPMENT

11 傢俬及設備

		Furniture, fixtures and equipment 傢俬、裝置及 設備 HK\$	Leasehold improvements 裝修 HK\$	Total 總額 HK\$
Cost	成本值			
At 1 January 2021	於二零二一年一月一日	798,624	2,890,900	3,689,524
Additions	添置	195,305	—	195,305
At 31 December 2021	於二零二一年十二月三十一日	993,929	2,890,900	3,884,829
Accumulated depreciation	累積折舊			
At 1 January 2021	於二零二一年一月一日	112,518	722,655	835,173
Charge for the year	年內折舊	107,960	963,537	1,071,497
At 31 December 2021	於二零二一年十二月三十一日	220,478	1,686,192	1,906,670
Net book value	賬面值			
At 31 December 2021	於二零二一年十二月三十一日	773,451	1,204,708	1,978,159
At 31 December 2020	於二零二零年十二月三十一日	686,106	2,168,245	2,854,351

Depreciation is provided on the straight-line method based on the estimated economic useful lives of the individual assets at the following annual rates:

傢俬及設備之折舊乃按各資產之估計可使用年期以直線法計算，年率如下：

Furniture, fixtures and equipment	傢俬、裝置及設備	12.5% to 33 1/3%
Leasehold improvements	裝修	33 1/3%

12 INTANGIBLE ASSETS

12 無形資產

HK\$

Cost	成本值	
At 1 January 2020 and 31 December 2020	於二零二零年一月一日及二零二零年十二月三十一日	231,800
Accumulated amortisation	累積攤銷	
At 1 January 2021	於二零二一年一月一日	79,250
Charge for the year	年內攤銷	41,600
At 31 December 2021	於二零二一年十二月三十一日	120,850
Net book value	賬面值	
At 31 December 2021	於二零二一年十二月三十一日	110,950
At 31 December 2020	於二零二零年十二月三十一日	152,550

This represents the revamping cost of the Institute's mobile website. Amortisation of website is charged to profit or loss on a straight-line basis over the estimated useful lives of five to six years.

無形資產為流動通訊裝置網站之修改成本，估計可使用年期為五至六年，以直線法於損益內攤銷。

13 GENERAL FUND

13 基金

HK\$

Balance at 1 January 2021	於二零二一年一月一日	18,358,793
Deficit for the year	本年度虧損	(2,956,417)
Balance at 31 December 2021	於二零二一年十二月三十一日	15,402,376

14 PROVISION

14 撥備

		2021 HK\$	2020 HK\$
At 1 January	於一月一日	120,997	114,354
(Written back)/provision for the year	年內(撥回)/撥備	(120,997)	6,643
At 31 December	於十二月三十一日	—	120,997

This represents provision for annual leave entitlements accrued to employees.

上述為應付給員工的有薪年假撥備。

15 COMMITMENTS

At the end of the reporting period, the Institute had total future minimum lease payments under non-cancellable operating lease with landlords related to land and buildings falling due as follows:

		2021 HK\$	2020 HK\$
Within one year	一年內	1,300,075	1,352,400
Within the next second to fifth year	二至五年內	—	1,300,075
		1,300,075	2,652,475

16 BANKING FACILITIES

Bank fixed deposits of HK\$200,000 are pledged to a bank to secure banking facilities.

15 資本承諾

於報告期末，本學會就不可取消之營運租賃所租用之樓宇承擔在日後須支付之最低租約金額付款期如下：

		2021 HK\$	2020 HK\$
Within one year	一年內	1,300,075	1,352,400
Within the next second to fifth year	二至五年內	—	1,300,075
		1,300,075	2,652,475

16 銀行信貸

本學會一般銀行信貸以總值200,000港元之銀行定期存款作抵押。

**Hong Kong Institute of
Human Resource Management**
香港人力資源管理學會

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