



香港學術及職業資歷評審局
Hong Kong Council for Accreditation of
Academic & Vocational Qualifications

2024-25 Annual Report

Quality Assurance and Enhancement
**PREPARING FOR
THE FUTURE**

MISSION 使命

We safeguard the credibility of qualifications under the Hong Kong Qualifications Framework and facilitate the continuous quality enhancement and excellence of education and training in Hong Kong and the region through our accreditation, assessment, quality audit and consulting services.

我們透過提供評審、評核、質素核證及顧問服務，致力確保香港資歷架構的認受性，促進本地及鄰近地區的教育及培訓質素持續提升及優化。

VISION 願景

We aim to be a globally recognised and leading regional independent quality assurance body in education and training.

我們致力成為世界公認及於所在區域具領導地位的獨立質素保證機構，為教育及培訓界別服務。



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HKCAAVQ speaks at
HKTEA Symposium 2024
評審局出席香港高等教育
卓越教學聯盟研討會2024



HKCAAVQ conducts Learning
Programme Accreditation for the
Government Flying Service's
Training and Standards Division
評審局為政府飛行服務隊訓練
及標準部進行課程評審



HIGHLIGHTS OF THE YEAR
年度剪影



HKCAAVQ conducts Learning Programme Accreditation for the Hong Kong International Academy Against Corruption
評審局為香港國際廉政學院進行課程評審

2024.08.22



HKCAAVQ Roundtable 2024 (September)
評審局圓桌會議2024(九月)

2024.09.23



PolyU x HKCAAVQ Seminar – Exploring CAT Arrangement in Senior Year Admission
理大與評審局合辦「探索高年級入學升學銜接及學分轉移安排研討會系列」

2024.10.25

2024.09.07
2024.10.19

Strive and Rise Programme Activities
共創明「Teen」計劃活動



2024.09.24

HKCAAVQ Annual Dinner 2024
2024香港學術及職業資歷評審局周年晚宴



HIGHLIGHTS OF THE YEAR
年度剪影



HKCAAVQ attends Launch Ceremony of the Alliance of Universities of Applied Sciences
評審局出席應用科學大學聯盟成立儀式



HKCAAVQ Roundtable 2025 (January)
評審局圓桌會議2025(一月)

HKCAAVQ speaks at HKU SPACE's Third International Conference
評審局出席香港大學專業進修學院第三屆國際會議

2024.11.11

2025.01.20

2025.02.22

2024.11.08

2024.11.22

2025.02.13

HKCAAVQ speaks at seminar hosted by Macao SAR's Education and Youth Development Bureau
評審局出席澳門教青局講座



HKCAAVQ attends FSTE Summit 2024
評審局出席自資高等教育聯盟峰會2024



HKCAAVQ attends HKIAAC Accreditation Award Ceremony
評審局出席香港廉政學院資歷架構認證頒授典禮





HKCAAVQ renews MoU with Japan's National Institution for Academic Degrees and Quality Enhancement of Higher Education
評審局與日本獨立行政法人大學改革支援・學位授與機構續簽諒解備忘錄



Joining the New Journey of QR – QR Operators Briefing 2025
與資歷名冊同啟征程 – 資歷名冊營辦者簡報會2025

2025.03.10

2025.03.14

2025.03.13

2025.03.27-28

HKCAAVQ launches Revamped QR Website
評審局推出全新資歷名冊網站



HKCAAVQ conducts Programme Area Accreditation for the Hong Kong Institute of Construction
評審局為香港建造學院進行學科範圍評審



CHAIRMAN'S MESSAGE 主席序言

Hon Rock Chen Chung-nin, SBS, JP
陳仲尼議員，SBS，JP
Council Chairman
評審局主席



I am pleased to update that the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) has finalised its Strategic Plan for 2025-2029. The Strategic Plan serves as a blueprint for shaping HKCAAVQ's future. I am delighted to share with you the key directions that will steer HKCAAVQ's growth and development in the years ahead.

HKCAAVQ will leverage technology to improve accreditation workflow, hence strengthening our local and international standing. We will make use of Artificial Intelligence and Robotic Process Automation to transform the existing Quality Management System, driving significant enhancement in accreditation workflow, support and processes. We will also continuously review and monitor the performance, ensuring they evolve in line with technological advancements and innovations.

In addition, HKCAAVQ will strengthen and refine its accreditation system, standards, and processes to ensure they remain responsive to emerging developments and future challenges. These include addressing areas such as microcredentials, online learning, technology-enhanced learning, and work-based learning. These enhancements will be embedded within the Four-Stage Quality Assurance Process, aligning with international good practices and standards.

HKCAAVQ is dedicated to providing unwavering support to the Hong Kong Special Administrative Region (HKSAR) Government in advancing higher education and vocational and professional education and training (VPET). We are committed to actively advancing the Universities of Applied Sciences and enhancing Hong Kong's status as an international education hub.

To support the above development, we will conduct thematic analysis to assist stakeholders in the education sector and the community on the emerging trend of education. We will leverage data analysis, including big data, to deliver thematic insights on issues of education. These analyses will highlight emerging trends in education and training.

In addition, we will continue to support the Government by strengthening the development of the Qualifications Framework and advancing capacity building among staff, specialists, and programme operators. This will reinforce expertise in education, quality assurance, and effective implementation.

我欣然告知香港學術及職業資歷評審局(評審局)已完成《策略發展計劃2025-2029》的更新工作。這份更新的策略發展計劃，將為本局的未來發展提供清晰的方向。我很高興與各位分享，這些重點方向將如何引領評審局未來數年的成長與發展。

評審局將積極運用科技以提升整體評審流程，從而持續增強我們在本地及國際上的地位。我們將應用人工智能和機械流程自動化技術，改造現時的質素管理系統，推動及優化認證工作流程。同時，我們亦會持續監察相關技術的應用情況，以確保其成效能隨著科技及創新的發展不斷演進。

此外，評審局將檢討並優化現有的評審制度、標準及程序，以整合和支援新興發展，應對可預見的挑戰，例如微資歷、網上學習、科技輔助學習及在職學習。上述優化措施將在「四階段質素保證程序」中涵蓋，並與國際良好作業模式及標準接軌。

同時，評審局將積極協助香港特別行政區政府推動高等教育及職專教育的發展，並全力支持應用科學大學的建立，進一步鞏固香港作為國際教育樞紐的地位。

為配合這些發展，評審局將為社會及教育界人士提供專題分析。我們將運用數據分析，包括大數據，以了解教育與培訓領域的新興趨勢。

此外，我們將繼續支持政府施政，加強支持資歷架構的發展，並進一步推動員工、專家及課程營辦者的專業發展。這將有效鞏固教育、質素保證及有效執行方面的專業知識。

CHAIRMAN'S MESSAGE 主席序言

In terms of regional strategy, HKCAAVQ will actively pursue collaborative opportunities in Hong Kong, the Greater Bay Area, Chinese Mainland, and the Belt and Road countries. In particular, we will further develop our quality assurance services in the Greater Bay Area; to explore and develop collaborative accreditation opportunities in the Middle East, Central Asia and ASEAN countries; and to support quality and locally needed non-local programmes offered in Hong Kong through accreditation services in line with the initiatives in reinforcing Hong Kong's position as an international post-secondary education hub.

To benchmark ourselves with international good practices and standards, HKCAAVQ will actively engage in leading international quality assurance networks, such as the European Association for Quality Assurance in Higher Education (ENQA), the International Network for Quality Assurance Agencies in Higher Education (INQAAHE) and the Asia-Pacific Quality Network (APQN). Through these collaborations, we aim to benchmark our quality assurance standards processes against internationally recognised standards, driving continuous improvement and enhancement.

For outreach and engagement, HKCAAVQ will host major international conferences, seminars, and workshops to strengthen our presence and visibility across the region. These initiatives will provide platforms for knowledge exchange, foster collaboration, and showcase our leadership in quality assurance.

Looking ahead, we will strengthen our global presence through sustained recognition and active collaboration with international partners. In particular, we will pursue strategic partnerships with leading quality assurance agencies to foster stronger collaborative relationships, and contribute to the growth of cross-border education. With the dedication of our Council, Secretariat colleagues and stakeholders, we are confident in our ability to meet new challenges and seize emerging opportunities. Together, we will continue to strengthen Hong Kong's position as an international education hub.

Hon Rock Chen Chung-nin, SBS, JP
Council Chairman

在區域策略方面，評審局將積極推動發展，致力成為香港、大灣區、中國內地及一帶一路沿線國家的協作夥伴。當中，評審局將進一步發展和鞏固在大灣區的質素保證服務，同時積極探索和拓展在中東、中亞及東盟國家的合作機會。評審局亦會致力為香港提供優質及切合本地需求的非本地課程，從而推動香港發展為國際高等教育樞紐。

為確保評審局的運作方式與國際良好作業模式和標準接軌，評審局將積極與全球教育及質素保證機構／網絡建立緊密聯繫，例如歐洲高等教育品質保證協會(ENQA)、高等教育質素保證國際網絡(INQAAHE)及亞太地區教育質量保障組織(APQN)。我們將以國際認可標準為基礎，持續優化質素保證程序，以確保評審局與國際標準接軌，並不斷提升我們的服務質素。

為促進交流與協作，評審局將舉辦大型國際會議、研討會及工作坊，進一步提升在區域內的影響力。這些活動將為知識交流提供平台，促進合作，並展現我們在質素保證方面的領導地位。

展望未來，我們將透過持續的認可及與國際夥伴的積極合作，進一步鞏固全球地位。我們將繼續與領先的質素保證機構建立策略性合作夥伴關係，並推動跨境教育的發展。憑藉評審局大會、秘書處同僚及持份者的共同努力，我們有信心迎接新挑戰並把握新機遇。攜手並進，我們將繼續努力加強香港作為國際教育樞紐的地位。

陳仲尼議員，SBS，JP
評審局主席

EXECUTIVE DIRECTOR'S REPORT

總幹事報告



Mr Albert Chow Hing-pong

周慶邦先生

Executive Director

總幹事

EXECUTIVE DIRECTOR'S REPORT 總幹事報告

"Review and Prospect" is the theme for this year.

Over the past five to six years, the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) has been actively promoting its international status as outlined in its Strategic Plan. HKCAAVQ was recognised for compliance by the European Association for Quality Assurance in Higher Education (ENQA) in 2021 and the International Network for Quality Assurance Agencies in Higher Education (INQAAHE) in 2023, marking a significant milestone for the first quality assurance agency in the Asia-Pacific region to receive recognition from both organisations. The establishment of these international accreditations has created a robust basis for the future sustainable growth of HKCAAVQ and ensured the enhancement of regional services.

HKCAAVQ is actively extending its scope of services within the Guangdong-Hong Kong-Macao Greater Bay Area. We are currently recognised by the Education and Youth Development Bureau in Macao SAR, China as an external quality assurance agency, and we are dedicated to providing quality assurance services for local higher education institutions in Macao. We have also been instrumental in supporting the development of a quality assurance mechanism underpinning its Qualifications Framework in the Guangdong Province. We find it encouraging that the Guangdong Province is now capable of conducting its own quality assurance works. HKCAAVQ looks forward to the continued advancement of this regional initiative.

In our efforts to enhance international collaboration, HKCAAVQ has been actively fostering regional partnerships. We have signed a Memorandum of Understanding with the Independent Agency for Accreditation and Rating (IAAR) of Kazakhstan. This agreement aims to jointly develop a mutual accreditation system for Central Asia and to extend accreditation coverage throughout the Asian region, thereby supporting the objectives of the Belt and Road Initiative.

Furthermore, a number of institutions in Guangdong Province have initiated the provision of their services internationally. HKCAAVQ is eager to partner with these institutions to provide accreditation services across Southeast Asia.

HKCAAVQ has also signed Memoranda of Understanding with quality assurance organisations in Bahrain and the United Arab Emirates. Within this collaborative framework, we seek to enhance collaboration and intend to set up operational hubs in both areas to promote relevant quality assurance works.

今年題為「回顧與前瞻」。

在過去五至六年間，評審局積極根據策略發展計劃，推展其國際地位。評審局於2021年和2023年分別獲得歐洲高等教育品質保證協會(ENQA)和高等教育質素保證國際網絡(INQAAHE)的承認，成為亞太區首個雙認證質素保證機構。這些國際認證的基礎為評審局未來的持續發展奠定了堅實的根基，並為強化區域服務方面提供了保障。

評審局積極以粵港澳大灣區為根據地，拓展在該領域的工作。評審局現為澳門特別行政區教育及青年局認可的外評機構，並積極致力為當地高等院校提供質素保證服務。同時，評審局亦協助廣東省建立其質素保證系統，並在去年取得了初步成果。目前，廣東省已具備自行進行質素保證工作的能力。我們期待這種區域性工作能夠繼續發揚光大。

放眼國際，評審局積極推動區域性合作。我們與哈薩克斯坦獨立認證與評級機構(IAAR)簽署諒解備忘錄，未來將積極建立相互合作系統，開展中亞和亞洲地區的聯合評審工作，為「一帶一路」倡議貢獻力量。

此外，許多廣東省院校已經開始輸出其服務，評審局樂意與院校攜手合作，在東南亞提供認證服務。

評審局亦與巴林和阿聯酋的質素保證機構簽訂諒解備忘錄，將在此合作框架下深化交流，並計劃在這兩地建立據點，開展相關工作。

Overall, HKCAAVQ is fully committed to supporting the Hong Kong Special Administrative Region (SAR) Government in its efforts to establish Hong Kong as an international education hub. This initiative aligns with the 2024-2035 master plan on building China into a leading country in education. HKCAAVQ is dedicated to promoting initiatives that encourage bringing in higher education institutions and facilitating institutions in Hong Kong and Chinese Mainland to go global. Additionally, our goal is to attract top-tier educational resources from various regions, thereby strengthening Hong Kong's position as a central hub for education.

The local higher education and vocational sectors always remain our primary focus. Looking ahead, we aim to enhance our current framework to promote vocational education, thereby facilitating the growth of Universities of Applied Sciences and Applied Degree Programmes. HKCAAVQ is committed to advancing vocational and professional courses, encouraging local course providers to align their programmes with applied degrees and the frameworks of Universities of Applied Sciences. Through the introduction of a micro-credential system, it is designed to improve the efficiency of qualifications, thus minimising the unnecessary financial burden associated with learning.

Lastly, the Post-Secondary Colleges (Amendment) Ordinance 2025 was gazetted in July of this year. HKCAAVQ is committed to continuously supporting the institutions throughout the transition period. We are also dedicated to improving the quality of local post-secondary institutions in alignment with the amended Ordinance.

To support the rollout of the amended Ordinance, HKCAAVQ intends to enhance the quality of local institutions, in response to the resources and efforts, as well as the expectations the Hong Kong SAR Government has put into self-financing post-secondary education sector over the years.

Mr Albert Chow Hing-pong
Executive Director

總體而言，評審局未來的工作將致力於與香港特別行政區政府合作，協助推動香港建設成為國際教育樞紐，並與國家的《教育強國建設規劃綱要(2024-2035年)》對接。評審局將積極推進「引進來」與「走出去」的工作，不僅幫助香港的高等院校拓展國際市場，還協助中國內地高等院校「走出去」，同時引進不同地區的優質教育資源，落戶香港，從而強化香港作為教育樞紐的未來。

至於本地高等教育和職專界別的需求，是評審局工作的重中之重。展望未來，評審局將在現有基礎上進一步努力，繼續全力推動資歷架構下的職專教育工作，以支援應用科學大學及應用學位發展。評審局將全力推展相關的職業和專業課程，鼓勵本地不同課程營辦者將其課程與應用學位及應用科學大學體系銜接。而通過引入微資歷體系，貫穿所有資歷，以節省學員在學習過程中的重複成本。

最後，《2025年專上學院(修訂)條例》已於今年7月刊憲，評審局將在過渡期內及以後，繼續努力為院校提供相關服務。

為協助實施修訂條例，評審局將致力進一步提升本地專上院校的質素，以回應香港特別行政區政府多年來在自資專上教育方面所投放的資源和努力，以及對高等教育界別的期望。

周慶邦先生
總幹事

THE COUNCIL 評審局

THE COUNCIL AND ITS FUNCTIONS

The Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), formerly known as the Hong Kong Council for Academic Accreditation (HKCAA), was established in 1990 as an independent statutory body to provide authoritative advice on academic standards of degree programmes in higher education institutions in Hong Kong.

In 2007, the Council was reconstituted under the HKCAAVQ Ordinance (Chapter 1150). HKCAAVQ took on responsibility for the vocational sector and statutory roles as the Accreditation Authority and Qualifications Register Authority under the Hong Kong Qualifications Framework under the Accreditation of Academic and Vocational Qualifications Ordinance (Chapter 592).

HKCAAVQ provides quality assurance and assessment services to education and training institutions, programme operators and the general public. In addition to its statutory roles, HKCAAVQ also provides advisory and consultancy services in education qualifications and standards to government bureaux and other organisations in Hong Kong and the Asia-Pacific region.

HKCAAVQ is governed by a Council comprising local and non-local members. The Council of HKCAAVQ is established under section 3 of the HKCAAVQ Ordinance. Its Chairman, Vice-chairman and members are appointed by the Chief Executive of the Hong Kong Special Administrative Region in their personal capacity under the HKCAAVQ Ordinance.

The composition of the Council's membership includes members who have quality assurance or accreditation-related expertise or experience and good standing in the field of education and training or in any industry. The Permanent Secretary for Education or his representative and HKCAAVQ's Executive Director are ex-officio members.

評審局及其職能

香港學術及職業資歷評審局(評審局)前身為香港學術評審局，於1990年成立，以獨立的法定地位為香港高等教育機構的學位課程進行甄審。

評審局於2007年根據《香港學術及職業資歷評審局條例》(第1150章)改組為香港學術及職業資歷評審局。根據《學術及職業資歷評審條例》(第592章)，評審局的職權範圍擴展至職業培訓界別，並獲委任為資歷架構下的評審當局及資歷名冊當局。

評審局為教育及培訓機構、課程營辦者和市民大眾提供與質素保證有關的評審及評核服務。除履行其法定職能外，評審局亦為政府部門和其他團體就教育資歷及標準事宜提供顧問服務。

評審局由評審局大會監管，大會成員包括本地和非本地成員。評審局大會根據評審局條例第三條成立。主席、副主席及成員均以其個人名義由香港特別行政區行政長官根據評審局條例委任。

評審局大會成員均具備與質素保證相關經驗，或在教育、培訓或其他行業擁有傑出經驗和聲望。教育局常任秘書長或其代表及評審局總幹事為大會之當然成員。

The functions of the Council are defined in the HKCAAVQ Ordinance (Cap 1150):

1. Conduct accreditation tests in relation to operators, assessment agencies, learning programmes, qualifications and individuals;
2. Promote the methods and practices of conducting accreditation tests;
3. Disseminate information on standards of learning programmes;
4. Establish relationships with accreditation or quality assurance bodies; education and training authorities outside Hong Kong;
5. Conduct seminars, conferences and other forms of instructional/promotional activities;
6. Conduct or commission research into the maintenance or monitoring of standards of education and of training; and
7. Perform functions outside Hong Kong with the prior approval of the Secretary for Education.

The Council meets three times a year, i.e. in January, May and September. Subject to section 8(1) of the HKCAAVQ Ordinance, its work is supported by five standing committees:

- Qualifications and Accreditation Committee (QAC)
- Finance Committee (FC)
- Personnel and Administration Committee (PAC)
- Business Development Committee (BDC)
- Risk Management Committee (RMC)

根據評審局條例(第1150章)，評審局的職能為：

1. 就營辦者、評估機構、進修計劃、資歷及個人進行評審考核；
2. 推廣進行評審考核的方法和實務；
3. 發佈關於進修計劃的標準的資料；
4. 與香港以外地方的評審或質素保證團體及教育及培訓主管當局建立關係；
5. 籌辦研討會、會議或其他形式的教導性或推廣性的活動；
6. 對維持或監察教育及培訓的標準進行研究，或委託他人對維持或監察教育及培訓標準進行研究；及
7. 在教育局局長事先批准下，在香港以外地區執行職能。

評審局大會每年召開三次會議，即一月、五月和九月，並根據評審局條例第八條(1)設五個常設委員會，協助其工作：

- 資歷及評審委員會
- 財務委員會
- 人事及行政委員會
- 業務發展委員會
- 風險監督委員會

THE COUNCIL 評審局

Chairman 主席



Hon Rock Chen Chung-nin, SBS, JP
陳仲尼議員 · SBS · JP

Vice-Chairman 副主席



Ms Margaret Cheng Wai-ching, JP
鄭惠貞女士 · JP

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(Representing the Permanent Secretary for Education)
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Business Development Committee (BDC) 業務發展委員會

Chair 主席	Mr Steve Lo Chit-ki 羅哲基先生
Members 委員	Prof Qiu Hanqin 邱漢琴教授
	Prof Rhys Rowland-Jones Rhys Rowland-Jones 教授
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Risk Management Committee (RMC) 風險監督委員會

Chair 主席	Prof Miranda Lou Lai-wah, MH 盧麗華教授，MH
Members 委員	Dr Terence Chan Ho-wah 陳浩華博士
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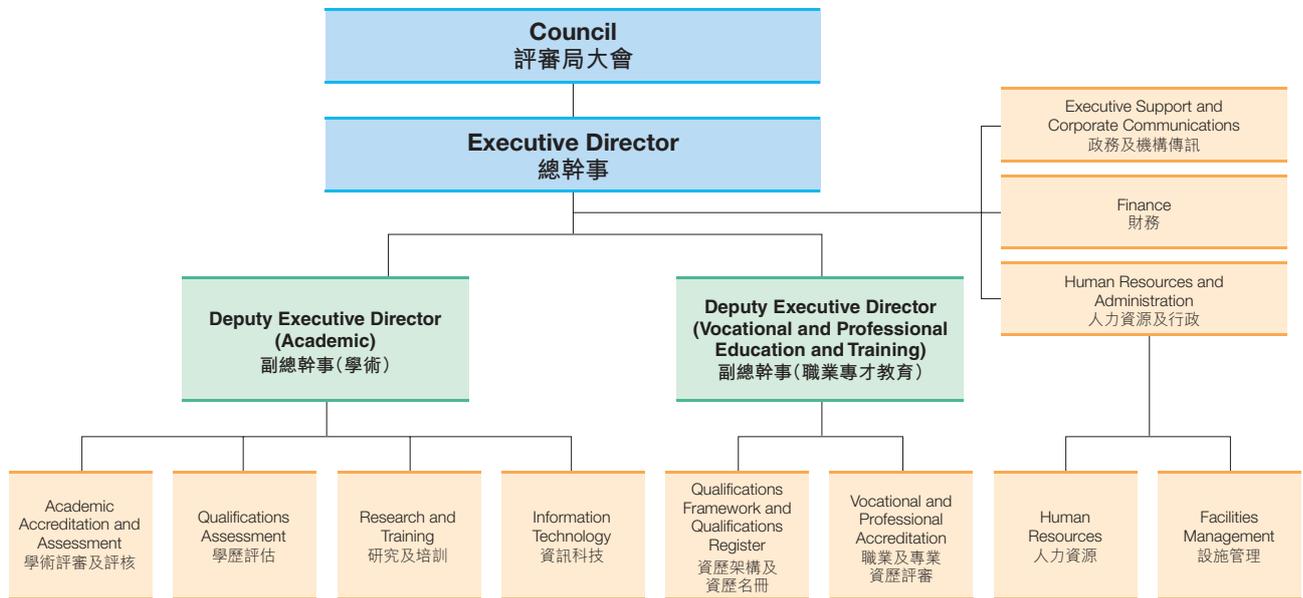
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THE SECRETARIAT 秘書處

The Executive Director, supported by two Deputies overseeing academic accreditation and vocational and professional education and training (VPET) accreditation, leads the Secretariat which is the executive arm of the Council in the implementation of its decisions, functions and policies. The HKCAAVQ Secretariat is organised by business units supported by a number of corporate services units. As at 31 March 2025, the Secretariat has 90 full-time staff in post.

評審局的日常運作由總幹事領導秘書處執行，並由副總幹事（學術）及副總幹事（職業專才教育）支援。秘書處為評審局的執行機關，負責落實評審局大會的決定、職能和政策。評審局秘書處的組織架構由提供不同服務的部門及行政事務部門組成。截至2025年3月31日，評審局秘書處共有90名全職員工。

ORGANISATION STRUCTURE OF HKCAAVQ 香港學術及職業資歷評審局架構圖





H OPERATIONAL REVIEW

工作報告

ACCREDITATION 評審服務

HKCAAVQ accredits academic and vocational and professional education and training (VPET) programmes by applying its accreditation standards to ensure that the learning programmes and their operators listed on the Qualifications Register (QR) meet the quality standards for recognition under the Hong Kong Qualifications Framework (QF).

Accredited programmes are listed on the QR, a publicly available website that lists all quality assured programmes and qualifications in Hong Kong, including those offered by the self-accrediting publicly-funded universities. Summary accreditation reports or full accreditation reports are published on the HKCAAVQ website to help learners make an informed decision on their studies.

FOUR-STAGE QUALITY ASSURANCE PROCESS

HKCAAVQ uses the Four-Stage Quality Assurance Process to accredit programme operators and their learning programmes under the QF. The four stages are Initial Evaluation (IE), Learning Programme Accreditation (LPA), Programme Area Accreditation (PAA) and Periodic Institutional Review (PIR). Programme operators that wish to have their learning programmes accredited are required to present evidence that they meet the required standards as specified in the Four-stage Quality Assurance Process.

ROBOTIC PROCESS AUTOMATION PROJECT

HKCAAVQ has devised plans to enhance our services by embracing new technologies through a number of digital initiatives. We are exploring the feasibility of employing the latest technology to establish a secure and robust electronic platform for storing and accessing authenticated credentials of graduates of programmes accredited by HKCAAVQ.

We are also looking into ways to further improve our internal Quality Management System (QMS) by integrating appropriate tools to optimise our processes, and adopting automation and intelligent systems to enhance the efficiency of the workflow and the quality of decision-making. Innovation is one of the core values of HKCAAVQ and we are committed to actively pursue new ideas and practices to enhance our operations. These digital initiatives represent our endeavours in this direction in the years to come.

評審局根據其評審標準，為學術及職業專才教育和培訓課程進行評審，以確保載列於資歷名冊中的課程及其營辦者均符合香港資歷架構認可的準則。

已通過評審的課程，均載列於資歷名冊上。資歷名冊是一個公開的網上資料庫，載有所有已通過本地質素保證程序的課程及資歷，當中包括具備自行評審資歷資格、受政府資助的大學所提供的課程及資歷。評審局會在網站上公布評審報告摘要或評審報告，為學習者提供充足資訊，協助他們作出進修決定。

四階段質素保證程序

評審局根據資歷架構下「四階段質素保證程序」為課程營辦者及其課程進行評審。四個階段為「初步評估」、「課程評審」、「學科範圍評審」及「機構定期覆審」。課程營辦者如欲通過「課程評審」，需提交證明以顯示其課程符合「四階段質素保證程序」中所訂明的標準。

流程自動化項目

評審局已擬定一系列計劃，期望透過多項數碼化措施與新科技提升服務。評審局正研究採用新科技進行評審服務的可行性，讓已通過評審課程的畢業生日後可透過安全可靠的電子平台，存取經認證的資歷證明。

為提升工作效率和決策質素，評審局亦正研究利用合適的工具令工作流程更完善，並採用自動化及智能系統以提升內部質素管理系統(QMS)。創新是評審局的核心價值之一，數碼化正是評審局未來奮力前行的方向。本局將積極推陳出新，不斷提高運作效率。

ACADEMIC ACCREDITATION 學術評審

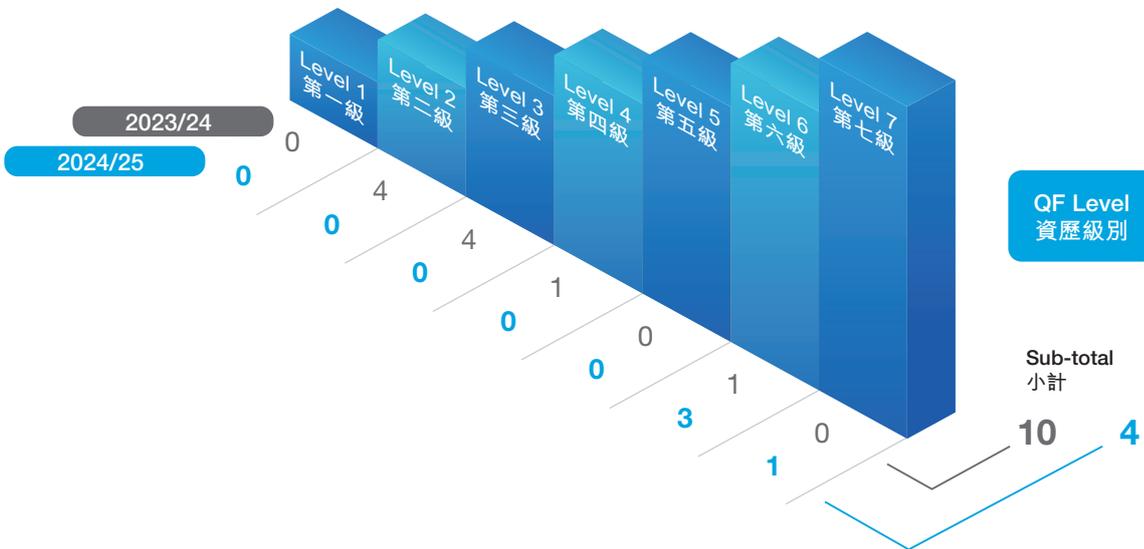
HKCAAVQ provides an extensive range of academic accreditation services, including accreditation of programmes offered by post-secondary institutions at postgraduate, degree and sub-degree levels, and non-local learning programmes (NLP) registered or exempted from registration under the Non-local Higher and Professional Courses (Regulation) Ordinance (Cap 493). HKCAAVQ also conducts Institutional Review (IR) for institutions seeking registration under the Post-Secondary Colleges Ordinance (Cap 320) and IR for institutions seeking statuses of Private University and University of Applied Sciences (UAS).

評審局提供多項學術評審服務，涵蓋本港專上院校的本科或以上課程、本科課程和副學位課程，及在《非本地高等及專業教育(規管)條例》(第493章)定義下，已向非本地課程註冊處處長辦理註冊或申請豁免註冊的非本地課程。此外，評審局亦為有意向政府取得《專上學院條例》(第320章)註冊資格的院校，及有意申請私立大學名銜及應用科學大學資格的院校進行院校評審。

MAJOR DEVELOPMENTS

Initial Evaluation (IE)

Initial Evaluation for Local Learning Programmes

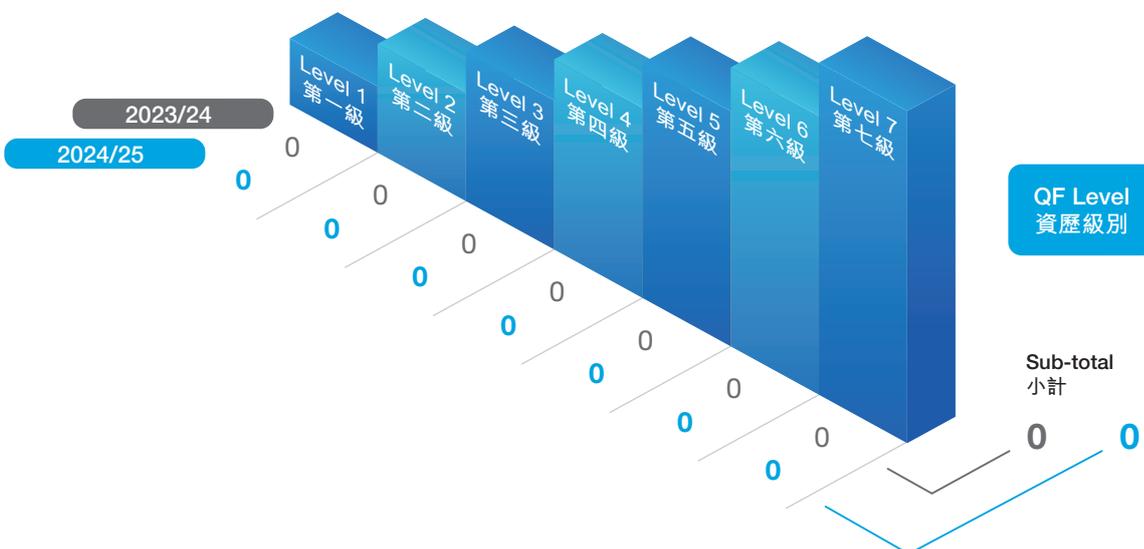


主要發展

初步評估

本地課程初步評估

Initial Evaluation for Collaborative Provision of Non-local Learning Programmes



非本地合辦課程初步評估

Total
總數 **10** **4**

ACADEMIC ACCREDITATION 學術評審

Learning Programme Accreditation (LPA) and Re-accreditation (Re-LPA)

課程評審及覆審

	QF Level	資歷級別	2023/24	2024/25
Accreditation for Local Learning Programmes 本地課程評審	Doctoral Degree (L7)	博士學位	0	1
	Master's Degree (L6)	碩士學位	6	10
	Postgraduate Diploma (L6)	專業文憑	0	1
	Advanced Diploma (L5)	高等文憑	1	0
	Bachelor's Degree (L5)	學士學位	5	3
	Professional Certificate (L5)	專業證書	0	1
	Professional Diploma (L5)	專業文憑	0	0
	Associate Degree / Higher Diploma (L4)	副學士／高級文憑	3	3
	Certificate (L4)	證書	1	0
	Diploma (L4)	文憑	0	0
	Professional Certificate (L4)	專業證書	0	0
	Professional Diploma (L4)	專業文憑	0	0
	Certificate (L3)	證書	7	0
	Diploma (L3)	文憑	1	0
	Certificate (L2)	證書	5	0
Certificate (L1)	證書	1	0	
		Sub-total 小計	30	19
Re-accreditation for Local Learning Programmes 本地課程覆審	Doctoral Degree (L7)	博士學位	6	1
	Master's Degree (L6)	碩士學位	8	11
	Advanced Master (L6)	高等碩士	1	0
	Executive Master (L6)	行政人員碩士	1	0
	Bachelor's Degree (L5)	學士學位	12	13
	Professional Diploma (L5)	專業文憑	0	0
	Associate Degree / Higher Diploma (L4)	副學士／高級文憑	7	11
	Professional Certificate (L4)	專業證書	1	1
	Professional Diploma (L4)	專業文憑	2	0
	Diploma (L3)	文憑	0	2
Certificate (L3)	證書	0	1	
		Sub-total 小計	38	40

	QF Level	資歷級別	2023/24	2024/25
Accreditation for Non-local Learning Programmes 非本地課程評審	Bachelor's Degree (L5)	學士學位	3	1
	Diploma (L3)	文憑	0	0
	Sub-total 小計		3	1
Re-accreditation for Non-local Learning Programmes 非本地課程覆審	Executive Master (L6)	行政人員碩士	0	1
	Bachelor's Degree (L5)	學士學位	22	10
	Foundation Degree (L4)	基礎學位	1	0
	Sub-total 小計		23	11
Total 總數			94	71

In 2024/25, HKCAAVQ conducted a total of 71 Learning Programme Accreditations (LPA) and Learning Programme Re-accreditations (Re-LPA) for local and non-local learning programmes, among which 19 local programmes and one non-local programme underwent LPA, whereas 40 local programmes and 11 non-local programmes went through Re-LPA.

In addition, HKCAAVQ conducted four Initial Evaluations (IE) for four local institutions during the reporting period.

Due to the implementation of new policies on the Continuing Education Fund, HKCAAVQ conducted additional local IE and LPA exercises at QF Levels 1–3 during the previous reporting period. The high base effect attributable to this has led to a decrease in the overall number of programmes accredited in 2024/25.

For local programmes, the number of Master's Degree programmes accredited and reaccredited rose, while the number of Bachelor's Degree programmes accredited and reaccredited remained largely on par with that of the previous year. Among non-local programmes, the overall number of Bachelor's Degree programmes that underwent accreditation or reaccreditation dropped.

在2024/25年度，評審局合共完成71個本地及非本地課程評審和覆審，當中包括19個本地課程及一個非本地課程評審，與及40個本地課程及11個非本地課程覆審。

另外，報告期內評審局亦為四所本地院校進行四次初步評估。

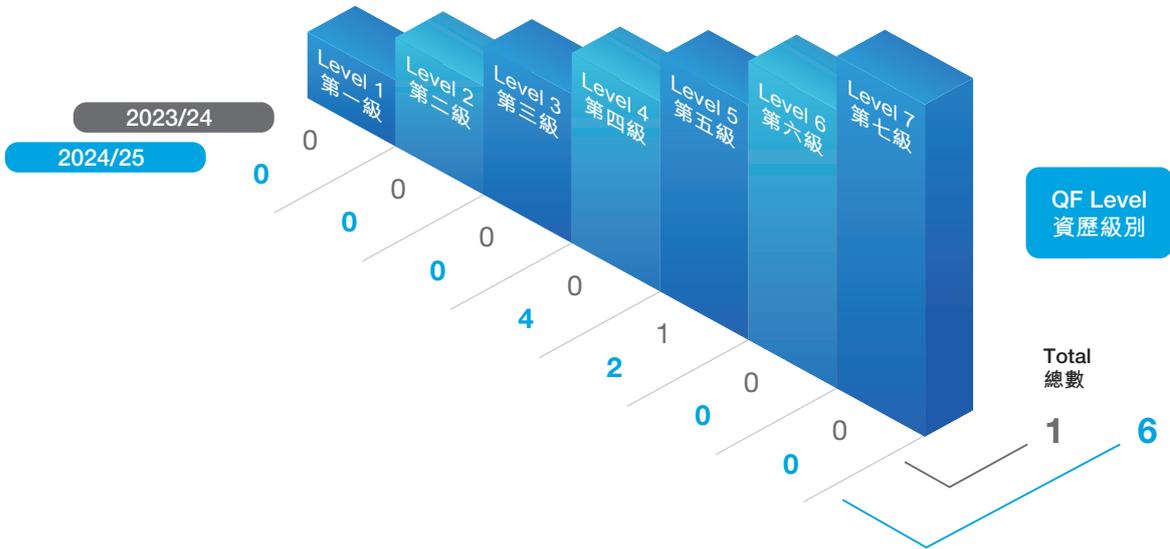
因應與持續進修基金相關的新政策，評審局於上一個報告期內額外為本地課程營辦者及其課程分別進行資歷級別第一至三級的初步評估和課程評審。因此，受高基數效應的影響，2024/25年度通過評審的整體課程數目較上年度有所回落。

本地課程方面，本年度完成評審或覆審的碩士學位課程數量較上年度上升，完成評審或覆審的學士學位課程數量則與上年度大致相約。至於非本地課程方面，與上年度比較，本年度通過評審或覆審的學位課程數量則錄得跌幅。

ACADEMIC ACCREDITATION 學術評審

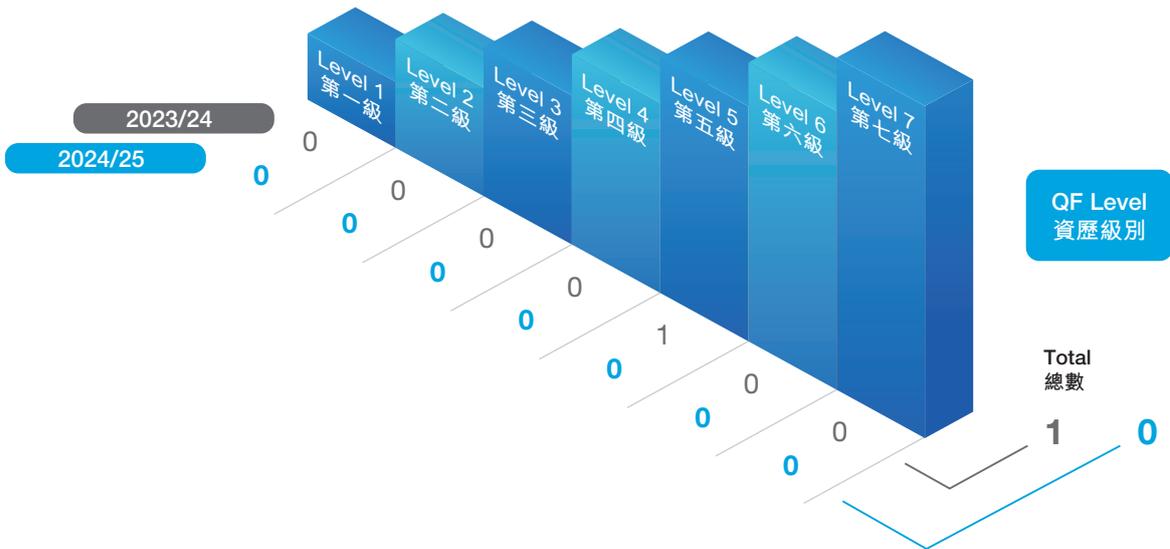
Programme Area Accreditation (PAA)

學科範圍評審



Periodic Institutional Review (PIR)

機構定期覆審



During the reporting period, four programme operators obtained Programmes Area Accreditation (PAA) status for six programme areas. Separately, a combined Periodic Institutional Review (PIR) and PAA exercise was being conducted for an institution covering four programme areas as of the end of the reporting period.

報告期內，評審局為四所本地院校的六個學科範圍進行學科範圍評審。另外，截至報告期末，評審局正為另一所院校合併進行機構定期覆審和學科範圍評審，共涵蓋四個學科範圍。

FUTURE INITIATIVES

In the coming year, HKCAAVQ will continue to work with post-secondary institutions to uphold education quality and provide consultancy services to drive quality assurance efforts at both local and regional levels, in support of the development and integration of the Guangdong-Hong Kong-Macao Greater Bay Area.

On the other hand, HKCAAVQ will continue to facilitate the establishment of University of Applied Sciences (UAS) and the development of applied degree programmes.

With Hong Kong Metropolitan University becoming the first UAS in Hong Kong, Saint Francis University was also approved by the Education Bureau to become the second UAS in November 2024. UASs cultivate students equipped with applied skills and knowledge to meet the manpower needs of the industries, while also providing an alternative pathway for individuals aspiring to pursue technical professions. To support the establishment of UAS, HKCAAVQ has collaborated with the Government to develop the criteria for qualification as a UAS, covering aspects such as governance, management and quality assurance, learning environment and learner support, industry collaboration and recognition, as well as guidelines in developing applied degree programmes.

Besides, following the Pilot Project on Development of Applied Degree Programmes, the Education Bureau has regularised the arrangements for applied degree programmes starting November 2024. The approval arrangements for applied degree programmes were also formalised, including a Review, where applicable, in accordance with the Guidelines on Developing Applied Degree Programmes. HKCAAVQ has promulgated the Procedure for Review of Applied Degree Programmes to provide guidance and procedural information for institutions to prepare for the Review.

展望將來

來年，評審局將繼續與專上院校攜手維持教育質素，並提供顧問服務，推動本地及區域層面的質素保證工作，以配合粵港澳大灣區的融合發展。

另一方面，評審局將繼續推動成立應用科學大學及應用學位課程的發展。

隨著香港都會大學成為本港首間應用科學大學，聖方濟各大學亦於2024年11月獲教育局批准成為第二間應用科學大學。應用科學大學培育具備應用技能和知識的學生，以滿足業界的人力需求，並為有志投身技術專業的人士提供另一出路。為了推動應用科學大學的成立，評審局與政府合作制定應用科學大學的評審準則，涵蓋治理、管理與品質保證、學習環境與學習者支援、業界合作與認可，以及發展應用學位課程的指引。

此外，教育局在進行「應用學位課程先導計劃」後，已於2024年11月開始將有關應用學位的安排恆常化，其中應用學位課程須視乎情況按《發展應用學位課程的指引》的要求進行評審，以獲批准成為應用學位課程。評審局已推出《評審應用學位課程的程序》，闡述相關的指引和步驟，以助院校準備評審工作。

VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審

Under the Hong Kong Qualifications Framework (QF) and in accordance with the Four-stage Quality Assurance Process, HKCAAVQ provides accreditation and quality assurance services for vocational and professional education and training (VPET) programmes offered by a wide range of programme operators, including private education/training institutes, public organisations, non-governmental organisations, professional bodies and commercial corporations of different scales.

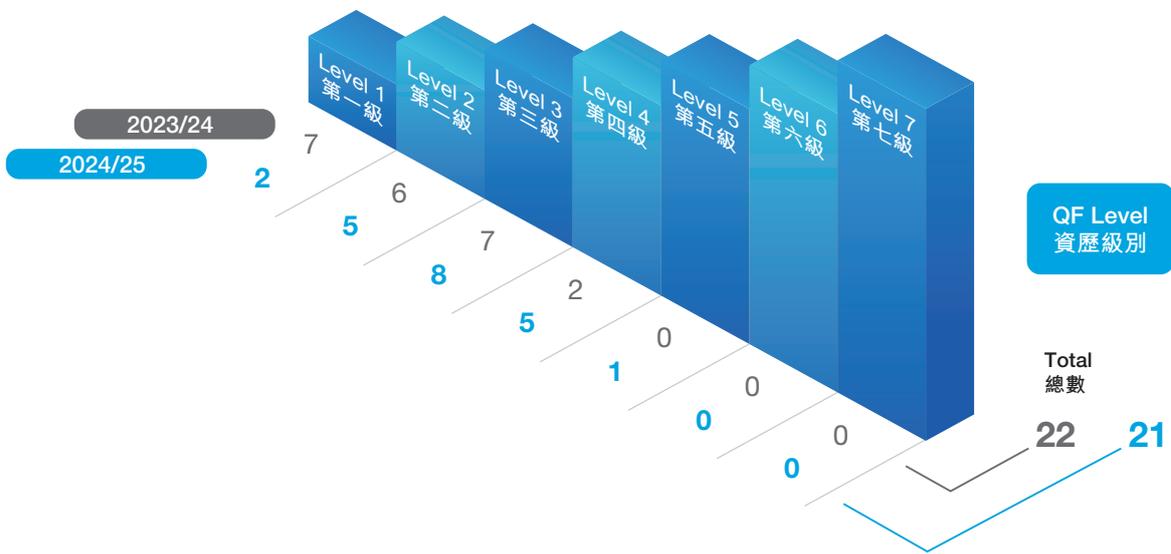
評審局在香港資歷架構的基礎下，並根據「四階段質素保證程序」，為職業專才教育課程(職專課程)提供評審及質素保證服務。此類課程由不同類型的職專課程營辦者提供，包括私營教育/培訓院校、公營機構、非政府組織、專業團體及不同規模的商業機構。

MAJOR DEVELOPMENTS

主要發展

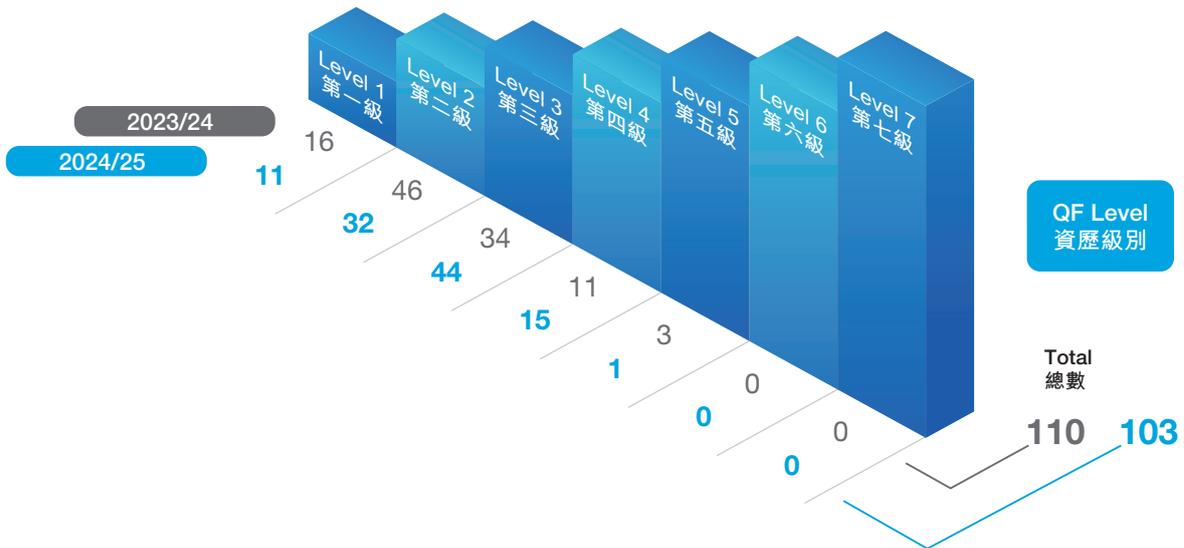
Initial Evaluation (IE)

初步評估



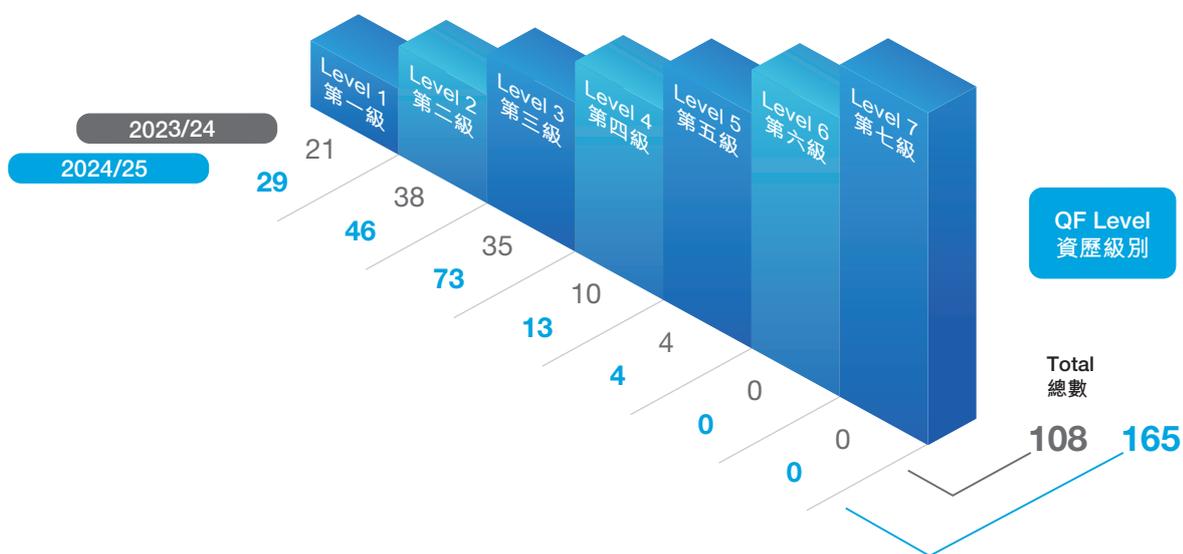
Learning Programme Accreditation (LPA)

課程評審



Learning Programme Re-accreditation (Re-LPA)

課程覆審

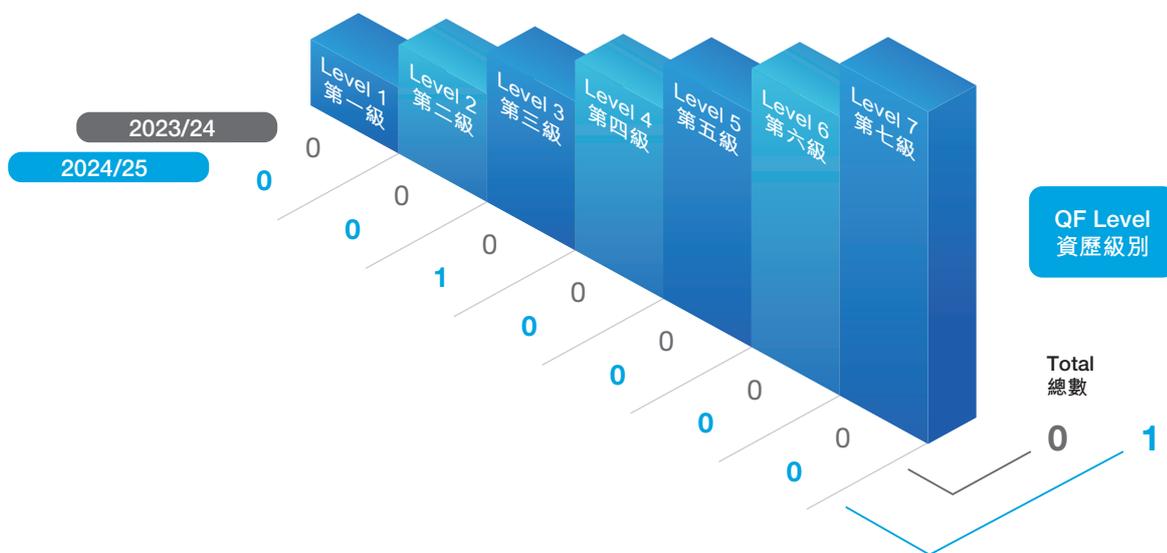


During the reporting period, a total of 21 Initial Evaluations (IE) were completed for programme operators and 268 learning programmes were accredited or re-accredited. Compared with the previous year, the total number of VPET programmes accredited and reaccredited increased.

報告期內，評審局一共完成21項職專課程營辦者的初步評估，以及268項課程評審及覆審。與去年相比，通過評審及覆審的職專課程數目有所增加。

Programme Area Accreditation (PAA)

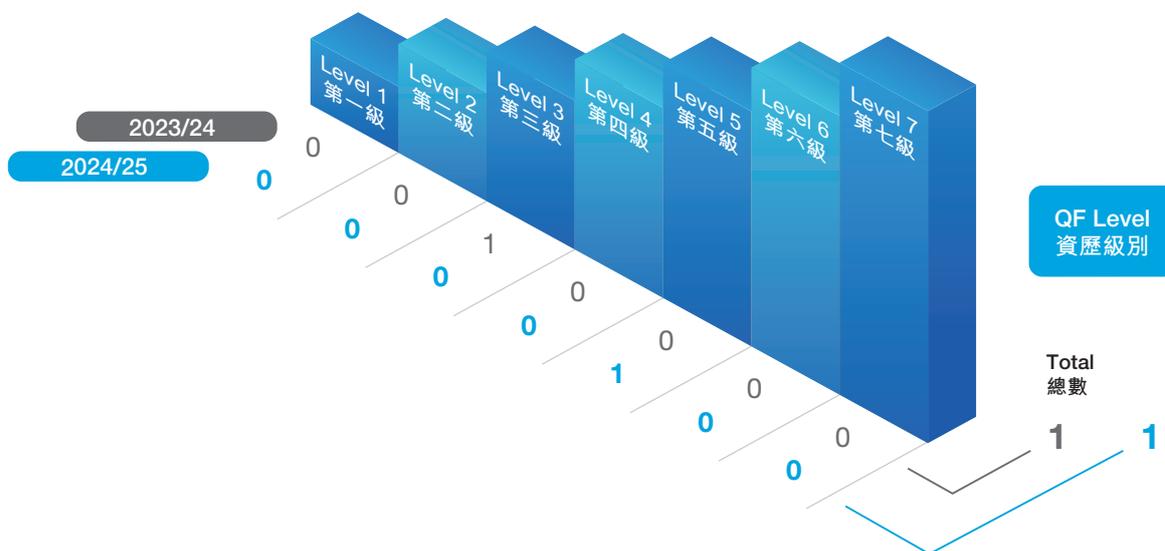
學科範圍評審



VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審

Periodic Institutional Review (PIR)

機構定期覆審



During the reporting period, a VPET programme operator obtained Programme Area Accreditation (PAA) status for one programme area at QF Level 3, and one Periodic Institutional Review (PIR) was conducted for another VPET programme operator covering one programme area at QF Level 5.

Accreditation for Government Units

In 2024/25, a number of VPET programmes provided by various Government departments, including the Fire and Ambulance Services Academy, Hong Kong Correctional Services Academy, Immigration Service Institute of Training and Development, and Civil Aid Service Training School, etc., underwent accreditation by HKCAAVQ. Their respective programmes were accredited at QF Levels 3 to 5.

In addition, Initial Evaluation (IE) and Learning Programme Accreditation (LPA) at QF Levels 4 and 5 were conducted respectively for the Training and Standards Division of the Government Flying Service and the Hong Kong International Academy Against Corruption of the Independent Commission Against Corruption. The Hong Kong Police College also underwent its first Periodic Institutional Review (PIR) in the programme area of Law Enforcement and Security Studies at QF Level 5 in July 2024.

Accreditation of Assessment Agencies

Under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592), HKCAAVQ provides accreditation services for institutions, organisations or other bodies for the purpose of serving as appointed assessment agencies, in support of the development of the QF. Currently, our accreditation services for Assessment Agencies cover Accreditation of Assessment Agencies for Professional Qualifications (AAPQ) and Accreditation of Assessment Agencies for Recognition of Prior Learning (AARPL).

報告期內，評審局為一個職專課程營辦者進行了一項屬資歷架構第三級的學科範圍評審，並為另一課程營辦者的一個屬資歷架構第五級學科範圍進行了機構定期覆審。

為政府部門進行評審

在2024/25年度，評審局為不同政府部門提供的職專課程進行評審，包括消防及救護學院、香港懲教學院、入境事務學院，及民眾安全服務隊訓練學校等。多個課程通過課程評審，並分別獲評定為資歷架構第三至第五級。

此外，評審局為政府飛行服務隊訓練及標準部和廉政公署轄下的香港國際廉政學院，分別進行屬資歷架構第四級和第五級的初步評估及課程評審。香港警察學院亦於2024年7月為其屬資歷架構第五級的「執法及保安」學科範圍，進行機構定期覆審。

評估機構評審

根據《學術及職業資歷評審條例》(第592章)，評審局為計劃申請成為受委任評估機構的組織、機構及其他團體，提供評估機構評審服務，以推動資歷架構的發展。現時，評估機構評審服務包括專業資歷評估機構評審及「過往資歷認可」評估機構評審。

Accreditation of Assessment Agencies for Professional Qualifications (AAPQ)

Through successful AAPQ accreditation by HKCAAVQ and appointment by the Secretary for Education as an assessment agency, selected professional qualifications of local awarding bodies would be recognised under the QF and registered in the Qualifications Register (QR).

In the first half of 2024, HKCAAVQ completed the AAPQ accreditation for the modifications to the scope of the Hong Kong Institute of Bankers' accreditation status as AAPQ. The modifications included introducing four new Green and Sustainable Finance professional qualifications, and modifying the structure of its Certified Banker qualification. The Accreditation Report was issued in June 2024.

Accreditation of Assessment Agencies for Recognition of Prior Learning (AARPL)

Recognition of Prior Learning (RPL) is a mechanism under the QF to recognise work experiences and competencies acquired by practitioners at the workplace, providing an alternative route for them to obtain QF-recognised qualifications without undertaking a learning programme.

In 2024, HKCAAVQ conducted re-accreditation for the Clothing Industry Training Authority (CITA) and HKU School of Professional and Continuing Education (HKU SPACE) as the AARPL for the Fashion Industry and Logistics Industry respectively. Upon successful completion of the accreditation and subsequent appointment by the Secretary for Education, CITA and HKU SPACE continued to perform the roles of AARPL for the respective industries.

Accreditation of Applied Learning (ApL) Programmes and Learning Programmes Offered by Secondary Schools

HKCAAVQ has been working closely with operators of ApL programmes as well as the secondary school sector in assuring the quality of learning programmes offered to secondary school students, endeavouring to promote VPET as the alternative articulation pathway for the youngsters.

During the reporting period, accreditation exercises were completed for six ApL programmes to be launched during the cohorts of 2025–27, 2026–28 and 2027–29. A total of 11 programmes offered by various secondary schools were also accredited by HKCAAVQ for equipping students with basic vocational skills to enter the job market after graduation.

專業資歷評估機構評審

當本地資歷頒授機構通過評審局的「專業資歷評估機構評審」並獲教育局局長委任為評估機構後，他們所頒授的相關專業資歷可獲資歷架構認可，並載列於資歷名冊內。

2024年上半年，評審局完成為香港銀行學會進行之評審，以修訂其專業資歷評估機構的評審資格範圍，包括新增四項綠色和可持續金融專業資歷，以及修改其銀行專業會士的資歷結構。相關評審報告於2024年6月發佈。

「過往資歷認可」評估機構評審

資歷架構下的「過往資歷認可」機制，旨在確認從業員在工作崗位上所獲得的經驗和能力，能透過修讀課程以外的方式獲得資歷架構認可。

評審局於2024年分別為製衣業訓練局和香港大學專業進修學院，就服裝業及物流業「過往資歷認可」評估機構的資格進行覆審。通過評審後，製衣業訓練局和香港大學專業進修學院將獲教育局局長委任，繼續擔任相關行業的「過往資歷認可」評估機構。

應用學習課程及中學職業專才教育課程評審

評審局一直與應用學習課程營辦者及不同中學緊密合作，為提供予中學生的課程進行評審，致力向年青人推廣職業專才教育。

報告期內，評審局為六個將於2025–27、2026–28及2027–29年度開辦的應用學習課程進行評審。此外，本局亦為11個由多間中學開辦的課程進行評審，為學員裝備基礎職業技能，協助他們畢業後投身就業市場。

Moderation of SCS

To support the continuous development of the QF, HKCAAVQ conducts moderation of the SCS, Specification of Generic Competencies (SGC) and SCS-based Training Packages at the request of the Education Bureau.

During the reporting period, HKCAAVQ moderated one set of SGC for Communication Skills and one set of SCS for the Elderly Care Service Industry. Additionally, a total of three sets of SCS-based Training Packages were moderated, including two sets for the Human Resource Management Industry, and one set for the Elderly Care Service Industry.

Accreditation of Vocational Qualifications Pathway (VQP) Programmes

With the development of VQP across a broader range of sectors, an increasing number of programme operators across industries have established VQP programmes to support manpower training.

As of March 2025, VQP programmes, being designed to meet the competencies requirements of specific job roles defined by the Industry Training Advisory Committee/Cross-Industry Training Advisory Committee, have been developed in 12 industries/sectors with over 200 VQP programmes listed on the QR. The industries/sectors include:

 Automotive Industry 汽車業	 Banking Industry 銀行業
 Elderly Care Service Industry 安老服務業	 Human Resource Management Sector 人力資源管理界別
 Import and Export Industry 進出口業	 Information and Communications Technology Industry 資訊及通訊科技業
 Insurance Industry 保險業	 Logistics Industry 物流業
 Printing and Publishing Industry 印刷及出版業	 Property Management Industry 物業管理業
 Retail Industry 零售業	 Security Services Industry 保安服務業

During the reporting period, HKCAAVQ accredited a number of VQP programmes for the Banking, Elderly Care Service, Logistics, Property Management, and Security Services industries.

《能力標準說明》調適工作

評審局應教育局委託，負責調適《能力標準說明》及《通用能力說明》，以支持資歷架構的持續發展。

報告期內，評審局已完成對溝通技巧的《通用能力說明》及安老服務業的《能力標準說明》的調適工作。此外，評審局亦調適了三套「能力為本」教材套，包括兩套人力資源管理教材套及一套安老服務業教材套。

職業資歷階梯課程評審

隨著更多界別發展職業資歷階梯，各行各業開辦此類課程的課程營辦者亦持續增加，以支持人力資源培訓。

截至2025年3月，12個行業／界別已根據相應的行業培訓諮詢委員會／跨行業培訓諮詢委員會為指定工作崗位訂定的能力要求，推出職業資歷階梯課程，而資歷名冊上載列之職業資歷階梯課程已超過200個。行業包括：

報告期內，評審局已完成多個職業資歷階梯課程評審，當中涵蓋銀行業、安老服務業、物流業、物業管理業及保安服務業。

VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審

FUTURE INITIATIVES

In the years ahead, HKCAAVQ will continue to work with different stakeholders in supporting the development of the QF and the VPET sector, including offering further guidelines for programmes and programme areas with adoption of work-based learning to facilitate their continuous enhancement, and development of micro-credentials under QF.

By continuously strengthening our collaboration with partners in Chinese Mainland and overseas, subject to the prior approval of the Secretary for Education, we will continue to proactively explore opportunities to offer quality assurance and assessment services beyond Hong Kong, facilitating quality enhancement of VPET in Hong Kong and the region.

展望將來

評審局未來會繼續與各持份者通力合作，致力支持資歷架構及職業專才教育界別的發展，包括為採用「工作為本學習」的課程和學科範圍提供進一步指引，協助他們持續提升質素，以及在資歷架構下發展微資歷。

我們亦將透過不斷加強與中國內地和海外夥伴的合作，並在事先獲得教育局局長的批准下，繼續積極發掘在香港以外提供質素保證及評估服務的機會，以促進本地及區內職業專才教育的質素提升。

ASSESSMENT 評核服務

In addition to accreditation under the Hong Kong Qualifications Framework (QF), HKCAAVQ provides a range of assessment services and consultancy services as commissioned by the Education Bureau, other government bureaux or organisations. For examples:

- (a) The provision of professional advice to the Registrar of Non-local Higher and Professional Education Courses (the Registrar) in the assessment of non-local courses registered or exempted from registration under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap 493). The approval of registration or exemption from registration of a non-local course under Cap 493 rests with the Registrar.
- (b) The provision of expert advice to the Labour and Welfare Bureau, the final approval authority of the Continuing Education Fund (CEF), on the courses to be included in the register of reimbursable courses under the CEF.
- (c) Performing the role of the sole assessment authority for the Continuing Professional Development (CPD) Programme under the Insurance Intermediaries Quality Assurance Scheme of the Insurance Authority.
- (d) The provision of quality assurance service of the Applied Learning (ApL) courses as commissioned by the Education Bureau.

除香港資歷架構下的評審服務外，評審局亦獲教育局、其他部門或機構委託，提供各種評核和顧問服務，例如：

- (a) 就非本地課程能否符合《非本地高等及專業教育（規管）條例》（第493章）的要求成為註冊課程或獲豁免課程，向非本地課程註冊處處長提供專業意見。處長會就每項註冊及獲豁免註冊申請作最終決定。
- (b) 就課程能否註冊為持續進修基金可獲發還款項課程，向勞工及福利局提供專業意見。勞工及福利局會就每項申請作最終決定。
- (c) 受保險業監管局委託為「保險中介人素質保證計劃」轄下「持續專業培訓計劃」的唯一評核機構。
- (d) 受教育局委託，為「應用學習課程」提供質素保證服務。

ASSESSMENT OF NON-LOCAL ACADEMIC PROGRAMMES

During the reporting period, HKCAAVQ assessed 14 new applications of non-local programmes, 319 annual returns and 111 applications for changes to registered courses. Courses leading to Bachelor's and Master's degree awards remained the majority in new applications.

非本地學術課程評核

報告期內，評審局評核了14項非本地課程註冊新申請、319項周年申報及111項課程修改的申請，申請註冊的課程仍然以學士學位及碩士學位課程為主。

New Applications of Non-local Academic Programmes

非本地學術課程註冊新申請



ASSESSMENT
評核服務

By Level of Qualification	按資歷水平劃分	2023/24	2024/25
Doctoral Degree	博士學位	3	1
Master's Degree	碩士學位	6	5
Postgraduate Certificate / Diploma	學士後深造證書／文憑	4	1
Graduate Certificate / Diploma	深造證書／文憑	0	0
Bachelor's Degree with Honours	學士(榮譽)學位	4	2
Bachelor's Degree	學士學位	0	2
Higher Diploma	高級文憑	0	0
Diploma	文憑	1	0
Higher Certificate	高級證書	0	0
Certificate	證書	0	0
Others	其他	1	3
Total	總數	19	14

By Place of Award	按資歷頒授地區劃分	2023/24	2024/25
Australia	澳洲	0	0
United Kingdom	英國	16	4
United States	美國	0	1
Others	其他	3	9
Total	總數	19	14

ASSESSMENT OF CEF REIMBURSABLE COURSES

HKCAAVQ provided consultancy service to the Labour and Welfare Bureau on the registration, renewal and amendment of reimbursable courses under the CEF. The consultancy service concluded in October 2024.

During the reporting period, HKCAAVQ assessed 848 applications, including 227 applications for course registration, 330 applications for course renewal and 291 applications for course amendment. Due to the conclusion of HKCAAVQ's consultancy service in October 2024, the overall number of applications assessed by HKCAAVQ saw a marked decline when compared to the previous year.

持續進修基金可獲發還款項課程評核

評審局為勞工及福利局提供顧問服務，為持續進修基金可獲發還款項課程(基金課程)進行新課程申請、課程續期申請及課程修改申請之評核。相關顧問服務已於2024年10月完結。

報告期內，評審局處理合共848項基金課程相關的評核工作，當中包括227項新課程申請、330項課程續期申請及291項課程修改申請。由於相關顧問服務已於2024年10月結束，本年度經評審局評核與基金課程相關的申請宗數整體較上年度顯著減少。

Assessment for CEF Reimbursable Courses

持續進修基金可獲發還款項課程評核

Course Registration
新課程申請

558

2023/24

227

2024/25

Course Renewal
課程續期申請

1,730

2023/24

330

2024/25

Course Amendment
課程修改申請

475

2023/24

291

2024/25

ASSESSMENT OF CPD ACTIVITIES

During the reporting period, HKCAAVQ processed 136 new assessment applications, 382 annual re-assessment applications and 154 change applications for Structured Type 1 Qualified CPD Activities for Licensed Insurance Intermediaries. These CPD Activities encompass two categories:

- (1) Structured Activities involving real-time and face-to-face instruction; and
- (2) E-learning Activities delivered via electronic platforms.

Providers of Structured Activities may opt for including virtual classroom as a teaching mode. As of 31 March 2025, 79.9% of the approved Structured Type 1 Qualified CPD Activities adopted virtual classroom as one of the delivery modes, while 105 E-learning Activities were offered.

In addition to Type 1 Qualified CPD Activities, QF-recognised learning programmes of the Insurance Industry can be recognised as Type 3 Qualified CPD Activities. QF-recognised learning programmes of other industries, subject to vetting by HKCAAVQ, can also be recognised as Type 4 Qualified CPD Activities. As of 31 March 2025, 17 activities were categorised as Type 3 Qualified CPD Activities, and nine activities were categorised as Type 4 Qualified CPD Activities.

Assessment Applications of Qualified CPD Activities for Licensed Insurance Intermediaries



持續專業培訓活動評核

就持牌保險中介人第一類合資格持續專業培訓活動(有系統的活動)，評審局於報告期內合共完成136項新評核申請、382項周年覆核申請及154項改動申請。第一類合資格持續專業培訓活動包括兩個類別：

- (一) 包含實時面授教學之有系統的活動；及
- (二) 透過電子平台進行的電子學習活動。

活動提供者可選擇以虛擬教室作為有系統的活動之其中一種授課模式。截至2025年3月31日，79.9%已獲批准的第一類合資格持續專業培訓活動(有系統的活動)採用虛擬教室作為授課模式之一，電子學習活動則共有105項。

除了第一類合資格持續專業培訓活動外，獲資歷架構認可的保險業進修課程亦可獲認可為第三類合資格持續專業培訓活動；而屬於其他行業的資歷架構認可課程，經評審局查核後，則可獲認可為第四類合資格持續專業培訓活動。截至2025年3月31日，第三類合資格的持續專業培訓活動共有17項，而第四類合資格持續專業培訓活動則有九項。

持牌保險中介人合資格持續專業培訓活動評核申請

ASSESSMENT 評核服務

QUALITY ASSURANCE OF APPLIED LEARNING (ApL) COURSES

HKCAAVQ continued to be commissioned by the Education Bureau to assure the quality of ApL courses of the senior secondary curriculum. Quality assurance visits were conducted for 14 ApL courses for the 2024–26 cohort. HKCAAVQ also reviewed the self-evaluation reports from course providers of 20 ApL courses for the 2023–25 cohort, in which good practices were identified and recommendations for their continuous improvement were offered.

應用學習科目質素保證

評審局繼續受教育局委託，為高中課程的應用學習科目進行質素保證工作。評審局實地考察了14個於2024–26年度開辦的應用學習科目，亦檢視了於2023–25年度提供應用學習科目之院校的自評報告，涵蓋20個應用學習科目，從中表揚良好作業模式及給予改善建議。

QUALIFICATIONS ASSESSMENT 學歷評估

QUALIFICATIONS ASSESSMENT SERVICE

The Qualifications Assessment Unit of HKCAAVQ provides Qualifications Assessment services for the general public, government departments and various organisations on qualifications awarded by granting bodies outside Hong Kong. We offer a professional opinion on whether the totality of the educational qualifications, i.e. the integrated learning outcomes of the highest qualification, including those learning outcomes achieved through learning deemed to have a substantial bearing on the qualification under assessment, of an individual meets the standard of a particular level under the Hong Kong Qualifications Framework (QF).

學歷評估服務

評審局學歷評估部為公眾人士、政府部門和不同機構提供非本地資歷頒授機構發出的學歷評估服務。評審局會根據申請人之總體學歷(即申請人已獲得的最高學歷, 以及當中對其有重要影響的學習之綜合學習成效)是否達到香港資歷架構下某特定資歷級別的標準提供專業意見。

MAJOR DEVELOPMENTS

主要發展



During the reporting period, HKCAAVQ conducted 5,903 qualifications assessments, representing an increase of 2.4% when compared to 5,763 applications in the previous year.

報告期內, 評審局共處理5,903宗學歷評估申請, 較去年5,763宗申請上升2.4%。

Sources of Qualifications Assessment Applications

學歷評估申請個案來源



The majority of the Qualifications Assessment applications composes of applications for “General Purpose” and “Teacher Registration Purpose” from individuals and organisations such as international schools and learning centres in Hong Kong. These two types of applications aim to facilitate applicants seeking further studies and employment opportunities including local teaching positions. The volume of applications primarily hinges on the local employment market, the private school sector and the learning centre community.

學歷評估申請主要來自個人及機構(例如國際學校及教育中心)之「一般用途」及「教師註冊或教師聘任用途」申請。這兩類申請旨在協助申請人在港持續進修及求職, 包括申請本地教學職位, 申請宗數主要受本地就業市場、本港私立學校界別及教育中心等因素影響。

QUALIFICATIONS ASSESSMENT 學歷評估

Levels of Major Qualifications held by Qualifications Assessment Applicants

學歷評估申請人的主要學歷程度

Level of Qualifications	學歷程度	2023/24	2024/25
Doctoral Degree	博士	110	76
Master's Degree	碩士	746	818
Postgraduate Diploma / Certificate	深造文憑／證書	593	609
Bachelor's Degree	學士	3,157	3,266
Sub-degree	副學位	713	723
Secondary School Level	中學程度	169	127
Others	其他	275	284
Total	總數	5,763	5,903

Places of Award of Major Qualifications held by Qualifications Assessment Applicants

學歷評估申請人的主要學歷頒授地區

Place of Award	學歷頒授地區	2023/24	2024/25
Australia	澳洲	319	295
Canada	加拿大	135	162
France	法國	41	38
Hong Kong, China	中國香港	12	13
India	印度	73	82
Japan	日本	32	36
Chinese Mainland	中國內地	2,244	2,287
New Zealand	紐西蘭	45	30
Pakistan	巴基斯坦	30	26
The Philippines	菲律賓	40	46
South Africa	南非	85	65
Taiwan, China	中國台灣	370	407
United Kingdom	英國	1,455	1,487
United States	美國	365	394
Others	其他	517	535
Total	總數	5,763	5,903

During the reporting period, the overall number of Qualifications Assessment applications received by HKCAAVQ, particularly applications from sub-degree to postgraduate levels, increased when compared to last year's numbers. Most qualifications assessed by HKCAAVQ were at the level of Bachelor's Degree.

Besides, among the large number of non-local qualifications assessed by HKCAAVQ, the majority of these applicants hold qualifications awarded by institutions in the United Kingdom and Chinese Mainland.

Comparable Rate of Non-local Qualifications as Meeting the Standard of Qualifications under Hong Kong QF (by Place of Award)*

報告期內，評審局接獲的學歷評估申請整體數字較去年上升，當中由副學位至碩士程度的申請均錄得升幅；而受理的學歷評估申請中，大部分為學士學位程度。

另外，在非本地學歷評估申請中，大部分申請人持有由英國及中國內地院校頒授的學歷。

評定為達到香港資歷架構學歷水平之非本地學歷相對百分比
(以學歷頒授地區劃分)*



* The qualifications assessment is neither an institutional nor a programme accreditation, and the result relates only to the qualifications of the individual applicant being assessed.
學歷評估並非院校或課程評審，因此評估結果只適用於個別申請人。

Although the number of non-local qualifications assessed and considered as meeting the standard of comparable qualifications under QF is high, a significant volume of Qualifications Assessment applications contained qualifications that were considered not assessable by HKCAAVQ.

獲評定為達到資歷架構下的學歷水平之非本地學歷數量眾多，惟仍有相當數量的學歷評估申請因各種原因而未能被本局處理。

In the reporting period, a total of 922 applications were deemed as non-assessable by HKCAAVQ due to the following reasons:

報告期內，共有922宗學歷評估申請不獲評審局接納，當中原因包括：

- (a) the qualifications were not being recognised in the home countries/areas;
- (b) the qualifications were fake;
- (c) the applicants were not able to provide sufficient information; and
- (d) the applicants voluntarily decided to withdraw their applications.

- (一) 學歷不受頒授國家或地區承認；
- (二) 虛假學歷；
- (三) 申請人未能提供足夠資料；及
- (四) 申請人自願撤回申請。

QUALIFICATIONS ASSESSMENT 學歷評估

QA i-Portal

The QA i-Portal (<https://iportal.hkcaavq.edu.hk>) is the designated online platform for applicants to submit Qualifications Assessment applications, make payments and receive progress updates on their applications. HKCAAVQ noticed that the QA i-Portal has been a preferred channel for Qualifications Assessment applicants to handle their applications, which gives HKCAAVQ more flexibility in providing high quality and prompt services to our applicants and stakeholders.

Besides, HKCAAVQ has continuously carried out integration and improvements of the QA i-Portal and the Quality Management System (QMS). These systems have contributed to the enhancement of our Qualifications Assessment services.

Authentication of Qualifications Credentials

Using forged qualification credentials could lead to very serious impacts. HKCAAVQ, specified as the Accreditation Authority and the Qualifications Register Authority in Hong Kong, whenever and however adopts a zero-tolerance policy towards any fake qualifications.

HKCAAVQ has always worked closely with awarding institutions to authenticate qualifications submitted by Qualifications Assessment applicants. We also devoted substantial resources to engage national resource centres from other countries/regions to authenticate the qualifications received and hence fake qualifications were successfully detected. During the reporting period, HKCAAVQ identified 37 cases of QA applications related to fake qualifications, which were subsequently reported to the Hong Kong Police for their reference and further action.

Enhancing Public Awareness of Qualifications Assessment Service

HKCAAVQ continued engaging with the local community to enhance public understanding of our principles and processes in conducting qualifications assessment. Talks and sharing sessions were held for various stakeholders, including community groups, career teachers, students and parents, etc. We also provided other organisations with Qualifications Assessment information to publish study pathway guidebooks that could be referred to by students.

學歷評估服務平台

「QA i-Portal」(<https://iportal.hkcaavq.edu.hk>)是評審局的指定網上平台，供申請人遞交學歷評估申請、繳交費用及了解申請進度。本局留意到QA i-Portal是大部分學歷評估申請人處理申請的首選途徑，讓評審局可更靈活地為申請人及持份者提供更優質迅速的服務。

另外，評審局亦持續整合及改良QA i-Portal及質素管理電子系統(QMS)，提高了學歷評估服務的成效。

驗證學歷證明文件

使用偽造資歷文件後果嚴重。作為香港的評審及資歷名冊當局，評審局在任何情況下均對虛假資歷採取零容忍政策。

評審局一直與各學位頒授機構緊密合作，加強驗證由學歷評估申請人提交之學歷真偽，本局亦透過其他國家或地區的資料庫，驗證學歷及成功識別假學歷。報告期內，本局在學歷評估過程中總共識別37宗涉及虛假學歷之申請，並已向香港警務處舉報，以作參考及跟進用途。

提高公眾對學歷評估服務的認識

一如以往，評審局與本地社區保持緊密連繫，加深公眾對學歷評估原則及評審程序的了解。本局為不同持份者舉辦講座及分享會，包括社區團體、就業指導老師、學生及家長等，亦向相關機構提供學歷評估資料製作資訊概覽等，供學生參考。

FUTURE INITIATIVES

Utilisation of Country/Area Profiles (CAPs)

HKCAAVQ's CAPs provide detailed information on the eight major awarding countries/areas of Qualifications Assessment applicants' major qualifications, keeping our assessors and relevant stakeholders informed of the relevant and latest information for handling Qualifications Assessment applications. These countries/areas include:

- Australia
- Canada
- Chinese Mainland
- New Zealand
- South Africa
- Taiwan, China
- United Kingdom
- United States

HKCAAVQ refers to the data on CAPs when handling Qualifications Assessment applications, which has greatly improved the efficiency and effectiveness of our work. We will continue to update the CAPs and other assessment guidelines to ensure a more promising delivery of Qualifications Assessment service.

Continued Enhancement of Qualifications Assessment Services

HKCAAVQ pledges to provide an enhanced experience for Qualifications Assessment applicants throughout the application process. Therefore, we are actively exploring ways to better leverage technology in our service approaches, for instance, disseminating assessment results in a more secure and speedier manner via electronic means.

展望將來

善用「國家或地區資料庫」

評審局的「國家或地區資料庫」提供學歷評估申請人主要學歷之八個主要頒授國家／地區的詳細資料，為負責學歷評估的職員及相關持份者提供最新資訊，有助本局處理學歷評估申請。這些國家／地區包括：

- 澳洲
- 加拿大
- 中國內地
- 紐西蘭
- 南非
- 中國台灣
- 英國
- 美國

評審局在處理學歷評估申請時參考這些資料庫上的數據，大大提高學歷評估效率。評審局將持續更新資料庫及其他評估標準，確保學歷評估服務質素。

持續提升學歷評估服務

評審局承諾為學歷評估申請人帶來更優良的評估服務體驗。為此，本局正積極研究以科技提升學歷評估服務，例如透過電子途徑發放評估結果，作為更安全有效的通訊方式。

QUALIFICATIONS FRAMEWORK AND QUALIFICATIONS REGISTER

資歷架構及資歷名冊

QUALIFICATIONS REGISTER

HKCAAVQ, being designated as the Qualifications Register Authority under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592), has made efforts to develop and maintain the QR in support of the development of the Hong Kong Qualifications Framework (QF).

Being the public face of the QF, the Qualifications Register (QR) is a centralised web-based register containing information on QF-recognised qualifications and learning programmes, and their associated programme operators. As a web-based tool for searching quality assured qualifications in the planning and pursuit of lifelong learning, HKCAAVQ aims to develop the QR as an effective tool for the public to plan for the future, and to serve as a useful information source to help them make informed choices on selecting suitable learning programmes and plan their progression pathways.

MAJOR DEVELOPMENTS

As of the end of the reporting period, the number of qualifications listed on the QR reached 9,995.

Overview of the QR

		2023/24	2024/25
Total Qualifications Listed on the QR	載列於資歷名冊上的資歷總數	9,116	9,995
Growth Rate of QR's Hit Rate (Year-on-year)	資歷名冊點擊率增長比率(按年)	7.45%	6.31%
No. of QR Data Batches Uploaded	上載至資歷名冊的數據組數目	1,076	999
No. of Misleading QF-related Advertisements	涉及資歷架構之誤導性廣告數目	55	45

Qualifications Listed on the QR

By QF Level	按資歷級別劃分	2023/24	2024/25
QF Levels 5-7	第五至第七級	2,722	3,014
QF Levels 1-4	第一至第四級	6,394	6,981
	Total 總數	9,116	9,995

By Operator Type and Accreditation Status	按營辦者類別及其評審資格劃分	2023/24	2024/25
Provided by Programme Operators Accredited by HKCAAVQ	由已通過評審局評審的課程營辦者提供	3,116	3,451
Provided by Programme Operators with Programme Area Accreditation (PAA) status	由具備學科範圍評審資格的課程營辦者提供	1,753	1,936
Provided by Assessment Agencies	由評估機構提供	758	750
Provided by Self-accrediting Programme Operators	由自行評審課程營辦者提供	3,489	3,858
	Total 總數	9,116	9,995

資歷名冊

作為《學術及職業資歷評審條例》(第592章)下指定的資歷名冊當局，評審局致力發展及管理資歷名冊，以支持香港資歷架構發展。

資歷名冊網上資料庫是資歷架構的公眾介面，提供已獲資歷架構認可的資歷、進修課程，及相關課程營辦者的資料。評審局期望資歷名冊能發展成有效協助使用者規劃未來的工具，讓公眾透過搜尋資歷名冊上通過質素保證的資歷，揀選合適課程，規劃個人終身學習的進修路徑。

主要發展

截至報告期末，載列於資歷名冊上的資歷達9,995項。

資歷名冊概況

載列於資歷名冊上的資歷

Launch of Revamped QR Website

With the valuable views and comments from various stakeholders, the QR website has turned into a new look since March 2025.

The public can now search for details and credit transfer arrangements of approximately 10,000 qualifications operated by more than 300 programme operators or assessment agencies through this user-friendly and informative platform. With the enhancements made during the website revamp process, bookmarking and sharing functions of qualifications have become simpler and easier for users.

Indication of Applied Degree Programmes on QR

In response to the recommendation by the Task Force on Promotion of Vocational and Professional Education and Training to establish applied degrees in Hong Kong, the Education Bureau launched the Pilot Project on the Development of Applied Degree Programmes (the Pilot Project) in December 2020. Following two rounds of Pilot Projects, a total of eight applied degree programmes were approved by EDB.

To facilitate the development of applied degree programmes, enhancements to the display and the search functions for these programmes on the QR were successfully completed in October 2024. Applied degree programmes are now listed as a separate category on the QR, enabling users to access relevant information more easily.

PROMOTION OF POLICIES AND PRACTICES FOR CREDIT ACCUMULATION AND TRANSFER (CAT)

Qualifications on the QR (by CAT Arrangement and by Programme Operator Type of Accreditation Status)

		2023/24	2024/25
With CAT (Programme) Arrangement and/or CAT (Recognition of Prior Learning) Arrangement	附有學分累積及轉移(課程)安排及/或學分累積及轉移(過往資歷認可)安排	242	441
■ Awarded by Self-accrediting Programme Operators	■ 由自行評審課程營辦者頒授	97	172
■ Awarded by Programme Operators Accredited by HKCAAVQ and with Programme Area Accreditation (PAA) status	■ 由已通過評審局評審及具備學科範圍評審資格的課程營辦者頒授	145	269
With CAT (Institutional) Arrangement	附有學分累積及轉移(院校)安排	2,995	3,354
■ Awarded by Self-accrediting Programme Operators	■ 由自行評審課程營辦者頒授	1,928	2,153
■ Awarded by Programme Operators Accredited by HKCAAVQ and with PAA status	■ 由已通過評審局評審及具備學科範圍評審資格的課程營辦者頒授	1,067	1,201

推出全新資歷名冊網站

有賴各方持份者的寶貴意見及回饋，資歷名冊網站已於2025年3月換上嶄新面貌。

公眾現時可透過方便簡易、資訊豐富的資歷名冊網站，搜尋由三百多個課程營辦者或評估機構提供的約一萬個資歷以及學分轉移安排的相關資訊。此外，資歷名冊網站功能已全面提升，使用者可更輕鬆地儲存及分享資歷名冊上的資訊。

資歷名冊上顯示應用學位課程

為落實推廣職業專才教育專責小組建議，教育局在2020年12月開展「應用學位課程先導計劃」(先導計劃)，於香港發展重點培養應用能力的應用學位。經過兩輪先導計劃後，共有八個應用學位課程獲批。

為配合應用學位發展，評審局在資歷名冊上加入顯示及搜尋應用學位課程資訊的功能，相關更新工作已於2024年10月順利完成。現時，應用學位課程已成為專項資歷類別，方便公眾查閱相關資訊。

推廣學分累積及轉移原則及應用

資歷名冊上按學分累積及轉移安排和課程營辦者的評審狀況劃分的資歷

QUALIFICATIONS FRAMEWORK AND QUALIFICATIONS REGISTER 資歷架構及資歷名冊

HKCAAVQ regularly invites programme operators to provide updates of their CAT data, in order to ensure the CAT database in the QR is up-to-date and informative. After completing the 2024/25 annual exercise in January 2025, there was a 4% rise in the number of qualifications indicating CAT.

HKCAAVQ has been collaborating with the Senior Year Admission (SYA) project team at The Hong Kong Polytechnic University since 2023/24 to promote the inclusion of more CAT information in the QR. A number of seminars and workshops were conducted to create a platform for the academic and vocational and professional education and training sectors to share effective practices and experiences under the QF.

FUTURE INITIATIVES

QR Chatbot – Qubot

A new chatbot named “Qubot” was introduced as an additional enquiry channel on the revamped QR website. Qubot is designed to provide instant response to the public enquiries regarding the use of QR and to assist users in locating qualifications information.

As technology continues to evolve, Qubot is expected to be developed continuously and become more powerful with the integration of Artificial Intelligence in the future.

評審局會定期邀請課程營辦者更新學分累積及轉移數據，讓公眾可以在資歷名冊的學分累積及轉移數據庫上找到最新的相關資訊。2024/25的年度更新工作於2025年1月完成，成功收集並上載所有數據後，附有學分累積及轉移的資歷數目增加4%。

評審局與香港理工大學的高年級入學研究團隊自2023/24年開始合作，向課程營辦者推廣在資歷名冊上提供學分累積及轉移資料，迄今已多次舉辦研討會和工作坊，透過平台促進學術和職專教育界別對話和交流，分享在資歷架構下相關工作經驗和良好作業。

展望將來

資歷名冊聊天機械人「資歷寶」

資歷名冊網站於更新後引入全新聊天機械人「資歷寶」。公眾瀏覽資歷名冊網站時，可以與「資歷寶」即時對話，了解關於資歷名冊和搜尋資歷的功能。

隨著科技發展，「資歷寶」進一步與人工智能技術整合，持續發展和提升。

LOCAL PROJECTS

Pilot Project on the Development of Applied Degree Programmes

HKCAAVQ was commissioned by the Education Bureau to conduct research and development work on the Pilot Project on the Development of Applied Degree Programmes (the Pilot Project), with a view to cooperating with the Government to promote VPET development in Hong Kong.

The Education Bureau launched two rounds of Pilot Projects to gain experience in practical issues involved in the development of applied degree programmes and assess the implications for higher education system as a whole. A total of eight programmes were selected under the Pilot Project and successfully launched in the 2022/23 and 2024/25 academic years.

Building on the successful experience, the Education Bureau and HKCAAVQ have regularised the relevant arrangements and published the Guidelines on Developing Applied Degree Programmes to provide practical advice to institutions on incorporating the characteristic features of applied degree programmes when developing new or enhancing existing programmes.

Reference Guide on Work-based Learning (WBL) under HKQF

In response to the growing demand for graduates to become work-ready, WBL has emerged as a prominent approach in the academic, VPET and continuing education sectors.

HKCAAVQ has been commissioned by the Education Bureau to conduct a study on WBL under the Hong Kong Qualifications Framework (QF) to better understand its overall development, and to compile a practical reference guide to support different stakeholders in developing and implementing WBL in their curriculum.

The Reference Guide on Work-based Learning under the Hong Kong Qualifications Framework was officially published by the Education Bureau in December 2024, aiming to provide references for stakeholders when developing and incorporating WBL into their learning programmes. HKCAAVQ will continue to review the relevant guidelines and accreditation approach on an ongoing basis to facilitate continuous improvement and meet the latest societal developments.

CONSULTANCY PROJECTS IN THE GREATER BAY AREA

In recent years, HKCAAVQ has been continuously expanding the scope of consultancy and assessment services in the Greater Bay Area through various projects. These include assisting in the development of the quality assurance mechanism for Guangdong Qualifications Framework (GDQF) and conducting School Reviews for schools in Chinese Mainland offering Hong Kong secondary school curriculum.

本地項目

應用學位課程先導計劃

評審局受教育局委託，就「應用學位課程先導計劃」(先導計劃)進行研究及發展工作，配合特區政府推動職業專才教育的發展。

教育局開展了兩輪先導計劃，以累積發展應用學位課程的實踐經驗，並評估其對整個高等教育界別的影響。先導計劃共遴選了八個應用學位課程，並分別於2022/23和2024/25學年成功推出。

隨著先導計劃的成功經驗，教育局和評審局已將相關安排恆常化，並發佈《發展應用學位課程的指引》，為院校提供實用建議，以結合應用學位課程的特色來開發新課程或修訂現有課程。

香港資歷架構下之「工作為本學習」參考指引

為回應社會各界對畢業生具備投入職場能力的殷切需求，「工作為本學習」正發展成為學術、職業專才教育及持續進修界別中不可或缺的教學方針。

評審局受教育局委託，研究香港資歷架構下之「工作為本學習」，旨在加強對其整體發展的瞭解，並編製實用參考指引，以支援不同持份者在課程中發展和實施「工作為本學習」。

教育局於2024年12月正式發佈《香港資歷架構工作為本學習參考指引》，予各持份者在發展及將「工作為本學習」納入課程時作參考。評審局將持續檢視相關指引和評審方式，務求與時並進，緊貼社會發展。

大灣區顧問項目

近年，評審局透過各類型項目，持續積極地擴展大灣區的顧問和評核服務範疇，包括協助廣東資歷框架建立質素保證機制，以及為提供香港中學課程的中國內地學校進行學校評鑑。

CONSULTANCY 顧問服務

Supporting the Development of Guangdong Qualifications Framework (GDQF)

Working closely with the Guangdong Academic Credit Bank, HKCAAVQ has been providing consultancy services related to the development of a quality assurance mechanism under the GDQF.

During the reporting period, HKCAAVQ assisted the Guangdong Academic Credit Bank in conducting a pilot accreditation exercise, encompassing Initial Evaluation and Learning Programme Accreditation at GDQF Level 2, for the Certificate in Racing (Riding) offered by the Guangzhou HKJC Race Horse Training Limited. The Panel, comprising experts from Guangdong and Hong Kong, conducted the site visit in June 2024, and the Accreditation Report was issued in the same month. The qualification concerned was subsequently listed on the Qualifications Register (QR) under GDQF, marking a significant milestone as the first non-academic qualification registered in the QR under GDQF through accreditation.

Additionally, HKCAAVQ assisted the Guangdong Academic Credit Bank in completing the moderation of Specification of Competency Standards (SCS) for the Machinery Manufacturing Industry. This moderation exercise covered GDQF Levels 1 to 7. The consultancy services provided to Guangdong Academic Credit Bank was completed in the third quarter of 2024, with the full report issued in September.

School Review

During the reporting period, HKCAAVQ continued to offer School Review services to schools in Chinese Mainland with Hong Kong secondary school curriculum to prepare students for the Hong Kong Diploma of Secondary Education (HKDSE) Examination. The operations of the secondary sections of these schools in Chinese Mainland were assessed in terms of their comparability with registered schools in Hong Kong. One School Review was successfully completed in the 2024/25 academic year by HKCAAVQ.

Consultancy Work in Macao SAR

Collaboration with the higher education institutions in Macao Special Administrative Region (SAR) of China has been one of HKCAAVQ's key interests among other consultancy work. With prior approval from the Secretary for Education, HKCAAVQ was commissioned by institutions in Macao to conduct various quality assurance evaluations under the revised Higher Education Law of the Macao SAR Government. HKCAAVQ was also invited to provide training for Macao's higher education institutions on various aspects of quality assurance and enhancement. Collaboration with the higher education sector in Macao in quality assurance and enhancement initiatives will be continued.

支持廣東資歷架構發展

評審局與廣東終身教育學分銀行緊密合作，為廣東資歷架構發展質素保證機制提供顧問服務。

報告期內，評審局協助廣東終身教育學分銀行，為廣州香港馬會賽馬訓練有限公司的《賽馬證書課程(策騎)》進行了屬廣東資歷架構第二級的「初步評審」及「課程評審」先導工作。由來自廣東和香港專家所組成的評審小組，於2024年6月進行了實地考察，而評審報告亦於同月發佈。相關資歷隨後於廣東終身教育資歷名冊上載列，成為名冊首個經評審而註冊的非學術資歷，別具意義。

此外，評審局亦協助廣東終身教育學分銀行完成《機械製造業資歷等級標準》的能力標準調適工作，範圍涵蓋廣東資歷架構的第一至第七級。評審局向廣東終身教育學分銀行提供的顧問服務於2024年第三季完成，完整報告亦已於同年9月發出。

學校評鑑

報告期內，評審局繼續為在中國內地營辦香港中學文憑試課程的學校提供學校評鑑服務，檢視該等學校的中學部運作是否與香港註冊學校相若。2024/25學年期間，評審局順利為一所申辦學校完成學校評鑑。

澳門特區的顧問服務工作

評審局其中一項重點顧問工作為中國澳門特別行政區高等教育院校項目。在教育局局長批准下，評審局受澳門院校委託，遵照澳門特別行政區政府經修訂的高等教育行政法規，為該等院校進行各類評鑑，並應邀向澳門高等教育院校提供培訓，介紹質素保證工作及提升的相關內容。評審局將繼續與澳門高等教育界合作，攜手進一步提升質素保證工作。

RESEARCH AND TRAINING

研究及培訓

TRAINING ACTIVITIES

Conducting trainings for programme operators and Specialists is a statutory function of HKCAAVQ, with an aim to equip them with a good understanding of the accreditation standards and procedures, supporting the development of the Hong Kong Qualifications Framework (QF).

Training activities are provided in the forms of regular, thematic and tailor-made workshops. During the reporting period, 26 capacity building activities involving 928 participants were arranged for programme operators and Specialists. A summary of the training sessions is provided below:

Training Activities Organised by HKCAAVQ



Participants of Training Activities

培訓活動參加者

		2023/24	2024/25
Programme Operators	課程營辦者	1,001	866
Specialists	評審局專家	182	62
Total 總數		1,183	928

During the reporting period, HKCAAVQ was engaged by various programme operators to provide tailor-made trainings, including the following bodies:

評審局於報告期內為多個課程營辦者提供內部培訓服務，當中包括：

- Caritas Institute of Community Education
- Government Flying Service
- HKCT Institute of Higher Education
- Hong Kong Institute of Construction, Construction Industry Council
- Hong Kong Police College, Hong Kong Police Force
- The Association of Electrical and Mechanical Engineering (HK) Limited
- 明愛社區書院
- 政府飛行服務隊
- 港專學院
- 建造業議會 — 香港建造學院
- 香港警務處 — 香港警察學院
- 機電工程協會(香港)有限公司

RESEARCH AND TRAINING 研究及培訓

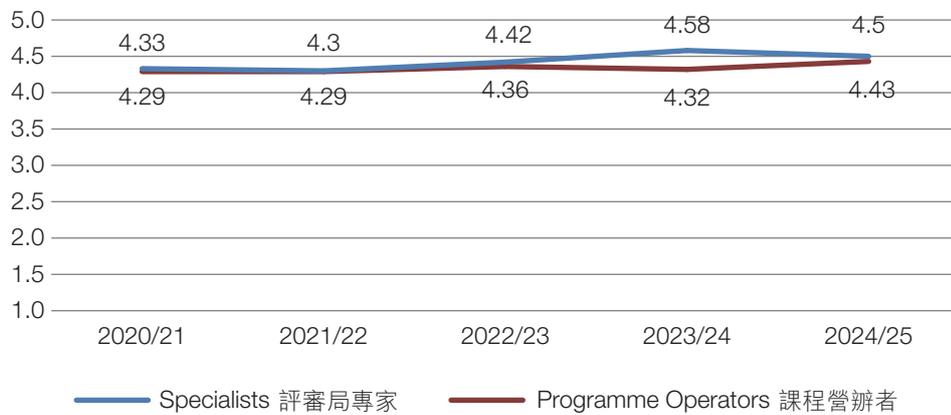
HKCAAVQ, specified as the Accreditation Authority and the Qualifications Register Authority in Hong Kong, spares no efforts in assuring the quality and effectiveness of our training activities. As a standing practice, HKCAAVQ conducts a satisfaction survey after each training session to continuously review the quality of the training activities.

The chart below displays the average score* calculated from the results of the evaluation surveys conducted over multiple reporting periods. It reflects participants' satisfaction levels with our training activities:

作為香港的評審及資歷名冊當局，評審局一直不遺餘力，確保培訓活動的質素和成效。評審局在每項培訓活動結束後，均會進行問卷調查，持續檢視培訓活動的質素。

下圖展示多個報告期內評審局透過問卷調查所得的平均分數*，反映評審局培訓活動參加者的滿意度：

Participants' Satisfaction with HKCAAVQ's Training Activities
參加者對評審局培訓活動的滿意度



* Average score is calculated based on the participants' level of agreement with the statement "the overall quality of the event was high", where score 5 indicates "strongly agree" and score 1 indicates "strongly disagree".
平均分數乃根據參加者對「整體而言，培訓活動具質素」此陳述句之認同程度計算，以5分為滿分，5分為非常同意，1分為非常不同意。

APPOINTMENT AND ENGAGEMENT OF SPECIALISTS

Peer review is one of the guiding principles and lies at the core of the quality assurance process of HKCAAVQ. Hence, HKCAAVQ identifies and nominates prospective Specialists from its established networks including the Industry Training Advisory Committees (ITACs), trade unions, trade associations, industry training organisations, professional bodies, academia, and other local and international quality assurance organisations.

Specialists are appointed on the basis of their experience and expertise in relevant industries and/or disciplines as well as in quality assurance and/or the qualifications framework.

評審局專家委任和參與

同行評估是評審局質素保證程序的核心，同時亦是指導原則之一。故此，透過本局網絡，例如與行業培訓諮詢委員會、工會、行業組織、行業培訓機構、專業團體、學術機構及其他本港和國際質素保證組織等之連繫網絡，提名具相關經驗和專業知識的人士出任評審局專家。

評審局專家的甄選標準以其在相關行業及／或學科、質素保證和資歷架構領域之專長及經驗為依歸。

HKCAAVQ maintains a pool of Specialists and regularly reviews their utilisation with respect to the projected service demands to ensure an adequate supply and appropriate provision of experts supporting accreditation and assessment services.

評審局透過設立專家庫系統，恆常檢視預期的服務需求與相應所需專家的配對情況，以確保有足夠的評審局專家，為各項評審與評核服務提供適當支援。



As of 31 March 2025, 710 Specialists were listed in the Specialists Register covering all 14 Areas of Study and Training. The overall Specialists utilisation rate was 76%.

截至2025年3月31日，專家名冊內之評審局專家人數為710名，涵蓋資歷名冊中全部14個學習及培訓範疇。當中參與評審及評核服務的專家比率達76%。

FUTURE INITIATIVES

At HKCAAVQ, we are committed to tackling challenges and meeting the evolving needs of our stakeholders by leveraging new technologies and innovative methods. For instance, a data-based approach has been adopted for better training content reviews and adjustments when planning training activities.

展望將來

評審局致力運用新科技及創新方式應對各種挑戰，滿足持份者的不同需求。例如本局在規劃培訓活動時，採用數據為本的方法從而更有效地檢視和調整培訓內容。

In view of the ever-changing education landscape, HKCAAVQ aspires to continuously deliver up-to-date and effective training activities for stakeholders that aim to fulfill their expectations.

面對變化不斷的教育環境，評審局希望繼續提供緊貼社會發展及有效的培訓活動，以符合持份者的期望。

ENGAGEMENT AND COLLABORATION

對外連繫和合作

HKCAAVQ places prime importance on building strong links with a wide range of stakeholders not only to keep abreast of the latest developments in various sectors and industries, but also to share our quality assurance practices with education and training institutions, government authorities, partner agencies and members of the public both locally and internationally. We support this strategic objective by reaching out to stakeholders through dialogue and active engagement.

Through organising different types of activities, HKCAAVQ informs our stakeholders about the latest developments in our services and promotes and disseminates good practices in quality assurance on an annual basis. By invitation, we participate in activities organised by partnering organisations to share experiences and promote mutual understanding. We also take the initiatives to provide regular trainings, workshops and briefings to build capacity of our key stakeholders.

HKCAAVQ nurtures its close working relationship with the quality assurance community in Hong Kong and reinforces communication with the local and international communities by leveraging various means of communication such as publications, electronic platforms, and the official websites.

評審局高度重視與廣大持份者之間的緊密聯繫，以掌握不同界別與行業的最新發展，並藉此與各教育及培訓機構、政府部門、夥伴機構以及海內外公眾人士，分享我們的質素保證工作。為配合此策略目標，評審局透過進行對話及各項對外活動，與各界保持密切聯繫。

每年評審局均舉辦各類型活動，向持份者介紹評審局最新服務資訊，推廣及傳達質素保證工作中的良好作業模式。本局經常獲邀參與夥伴機構舉辦的活動，分享經驗及增進相互了解。評審局亦定期為不同持份者提供培訓、工作坊及簡報會，支援各界進一步認識質素保證工作。

評審局致力與本地質素保證業界持份者建立緊密聯繫，亦透過出版刊物、電子平台及官方網站等不同方式與本地及世界各地持份者保持良好溝通。



2024.05.20

HKCAAVQ Roundtable 2024 (May)
評審局圓桌會議2024(五月)

The second HKCAAVQ Roundtable of 2024 was held in May, bringing together HKCAAVQ Council Members, representatives from the Education Bureau and Qualifications Framework Secretariat, and HKCAAVQ professional staff. Prof Youhansen Eid, one of HKCAAVQ's non-local Council Members, delivered a presentation titled "Egypt's Higher Education Landscape and Quality Assurance System", featuring a case study of Nile University, which provided insights into Egypt's higher education landscape and the quality assurance system, as well as their respective development.

評審局2024年度第二次圓桌會議於5月舉行，參加者包括評審局大會成員、教育局及資歷架構秘書處代表，以及評審局職員。評審局非本地大會成員Youhansen Eid教授以「埃及高等教育生態及質素保證系統」(Egypt's Higher Education Landscape and Quality Assurance System)為題演講，通過尼羅河大學的個案研究，詳細講解埃及高等教育及質素保證的運作與發展。



2024.06.24

HKCAAVQ speaks at HKTEA Symposium 2024

評審局出席香港高等教育卓越教學聯盟研討會2024

Mr Albert Chow, Executive Director of HKCAAVQ, attended the HKTEA Symposium 2024, organised by the Hong Kong Teaching Excellence Alliance (HKTEA), and spoke as one of the panelists at a Presentation and Roundtable Discussions session moderated by Prof Poon Wai-yin, JP, Pro-Vice-Chancellor/Vice-President (Education) and Wei Lun Professor of Statistics of the Chinese University of Hong Kong. Other panelists making contributions to the session included renowned leaders of the academic sector namely Dr Albert Chau, Vice-President (Teaching and Learning) of Hong Kong Baptist University, Prof Cheng May-hung May, Vice President (Academic) and Chair Professor of Teacher Education of the Education University of Hong Kong, and Prof Pong Ting-chuen, Vice-President for Administration and Business of the Hong Kong University of Science and Technology.

The panelists engaged in insightful discussions on the theme “Exemplary T&L Practices, Challenges, Partnership and Synergy”, fostering a highly inspiring and interactive exchange platform.

評審局總幹事周慶邦先生獲邀出席由香港高等教育卓越教學聯盟主辦之研討會2024 (HKTEA Symposium 2024)，擔任其中一位討論小組成員，同場嘉賓包括多位學界領袖，包括香港浸會大學副校長(教與學)周偉立博士、香港教育大學副校長(學術)及教師教育講座教授鄭美紅教授、香港科技大學副校長(行政)龐鼎全教授，而討論環節主持人為香港中文大學副校長(教育)及偉倫統計學教授潘偉賢教授，JP。

與會嘉賓圍繞「教與學之實踐、挑戰、合作與協同效應典範」(Exemplary T&L Practices, Challenges, Partnership and Synergy)主題展開深入討論，促成富啟發性的互動交流平台。

ENGAGEMENT AND COLLABORATION 對外連繫和合作

2024.06.26

HKCAAVQ enters into MoU with Kazakhstan's Independent Agency for Accreditation and Rating (IAAR) 評審局與哈薩克斯坦獨立認證與評級機構簽訂諒解備忘錄

HKCAAVQ signed a Memorandum of Understanding (MoU) with the Independent Agency for Accreditation and Rating (IAAR) of Kazakhstan. The MoU was signed by Dr Alina Zhumagulova, General Director of IAAR, and Mr Albert Chow, Executive Director of HKCAAVQ, with Dr Timur Kanapyanov, Deputy General Director of IAAR, Dr Joe Hong, Deputy Executive Director (Academic) of HKCAAVQ, and Dr Chiu Sau-mee, Deputy Executive Director (Vocational and Professional Education and Training) of HKCAAVQ, witnessing the virtual ceremony. This MoU will enable close cooperation between HKCAAVQ and IAAR to develop and promote good practices in quality assurance, as well as to collaborate on quality assurance projects in the higher education sectors of both jurisdictions.

評審局與哈薩克斯坦獨立認證與評級機構 (IAAR) 簽訂諒解備忘錄，並由 IAAR 總監 Alina Zhumagulova 博士及評審局總幹事周慶邦先生代表簽署，線上簽署儀式由 IAAR 副總監 Timur Kanapyanov 博士、評審局副總幹事 (學術) 康慶祥博士及副總幹事 (職業專才教育) 招秀美博士見證。此諒解備忘錄將促進評審局與 IAAR 在高等教育及職業教育培訓質素保證方面緊密合作，推廣良好作業，並在雙方高等教育領域展開質素保證項目合作。



2024.08.09 & 2025.02.14

Student Liaison Meetings 學生聯絡小組會議

During the reporting period, HKCAAVQ held two Student Liaison Meetings in 2024 and 2025 respectively, inviting student representatives from nine local higher education institutions. At the Meetings, HKCAAVQ representatives introduced the Council's work and services, the Four-stage Quality Assurance Process, accreditation criteria and procedures, and the latest developments in the higher education sector. Through interactive games, case studies, and role-playing activities, student representatives gained a deeper understanding of quality assurance and accreditation processes, as well as the role of students in learning programme development.

報告期內，評審局分別於2024及2025年舉行了兩場「學生聯絡小組會議」，邀請來自九所本地高等教育院校的學生代表出席。活動上，評審局代表向他們介紹本局的工作和服務、四階段質素保證程序、評審準則和過程，以及高等教育界別的最新發展。透過互動遊戲、個案分析和角色扮演，讓學生代表對質素保證及評審工作，以及學生在課程規劃上的角色有更深入的了解。



2024.09.07 & 2024.10.19

Strive and Rise Programme
Activities

共創明「Teen」計劃活動

HKCAAVQ supported the “Strive and Rise Programme”, which was taken forward by an inter-departmental Task Force led by the Chief Secretary for Administration, by arranging group visit activities for underprivileged young people to help them broaden their horizons, build confidence, and set life goals. In 2024, two groups of programme participants visited HKCAAVQ, where representatives introduced the Hong Kong Qualifications Framework, Qualifications Register and HKCAAVQ’s role as a quality assurance agency and its scope of service. Through interactive discussions, participants were informed of the importance of lifelong learning, and were encouraged to explore their interests and plan for their future.

評審局參與由政務司司長領導跨部門行動小組推行的「共創明「Teen」計劃」，為來自弱勢社群的青少年安排團體參觀活動，推動學員開闊眼界，加強自信，建立正向人生觀，為未來定下目標。兩批計劃參加者分別於2024年期間到訪評審局，本局代表向參加者簡介香港資歷架構、資歷名冊，及評審局作為質素保證機構的角色及其服務範疇。透過富互動性的討論，參加者能認識到終身學習的重要性，並鼓勵他們探索個人興趣並制定未來發展計劃。

2024.09.23

HKCAAVQ Roundtable 2024
(September)

評審局圓桌會議2024(九月)



The third HKCAAVQ Roundtable was held in September 2024, with participants including HKCAAVQ Council Members, Qualifications Framework Secretariat representative, and HKCAAVQ professional staff. Dr Michael Fung, one of HKCAAVQ’s non-local Council Members, delivered a presentation titled “Developments in Higher Education and Lifelong Learning”. Through an exploration of case studies from various countries, Dr Fung shared his insights and perspectives that took the participants through a journey of reflections on the impacts of lifelong learning and shaping of future education from individual and institutional to the broader implications for the educational system.

評審局2024年度第三次圓桌會議於9月舉行，參加者包括評審局大會成員、資歷架構秘書處代表及評審局職員。評審局非本地大會成員Michael Fung博士以「高等教育的發展與終身學習」(Developments in Higher Education and Lifelong Learning)為題演講，通過不同國家的案例分析，帶領與會者反思終身學習的影響，並從個人、機構到教育體系層面探討如何塑造未來教育。

ENGAGEMENT AND COLLABORATION 對外連繫和合作



2024.09.24

HKCAAVQ Annual Dinner 2024 2024香港學術及職業資歷評審局周年晚宴

The HKCAAVQ Annual Dinner 2024, held at the New World Millennium Hong Kong Hotel, was graced by over 150 guests from academic, vocational, and industrial sectors. The event was officiated by Guest of Honour Dr Jeff Sze, JP, Under Secretary for Education of the Education Bureau of the HKSAR Government, alongside other officiating guests including Ms Wu Cheng, Deputy Director-General of the Department of Educational, Scientific and Technological Affairs of the Liaison Office of the Central People's Government in the HKSAR, Hon Rock Chen, SBS, JP, Council Chairman of HKCAAVQ, Mr Kasper Ng, Principal Assistant Secretary (Further Education) of the Education Bureau, Ms Margaret Cheng, JP, Council Vice-chairman of HKCAAVQ, Mr Albert Chow, Executive Director of HKCAAVQ, and Mr Steve Lai, General Manager of the Qualifications Framework Secretariat.

Dr Sze highlighted HKCAAVQ's pivotal role in upholding qualification standards and supporting government initiatives, such as the development of University of Applied Sciences, the Pilot Project on Applied Degree Programmes, and the development and promotion of quality assurance in the Guangdong-Hong Kong-Macao Greater Bay Area, while celebrating its full alignment with INQA/AHE's Good Practices in 2023. Dr Sze also expressed his unwavering confidence in HKCAAVQ's future growth and international standing.

Hon Rock Chen emphasised HKCAAVQ's continuous commitment to supporting the government in the development and enhancements of local education, qualifications, recognition and further internationalisation. Mr Albert Chow, who spoke on the theme of 'Reform', shared HKCAAVQ's plans to leverage digitalisation for service enhancement and diversification, in support of Hong Kong's position as an international education hub.

The Dinner also marked a farewell to the outgoing Council Member, Mr Peter Yan, JP, with Dr Sze presenting a gift on behalf of the HKCAAVQ Secretariat in recognition of his contributions. As the event concluded, Ms Margaret Cheng gave a heartfelt vote of thanks, reaffirming HKCAAVQ's dedication to pursuing educational excellence with EDB and our stakeholders.

「2024香港學術及職業資歷評審局周年晚宴」假千禧新世界香港酒店舉行，逾150名來自學術、職專及業界的嘉賓參與。晚宴由主禮嘉賓教育局副局長施俊輝博士，JP揭開序幕，其他主禮嘉賓包括中央人民政府駐香港特別行政區聯絡辦公室教育科技部副部長吳程女士、評審局大會主席陳仲尼議員，SBS，JP、教育局首席助理秘書長（延續教育）吳肇基先生、評審局大會副主席鄭惠貞女士，JP、評審局總幹事周慶邦先生及資歷架構秘書處總經理黎英偉先生。

施副局長強調評審局在保障資歷質素及支援政府措施的關鍵角色，包括發展應用科學大學、應用學位課程先導計劃及在粵港澳大灣區發展和推廣質素保證等項目，亦恭賀評審局於2023年獲國際高等教育質素保證網絡（INQA/AHE）認可，完全符合其良好作業模式。他亦表示對評審局未來發展以至國際地位充滿信心。

陳仲尼議員強調評審局將繼續支援政府發展和加強本地教育、資歷、認證和邁向國際化的措施；而周慶邦先生以「改革」為主題，分享評審局將以數碼化提升服務及擴展服務範疇的計劃，以支援香港作為國際教育樞紐的地位。

晚宴亦向即將卸任的大會成員任景信先生，JP致意，並由施副局長代表評審局秘書處致送紀念品。活動尾聲，鄭惠貞女士致謝辭，感謝各持份者支持，並重申評審局與教育局及持份者攜手追求卓越教育的承諾。

2024.10.25

PolyU x HKCAAVQ Seminar
理大 x 評審局研討會



HKCAAVQ and Senior Year Admission project team of the Hong Kong Polytechnic University launched the third seminar in the Exploring CAT Arrangement in Senior Year Admission series in October 2024, focusing on "Use of Technology for Transfer and Transparency".

評審局與香港理工大學的高年級入學研究團隊於2024年10月舉辦「探索高年級入學升學銜接及學分轉移安排研討會系列」第三場研討會，聚焦「利用科技轉移學分及提高透明度」(Use of Technology for Transfer and Transparency)。



2024.11.08

HKCAAVQ speaks at seminar hosted by the Education and Youth Development Bureau of Macao SAR
評審局出席澳門教青局講座

Representatives from HKCAAVQ, including Mr Albert Chow, Executive Director, Ms Anne Lau, the then Head and Senior Registrar of QFQR & IT, and Ms Ava Ki, Deputy Head and Registrar of Qualifications Assessment, were invited to speak at the seminar titled "Major Channels of Qualifications Assessments and Verification Techniques" as part of the Macao Higher Education Seminar Series hosted by the Education and Youth Development Bureau (DSEDJ) of the Macao SAR Government. The event was attended by over 80 representatives from DSEDJ and higher education institutions in Macao.

評審局代表獲邀出席由澳門特區政府教育及青年發展局(教青局)舉辦之「澳門高等教育系列講座」，主題為「學歷評估的主要途徑及核查技巧分享」，包括總幹事周慶邦先生、時任總主任／高級評審主任(資歷架構及資歷名冊、資訊科技)劉燕萍女士及副總主任／評審主任(學歷評估)祁惠玲女士，與逾80名來自教青局及澳門高等教育機構的代表交流。

The event commenced by Mr Albert Chow's overview of HKCAAVQ's work, highlighting the importance of quality assurance in education, followed by Ms Ava Ki's and Ms Anne Lau's presentations, which respectively focused on qualifications assessment, and the development, application and management of the Hong Kong Qualifications Register. The seminar concluded with an interactive Q&A session addressing challenges and opportunities in qualifications assessments.

周總幹事先致開幕辭，向與會者簡介評審局的工作及闡述教育界質素保證工作的重要性。隨後，祁惠玲女士重點分享評審局的學歷評估工作，劉燕萍女士則講解香港資歷名冊的發展、應用情況與管理。研討會以問答環節作結，與會者就學歷評估的挑戰與機遇進行深入討論。

ENGAGEMENT AND COLLABORATION 對外連繫和合作



2024.11.11

HKCAAVQ attends the Launch Ceremony of the Alliance of Universities of Applied Sciences

評審局出席應用科學大學聯盟成立儀式

HKCAAVQ Chairman Hon Rock Chen, SBS, JP, along with HKCAAVQ Council Members, and Executive Director Mr Albert Chow attended the Launch Ceremony of the Alliance of Universities of Applied Sciences. The ceremony was also graced by the Secretary for Education Dr Choi Yuk-lin, JP, and the Permanent Secretary for Education Ms Michelle Li, JP, Chairman of the Alliance's Steering Committee. Deputy Chief Secretary for Administration Mr Cheuk Wing-hing, GBS, JP, expressed satisfaction with the staunch sectoral support for the government's initiative of Universities of Applied Sciences.

Leaders from member institutions of the Alliance, including Prof Paul Lam, President of Hong Kong Metropolitan University, Prof Lo Tit-wing, Acting President of Saint Francis University, Prof Sally Chan, President of Tung Wah College, and Prof Alan Lau, President of Technological and Higher Education Institute of Hong Kong, attended the ceremony.

This launch ceremony marked a key milestone in advancing Hong Kong's VPET sector. HKCAAVQ welcomed the establishment of the alliance and looked forward to collaborating with the Alliance to enhance the diversity and recognition of VPET, nurturing applied talents for Hong Kong's future development.

評審局主席陳仲尼議員，SBS，JP，聯同多位評審局大會成員及總幹事周慶邦先生出席「應用科學大學聯盟成立儀式」。教育局局長蔡若蓮博士，JP，及教育局常任秘書長兼聯盟督導委員會主席李美嫦女士，JP亦有出席。政務司副司長卓永興先生，GBS，JP，對社會各界支持政府發展應用科學大學表示滿意。

聯盟成員院校代表亦有出席，包括香港都會大學校長林群聲教授、聖方濟各大學署理校長盧鐵榮教授、東華學院校長陳慧慈教授，以及香港高等教育科技學院校長劉建德教授。

是次典禮標誌著香港職專教育發展的重要里程碑，評審局歡迎聯盟成立，並期待與聯盟展開合作，以提升職專教育的多元性及認受性，為香港的未來發展培育應用型人才。





2024.11.22

HKCAAVQ attends FSTE Summit 2024
評審局出席
自資高等教育聯盟峰會2024

HKCAAVQ attended the FSTE Summit 2024, hosted by the Federation of Self-financing Tertiary Institutions (FSTE). The Summit, themed “Self-financing Higher Education in a Global Context”, celebrated FSTE’s 30th Anniversary. The Summit featured keynote speeches by Prof Keiko Ikeda, Vice Director of Kansai University’s Institute for Innovative Global Education, and Dr Timothy Chan, Vice Provost of the Singapore Institute of Management, respectively, highlighting global partnerships and academic excellence in higher education. Dr Choi Yuk-lin, JP, Secretary for Education, presented the FSTE Teaching Excellence Awards to educators from FSTE Member Institutions during the Summit.

評審局出席由自資高等教育聯盟舉辦的2024年度峰會(FSTE Summit 2024)，以「全球背景下的自資高等教育」(Self-financing Higher Education in a Global Context)為主題，慶祝聯盟成立三十周年。活動上，日本關西大學池田佳子教授及新加坡管理學院副教務長Timothy Chan博士分別發表主題演講，聚焦高等教育之全球合作及學術卓越；會上教育局局長蔡若蓮博士，JP亦代表聯盟向成員院校的教育工作者頒發傑出教學獎。

One of the key highlights of the Summit was a panel discussion themed “Developing Hong Kong into an International Education Hub”, facilitated by Mr Albert Chow, Executive Director of HKCAAVQ, featuring Mr Esmond Lee, JP, Deputy Secretary for Education (1) of the Education Bureau, Mr Victor Kwok, Head of Education & Youth of Our Hong Kong Foundation, Prof Reggie Kwan, Provost of Hong Kong Metropolitan University, Prof Ikeda, and Dr Chan. Mr Chow also shared insights into quality assurance on behalf of HKCAAVQ.

峰會的焦點之一，是由評審局總幹事周慶邦先生主持的專題討論，該環節以「發展香港成為國際教育樞紐」為主題，並邀得教育局副秘書長(1)李忠善先生，JP、團結香港基金教育及青年研究主管郭凱傑先生、香港都會大學學術副校長關清平教授、池田佳子教授和Timothy Chan博士分享見解；周總幹事亦代表評審局分享了對質素保證的見解。

2025.01.20

HKCAAVQ Roundtable 2025
評審局圓桌會議2025



HKCAAVQ Roundtable 2025 was held in January. Mr Douglas Blackstock, one of HKCAAVQ’s non-local Council Members, delivered a presentation titled “Quality Assurance Fit for the Changing World of Higher Education: A Perspective from Europe”, providing a comprehensive overview of the work of European Association for Quality Assurance in Higher Education (ENQA), its future development plans, and an analysis of current challenges in the quality assurance sector.

評審局圓桌會議2025於1月舉行。評審局非本地大會成員Douglas Blackstock先生以「配合不斷變化的高等教育界之質素保證：歐洲視角」(Quality Assurance Fit for the Changing World of Higher Education: A Perspective from Europe)為題演講，詳細介紹歐洲高等教育品質保證協會(ENQA)的工作及未來發展計劃，並分析質素保證行業當前面臨的挑戰。

ENGAGEMENT AND COLLABORATION 對外連繫和合作



2025.02.13

HKCAAVQ attends HKIAAC Accreditation Award Ceremony 評審局出席廉政學院資歷架構認證 頒授典禮

The Hong Kong International Academy Against Corruption (HKIAAC) held its Accreditation Award Ceremony, celebrating the attainment of Level 5 under the Hong Kong Qualifications Framework (QF) for both the HKIAAC and the ICAC's Professional Diploma in Anti-Corruption. Mr Albert Chow, Executive Director of HKCAAVQ, presented the accreditation to the ICAC, with Commissioner Mr Woo Ying-ming acknowledging the HKIAAC's remarkable achievement in attaining QF recognition in its inaugural year.

Mr Chow highlighted the unprecedented success of both the HKIAAC and the ICAC's induction course in achieving QF Level 5 on their first application, setting a global benchmark for anti-corruption professionals.

評審局總幹事周慶邦先生出席由香港國際廉政學院(廉政學院)舉辦的「資歷架構認證頒授典禮」,代表頒授香港資歷架構第五級別認證予廉政學院及廉政公署的「反貪專業文憑」入職課程。廉政專員胡英明先生亦於典禮上表彰廉政學院在成立首年即成功獲取資歷架構認可,成就非凡。

周總幹事表示,廉政學院及廉政公署入職課程均於首次申請即成功獲取第五級資歷認證,在職業及專業範疇史無前例,為全球反貪專業樹立標杆。

2025.02.22

HKCAAVQ speaks at HKU SPACE's Third International Conference 評審局出席香港大學專業進修學院第三屆國際會議

Mr Albert Chow, Executive Director of HKCAAVQ, was invited to speak at the HKU SPACE's Third International Conference on Quality in Self-financed Higher Education, titled "Connecting Local and Global". One of the event's highlights was the roundtable discussion on "The Prospects for Self-financed Tertiary Education in the Greater Bay Area", chaired by Prof William Lee, Director of HKU SPACE. The panel included Mr Albert Chow, Ir Dr Alex Chan, Chairman of the Committee on Self-financing Post-secondary Education, and Prof Ronald Chung, Chairman of the Federation for Self-financing Tertiary Education and Dean of the School of Continuing Education at Hong Kong Baptist University.

Mr Chow presented on "HKCAAVQ as the Regional Accreditation Authority Supporting the Development of Tertiary Education in the Greater Bay Area", emphasising HKCAAVQ's role as a quality assurance agency and outlining strategies to position Hong Kong as an international education hub.

香港大學專業進修學院主辦的第三屆國際會議,聚焦自資高等教育的質素,評審局總幹事周慶邦先生獲邀發言。會議亮點為由香港大學專業進修學院院長李經文教授主持的圓桌討論,題為「大灣區自資高等教育前景」(The Prospects for Self-financed Tertiary Education in the Greater Bay Area)。討論嘉賓包括周總幹事、自資專上教育委員會主席陳兆根博士工程師,以及自資高等教育聯盟主席兼香港浸會大學持續教育學院院長鍾志杰教授。

周總幹事發表題為「評審局作為區域評審機構支持大灣區高等教育發展」(HKCAAVQ as the Regional Accreditation Authority Supporting the Development of Tertiary Education in the Greater Bay Area)的演講,強調評審局作為區內質素保證機構的獨特角色,並闡述將香港定位為國際教育中心的策略與措施。



2025.03.10

HKCAAVQ renews MoU with Japan's National Institution for Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE)

評審局與日本獨立行政法人大學改革支援・學位授與機構續簽諒解備忘錄

HKCAAVQ and the National Institution for Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE) successfully renewed the Memorandum of Understanding (MoU) to continue the strategic alliance established since 2010, and to enhance external quality assurance in both jurisdictions. The MoU was jointly signed by Mr Albert Chow, Executive Director of HKCAAVQ, and Dr Hattori Yasunao, President of NIAD-QE, witnessed by NIAD-QE representatives Prof Todayama Kazuhisa, Prof Mori Rie, and Ms Toyoshima Mihoko, alongside Dr Joe Hong, Deputy Executive Director (Academic), and Dr Chiu Sau-mee, Deputy Executive Director (Vocational and Professional Education and Training) of HKCAAVQ.

Mr Chow emphasised HKCAAVQ's commitment to advancing quality assurance and accreditation in Hong Kong while fostering ties with regional and global partners. Dr Hattori expressed optimism about future co-operation between HKCAAVQ and NIAD-QE for the further development of promoting quality assurance of education.

評審局與日本獨立行政法人大學改革支援・學位授與機構(NIAD-QE)成功續簽諒解備忘錄，旨在繼續自2010年雙方建立的策略聯盟，提升兩地外部質素保證。諒解備忘錄由評審局總幹事周慶邦先生及NIAD-QE會長服部泰直(Hattori Yasunao)博士簽署，並由NIAD-QE的Todayama Kazuhisa教授、Mori Rie教授、Toyoshima Mihoko女士，以及評審局副總幹事(學術)康慶祥博士及副總幹事(職業專才教育)招秀美博士見證。

周總幹事強調評審局致力於推動香港的質素保證及評審工作，並積極與區域及全球質素保證機構合作，而服部博士表示，對與評審局繼續攜手合作推廣教育之質素保證充滿信心。

ENGAGEMENT AND COLLABORATION 對外連繫和合作



2025.03.14

Joining the New Journey of QR – QR Operators Briefing 2025 與資歷名冊同啟征程 – 資歷名冊營辦者簡報會 2025

Joining the New Journey of QR – QR Operators Briefing 2025, hosted by HKCAAVQ and co-organised by the Qualifications Framework Secretariat, focused on the latest developments of the Qualifications Framework and the Qualifications Register (QR), and announced the launch of the QR website with a brand-new appearance and functions. The event was attended by nearly 100 participants.

At the event, Mr Albert Chow, Executive Director of HKCAAVQ, and Dr Chiu Sau-mee, Deputy Executive Director (Vocational and Professional Education and Training), expressed gratitude for the efforts and support from the programme operators, stating that HKCAAVQ would continue to fulfill its role as the gatekeeper of quality assurance, committed to improving and enhancing the QR of Hong Kong to provide high-quality services to stakeholders.

由評審局主辦、資歷架構秘書處協辦的「與資歷名冊同啟征程—資歷名冊營辦者簡報會 2025」，聚焦資歷架構及資歷名冊的最新發展，並公布以嶄新面貌和功能推出的資歷名冊網站。近百名參加者出席活動。

評審局總幹事周慶邦先生及副總幹事（職業專才教育）招秀美博士於活動上感謝課程營辦者的努力和支持，並表示評審局將繼續做好本地質素保證把關者的角色，致力完善和提升香港的資歷名冊，為持份者提供優質的服務。





FINANCIAL REPORT

財務報告

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告書

TO THE COUNCIL MEMBERS OF HONG KONG COUNCIL FOR ACCREDITATION OF ACADEMIC AND VOCATIONAL QUALIFICATIONS

(Established under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance)

OPINION

We have audited the financial statements of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") set out on pages 70 to 108, which comprise the statement of financial position as at 31 March 2025, and the statement of profit or loss and other comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In our opinion, the financial statements give a true and fair view of the financial position of the Council as at 31 March 2025, and of its financial performance and its cash flows for the year then ended in accordance with HKFRS Accounting Standards as issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

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 Council 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.

OTHER INFORMATION

The 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.

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

致香港學術及職業資歷評審局成員
香港學術及職業資歷評審局
(按照《香港學術及職業資歷評審局條例》成立)

意見

本核數師行(以下簡稱「我們」)已審計列載於第70至108頁的香港學術及職業資歷評審局(以下簡稱「貴局」)之財務報表，此財務報表包括於二零二五年三月三十一日的財務狀況表與截至該日止年度的損益及其他全面收益表、儲備變動表和現金流量變動表，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》真實與公平地反映了貴局於二零二五年三月三十一日的財務狀況及截至該日止年度的財務表現及現金流量。

意見基礎

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須承擔之責任」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。我們相信所獲得的審計憑證能充足及適當地為提出的審計意見提供基礎。

其他資訊

貴局成員需對其他資訊內容負責，包括刊載於年報內的資訊，但不包括財務報表及我們的核數師報告。

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

INDEPENDENT AUDITOR'S REPORT 獨立核數師報告書

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, 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.

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

The council members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS Accounting Standards as issued by the HKICPA, and for such internal control as the 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 council members are responsible for assessing the Council'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 council members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council'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 solely to you, as a body, in accordance with section 15 of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 1150), 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.

結合我們對財務報表的審計，我們的責任是閱讀其他資訊，在此過程中，考慮其他資訊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。基於我們已執行的工作，如果我們認為其他資訊存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

評審局成員及管理層就財務報表須承擔的責任

貴局成員須負責根據香港會計師公會頒佈的《香港財務報告準則》編製反映真實與公平的財務報表，並由成員決定所有必要的相關內部監控，以確保財務報表的編制不存在由於欺詐或錯誤而導致的重大錯誤陳述。

在編製財務報表時，貴局成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，除非貴局成員有意將貴局清盤或停止經營，或別無其他實際的替代方案。

管理層須負責監督貴局的財務報告過程。

核數師就審計財務報表須承擔之責任

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，並按照《香港學術及職業資歷評審局條例》第15部分(第1150章)的規定僅向全體成員提供包括我們意見的核數師報告。除此以外，我們的報告不作其他用途。我們並不就報告之內容對任何其他人士負責或承擔任何責任。合理保證是高度保證，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匯總起來可能影響財務報表使用者就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。

INDEPENDENT AUDITOR'S REPORT 獨立核數師報告書

As part of an audit in accordance with HKSAs, 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.
- 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council members.
- Conclude on the appropriateness of the 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 Council'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 Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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，或凌駕於內部監控之上，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。
- 了解與審計相關的內部監控，以制定合適之審核程序，但目的並非對貴局內部監控的有效性發表意見。
- 評價貴局成員所採用會計政策的恰當性及作出的會計估計和相關披露的合理性。
- 對貴局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，未來事項或情況也有可能導致貴局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否公平地反映當中之交易和事項。

INDEPENDENT AUDITOR'S REPORT 獨立核數師報告書

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.

The engagement partner on the audit resulting in this independent auditor's report is Man, Ka Lai (Practising certificate number: P05570).

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
9 September 2025

除其他事項外，我們還與管理層溝通計劃的審核範圍、時間安排、重大審計發現等，包括任何在審計中識別出之內部監控重要漏洞。

負責本獨立核數師報告的審計項目合夥人為文嘉麗(執業證書編號：P05570)。

德勤•關黃陳方會計師行
執業核數師
香港
二零二五年九月九日

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

損益及其他全面收益表

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

		Notes 附註	2025 HK\$ 港幣	2024 HK\$ 港幣
Income	收入			
Revenue	營業收入	5	114,388,105	104,490,395
Government grants	政府補助		4,700,000	4,797,320
Investment income	投資收入	6	9,015,259	8,112,573
Other income	其他收入	7	367,868	16,227
			128,471,232	117,416,515
Expenditures	支出			
Staff costs	員工成本		(66,104,146)	(65,002,654)
Administrative expenses	行政費用		(13,075,962)	(13,685,663)
Direct accreditation and consultancy costs	直接評審／顧問成本		(19,730,473)	(20,446,493)
Council meeting and committee expenses	本局會議及委員會支出		(1,329,253)	(1,147,322)
			(100,239,834)	(100,282,132)
Surplus for the year	本年度盈餘	8	28,231,398	17,134,383
Other comprehensive income (expense)	其他全面收益(開支)			
<i>Item that will not be reclassified subsequently to profit or loss:</i>	<i>其後不會重新分類至損益的項目：</i>			
Fair value gain (loss) on investments in equity instruments at fair value through other comprehensive income ("FVTOCI")	以公允價值計量且其變動計入其他全面收益的權益工具投資之公允價值收益(虧損)		5,133,150	(2,929,950)
Other comprehensive income (expense) for the year	本年度其他全面收益(開支)		5,133,150	(2,929,950)
Total comprehensive income for the year	本年度全面收益合計		33,364,548	14,204,433

STATEMENT OF FINANCIAL POSITION

財務狀況表

At 31 March 2025 於二零二五年三月三十一日

		Notes 附註	2025 HK\$ 港幣	2024 HK\$ 港幣
Non-current assets	非流動資產			
Property and equipment	物業及設備	10	2,966,744	3,193,971
Debt instruments at amortised cost	按攤銷成本計量之 債務工具	11	60,313,279	60,659,152
Equity instruments at FVTOCI	以公允價值計量且其 變動計入其他全面 收益的權益工具	12	17,946,900	12,813,750
			81,226,923	76,666,873
Current assets	流動資產			
Account and other receivables	應收賬款和其他應收款	13	21,793,961	19,332,781
Contract assets	合約資產	15	—	183,395
Cash and cash equivalents	現金及現金等價物	14	3,982,337	18,733,426
Fixed bank deposits with more than three months to maturity when raised	三個月以上到期的 定期銀行存款	14	202,167,434	153,344,235
			227,943,732	191,593,837
Current liabilities	流動負債			
Contract liabilities	合約負債	15	34,961,102	27,687,706
Other payables and accruals	其他應付賬款及應計費用		6,110,361	4,829,468
Provision for staff gratuities	員工約滿酬金準備	16	3,252,377	5,307,837
			44,323,840	37,825,011
Net current assets	流動資產淨值		183,619,892	153,768,826
Total assets less current liabilities	資產總值減流動負債		264,846,815	230,435,699
Reserves	儲備			
General reserve	一般儲備		100,300,000	100,300,000
Designated reserve	指定儲備		160,554,397	132,322,999
Investment revaluation reserve	投資重估儲備		977,300	(4,155,850)
Total reserves	儲備總額		261,831,697	228,467,149
Non-current liability	非流動負債			
Provision for staff gratuities	員工約滿酬金準備	16	3,015,118	1,968,550
			3,015,118	1,968,550
Total reserves and non-current liability	儲備總額及非流動負債		264,846,815	230,435,699

The financial statements on pages 70 to 108 were approved and authorised for issue by the Council members on 9 September 2025 and are signed on its behalf by:



Chairman
主席

本局成員二零二五年九月九日批准並授權刊載於第70至108頁之財務報表，並由下列人士代表簽署：



Executive Director
總幹事

STATEMENT OF CHANGES IN RESERVES

儲備變動表

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

		Accumulated surpluses	General reserve	Designated reserve	Investment revaluation reserve	Total
		累計盈餘 HK\$ 港幣	一般儲備 HK\$ 港幣 (note (a)) (附註(a))	指定儲備 HK\$ 港幣 (note (b)) (附註(b))	投資重估 儲備 HK\$ 港幣 (note (c)) (附註(c))	合計 HK\$ 港幣
At 1 April 2023	於二零二三年 四月一日	—	87,000,000	128,488,616	(1,225,900)	214,262,716
Surplus for the year	本年度盈餘	17,134,383	—	—	—	17,134,383
Other comprehensive expense for the year	本年度其他全面 支出	—	—	—	(2,929,950)	(2,929,950)
Total comprehensive income (expense) for the year	本年度全面收益 (支出)合計	17,134,383	—	—	(2,929,950)	14,204,433
Transfer from accumulated surpluses for the year	本年度自累計盈餘 轉撥	(17,134,383)	13,300,000	3,834,383	—	—
At 31 March 2024	於二零二四年 三月三十一日	—	100,300,000	132,322,999	(4,155,850)	228,467,149
Surplus for the year	本年度盈餘	28,231,398	—	—	—	28,231,398
Other comprehensive income for the year	本年度其他全面 收益	—	—	—	5,133,150	5,133,150
Total comprehensive income for the year	本年度全面收益 合計	28,231,398	—	—	5,133,150	33,364,548
Transfer from accumulated surpluses for the year	本年度自累計盈餘 轉撥	(28,231,398)	—	28,231,398	—	—
At 31 March 2025	於二零二五年 三月三十一日	—	100,300,000	160,554,397	977,300	261,831,697

Notes:

- (a) The general reserve has been established since 1 April 2019 in order to meet operational contingencies and to safeguard the Council's ability to continue as a going concern. It is transferred to or from the accumulated surplus up to the actual annual operating expenditure (excluding any future depreciation charges of the related assets under the designated reserve) as at the year ended of reporting periods (rounded to the nearest million). The general reserve is available for general use and can be utilised at the discretion of the Council.
- (b) The designated reserve has been established since 1 April 2019 for the future capital expenditure requirement on leasehold properties. It is transferred to or from the accumulated surplus plus any surplus in excess of the agreed ceiling of the general reserve.
- (c) The investment revaluation reserve comprises the cumulative net change in the fair value of equity instruments at FVTOCI held at the end of the reporting period and is dealt with in accordance with the accounting policies in note 3.

附註：

- (a) 一般儲備乃自二零一九年四月一日起設立，以應對營運上的突發需要及確保本局的財政持續穩健。該等儲備乃於報告期末由累計盈餘轉入或轉出，金額上限為實際的年度經營開支（不包括未來於指定儲備下相關資產的折舊支出）（四捨五入至最接近的百萬位）。一般儲備可作一般用途，並由本局自主運用。
- (b) 指定儲備乃自二零一九年四月一日起設立，以滿足租賃物業相關的未來資本支出要求。該等儲備乃由累計盈餘轉入或轉出，金額為超出一般儲備協定上限之盈餘。
- (c) 投資重估儲備包含於報告期末所持以公允價值計量且其變動計入其他全面收益的權益工具的公允價值的累計變動淨額，並根據附註3的會計政策處理。

STATEMENT OF CASH FLOWS

現金流量變動表

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

	Note 附註	2025 HK\$ 港幣	2024 HK\$ 港幣
OPERATING ACTIVITIES	經營活動		
Surplus for the year	本年度盈餘	28,231,398	17,134,383
Adjustments for:	調整項目：		
Depreciation	折舊	1,487,761	1,338,246
Interest income	利息收入	(8,426,209)	(7,615,323)
Dividend income from equity instruments	權益工具股息收益	(589,050)	(497,250)
Unrealised foreign exchange loss	未實現匯兌損失	326,752	130,396
Operating cash flows before movements in working capital	營運資金變動前的經營 現金流量	21,030,652	10,490,452
(Increase) decrease in account and other receivables	應收賬款和其他應收款 (增加)減少	(2,751,542)	154,553
Decrease in contract assets	合約資產減少	183,395	164,607
Decrease in deferred government grants	遞延政府補助減少	—	(97,320)
Increase in contract liabilities	合約負債增加	7,273,396	4,266,756
Increase in other payables and accruals	其他應付賬款和應計 費用增加	1,280,893	467,276
(Decrease) increase in provision for staff gratuities	員工約滿酬金準備 (減少)增加	(1,008,892)	1,268,185
NET CASH FROM OPERATING ACTIVITIES	經營活動所得的現金 淨額	26,007,902	16,714,509
INVESTING ACTIVITIES	投資活動		
Payment for purchase of property and equipment	購入物業及設備付款	(1,260,534)	(1,574,526)
Proceeds from redemption of financial assets at amortised costs	贖回按攤銷成本計量之 金融資產所得款項	—	7,850,001
Placement of bank deposits with maturity of more than three months at acquisition	存入三個月以上到期的 銀行存款	(202,167,434)	(153,344,235)
Withdrawal of bank deposits with maturity of more than three months at acquisition	提取三個月以上到期的 銀行存款	153,344,235	117,942,107
Interest received	已收利息	8,735,692	6,645,838
Dividend received	已收股息	589,050	497,250
NET CASH USED IN INVESTING ACTIVITIES	投資活動使用的現金 淨額	(40,758,991)	(21,983,565)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少 淨額	(14,751,089)	(5,269,056)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初現金及現金等價物	18,733,426	24,002,482
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年末現金及現金等價物	3,982,337	18,733,426

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NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

1. STATUS OF THE COUNCIL

Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") is a body corporate established under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 1150). Under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 592) (the "Ordinance") the Council assumes its statutory role as the Accreditation Authority and Qualification Registry ("QR") Authority under the Qualifications Framework ("QF"). As the Accreditation Authority, the Council is responsible for developing and implementing the standards and mechanisms for accreditation of academic and vocational qualifications to underpin the QF and for organising the accreditation exercises for the purposes as specified in the Ordinance. The Council also provides advice to the Government of the Hong Kong Special Administrative Region (the "HKSAR Government") on the registration of non-local academic and professional courses, the assessment on non-local qualifications and also on educational standards and qualifications generally. The Chairman, Vice Chairman, all other Members and Executive Director of the Council are appointed by the Chief Executive of the HKSAR Government. Also, the determination of accreditation fees, the financial budget and other operating policies of the Council are approved by the HKSAR Government. Therefore the Council considers itself to be a government-related entity.

The address of the registered office and principal place of operation is 10 Siu Sai Wan Road, Chai Wan, Hong Kong.

The financial statements are presented in Hong Kong dollars ("HK\$"), which is the same as the functional currency of the Council.

1. 香港學術及職業資歷評審局的背景

香港學術及職業資歷評審局(「本局」)是按照《香港學術及職業資歷評審局條例》(第1150章)成立的法人團體。根據《學術及職業資歷評審條例》(第592章)(「條例」),本局被指定為資歷架構下法定的評審當局及資歷名冊當局。作為評審當局,本局就《學術及職業資歷評審條例》發展及實施學術或職業資歷評審的標準及機制,以作為資歷架構的基礎及進行評審考核。此外,本局亦負責就香港非本地學術及專業課程的註冊,香港非本地資歷的評估以及整體教育水準和資歷,向香港特別行政區政府(「政府」)提供意見。本局主席、副主席、所有成員和總幹事均由政府行政長官委任。另外,本局所制訂的評審收費、財政預算和其他營運政策均須由政府核准。因此,本局認為本局可被視為屬於政府相關實體。

本局之註冊辦事處及主要營業地址為香港柴灣小西灣道10號。

本財務報表以港幣(「港幣」)呈列,而港幣亦為本局之功能貨幣。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

2. APPLICATION OF NEW AND AMENDMENTS TO HKFRS ACCOUNTING STANDARDS AND CHANGES IN OTHER ACCOUNTING POLICIES

Amendments to HKFRS Accounting Standards that are mandatorily effective for the current year

In the current year, the Council has applied the following amendments to HKFRS Accounting Standards issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") for the first time, which are mandatorily effective for the annual periods beginning on 1 April 2024 for the preparation of the financial statements:

Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020)
Amendments to HKAS 1	Non-current Liabilities with Covenants
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements

The application of the amendments to HKFRS Accounting Standards in the current year has had no material impact on the Council's financial positions and performance for the current and prior years and/or on the disclosures set out in these financial statements.

2. 應用香港財務報告準則（「香港財務報告準則」）之新訂及修訂本

於本年度強制生效之香港財務報告準則之修訂本

於本年度，本局首次採用了香港會計師公會頒佈的以下香港財務報告準則的修訂本，該等修訂在二零二四年一月一日或之後開始編制財務報表的年度期間強制生效。

香港財務報告準則第16號修訂本	售後租回中之租賃負債
香港會計準則第1號修訂本	將負債分類為流動或非流動及香港詮釋第5號(2020)之相關修訂
香港會計準則第1號修訂本	附有契約條件的非流動負債
香港會計準則第7號及香港財務報告準則第7號修訂本	供應商融資安排

於本年度應用《香港財務報告準則》修訂本對本局於本年度及過往年度之財務表現及狀況及／或此等財務報表所載之披露並無重大影響。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

2. APPLICATION OF NEW AND AMENDMENTS TO HKFRS ACCOUNTING STANDARDS AND CHANGES IN OTHER ACCOUNTING POLICIES (continued)

New and amendments to HKFRS Accounting Standards in issue but not yet effective

The Council has not early applied the following new and amendments to HKFRS Accounting Standards that have been issued but are not yet effective:

Amendments to HKFRS 9 and HKFRS 7	Amendments to the Classification and Measurement of Financial Instruments ³
Amendments to HKFRS 9 and HKFRS 7	Contracts Referencing Nature-dependent Electricity ³
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ¹
Amendments to HKFRS Accounting Standards	Annual Improvements to HKFRS Accounting Standards — Volume 11 ³
Amendments to HKAS 21	Lack of Exchangeability ²
HKFRS 18	Presentation and Disclosure in Financial Statement ⁴
HKFRS 19	Subsidiaries without Public Accountability: Disclosures ⁴

¹ Effective for annual periods beginning on or after a date to be determined.

² Effective for annual periods beginning on or after 1 January 2025.

³ Effective for annual periods beginning on or after 1 January 2026.

⁴ Effective for annual periods beginning on or after 1 January 2027.

The Council members anticipate that the application of the new and amendments to HKFRS Accounting Standards will have no material impact on the financial statements in the foreseeable future.

2. 應用香港財務報告準則(「香港財務報告準則」)之新訂及修訂本(續)

已頒佈但仍未生效的新訂及經修訂香港財務報告準則

本局尚未提前應用以下已頒佈但仍未生效的新訂及經修訂香港財務報告準則：

香港財務報告準則第9號及香港財務報告準則第7號(修訂本)	金融工具的分類及計量 ³
香港財務報告準則第9號及香港財務報告準則第7號(修訂本)	依賴自然能源生產電力之合約 ³
香港財務報告準則第10號及香港會計準則第28號(修訂本)	投資者與其聯營公司或合營企業之間出售或注入資產的出售或投入 ¹
香港財務報告準則(修訂本)	香港財務報告準則年度改進第11卷 ³
香港會計準則第21號(修訂本)	缺乏可兌換性 ²
香港財務報告準則第18號	財務報表的呈列及披露 ⁴
香港財務報告準則第19號	非公共受託責任附屬公司：披露 ⁴

¹ 於待定期或之後開始的年度期間生效。

² 於2025年1月1日或之後開始的年度期間生效。

³ 於2026年1月1日或之後開始的年度期間生效。

⁴ 於2027年1月1日或之後開始的年度期間生效。

本局成員預期應用新訂及經修訂香港財務報告準則在可預見未來不會對財務報表產生重大影響。

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION

3.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with HKFRS Accounting Standards issued by the HKICPA. For the purpose of preparation of the financial statements, information is considered material if such information is reasonably expected to influence decisions made by primary users.

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies set out below.

3.2 Material accounting policy information

Revenue from contracts with customers

Information about the Council's accounting policies relating to contracts with customers is provided in Note 5.

Government grants

Government grants are not recognised until there is reasonable assurance that the Council will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Council recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Council should purchase, construct or otherwise acquire non-current assets are recognised as deferred revenue in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Council with no future related costs are recognised in profit or loss in the period in which they become receivable.

3. 財務報表之編製基準及重大會計政策資料

3.1 財務報表之編製基準

財務報表乃根據香港會計師公會頒佈之香港財務報告準則而編製。就編製綜合財務報表而言，倘資料合理預期可影響主要使用者所作出之決定，則有關資料被視作重大。

除部份金融工具在每個報告期末以公允價值計量外，財務報表均以歷史成本基礎編制，如下文所載會計政策所述。

3.2 重大會計政策資料

來自客戶合約之收益

附註5提供了本局與客戶合約相關的會計政策的資訊。

政府補助

政府補助在可合理保證本局將遵守補助金所附帶的條件且將接獲補助金時，方予確認。

政府補助乃於本局將補助金擬補償的有關成本確認為開支的期間有系統地於損益中確認。具體而言，主要條件為本局須購買、建設或以其他方式收購非流動資產的政府補助會於財務狀況表內確認為遞延收入，並有系統及合理地按有關資產的使用年期轉撥至損益。

作為已產生開支或損失的補償的應收款項或為本局提供即時財政支援（不涉及未來相關成本）的政府助金於成為應收款項的期間於損益中確認。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information

Property and equipment

Property and equipment are stated in the statement of financial position at cost, less subsequent accumulated depreciation and subsequent accumulated impairment losses, if any.

Depreciation is recognised so as to write off the cost of assets less their residual values over their estimated useful lives, using the straight-line method as follows:

Leasehold improvements	Over the remaining term of the lease
Furniture and equipment	5 years
Computer equipment	5 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

An item of property and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

Impairment of property and equipment

At the end of each reporting period, the Council reviews the carrying amounts of its property and equipment to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the relevant asset is estimated in order to determine the extent of the impairment loss (if any).

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

物業及設備

物業及設備按照成本值減其後的累計折舊及其後的累計減值損失在財務狀況表報值(如有)。

固定資產項目的折舊是以直線法在以下估計可使用年期內沖銷其扣除估計殘值的成本計算：

租賃改良	尚餘租賃年期
傢具和設備	5年
電腦設備	5年

估計可使用年期、剩餘價值及折舊方法於各報告期末進行檢討，任何估計變動的影響按未來適用法入賬。

物業及設備的項目於出售時或於預計不會從持續使用該項資產中獲得未來經濟利益時終止確認。任何因出售或廢置物業及設備的項目而產生的收益或損失釐定為該項目的銷售所得款項與賬面值之間的差額，並於損益中確認。

物業及設備的減值

本局會於各報告期末檢討其使用年期有限的物業及設備的賬面值，以確定該等資產有否出現減值損失跡象。倘出現任何有關跡象，會估計資產的可收回金額，以釐定減值損失(如有)的幅度。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Impairment of property and equipment (continued)

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. An impairment loss is recognised immediately in profit or loss.

When 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 immediately in profit or loss.

Leases

Definition of a lease

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For contracts entered into or modified or arising from business combinations on or after the date of initial application, the Council assesses whether a contract is or contains a lease based on the definition under HKFRS 16 at inception, modification date or acquisition date, as appropriate. Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

The Council as a lessee

Leases of low-value assets

The Council applies the recognition exemption for lease of low-value assets. Lease payments on leases of low-value assets are recognised as expense on a straight-line basis or another systematic basis over the lease term.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

物業及設備的減值(續)

倘若估計資產的可收回金額低於其賬面值，則資產的賬面值將調低至其可收回金額。減值損失乃即時於損益確認。

倘其後撥回減值損失，則有關資產的賬面值將增至重訂的估計可收回金額，惟增加後的賬面值不得超過假設該資產於過往年度並無確認減值損失時釐定的賬面值。減值損失撥回會即時於損益中確認。

租賃

租賃之定義

倘合約包含在一定期間內控制一項已識別資產使用的權利以換取代價，則合約為一項租賃或包含一項租賃。

對於在首次應用日或以後訂立或修訂的合約，本局根據香港財務報告準則第16號中的定義評估該合約於開始日、修訂日或購買日是否為一項租賃或包含一項租賃(如適當)。除非合約的條款後續有變更，否則本局不會重新評估該等合約。

本局作為承租人

低價值資產租

本局對低價值資產租賃應用確認豁免。低價值資產租賃之租賃付款在租期內按直線法或其他系統化基準確認為開支。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

Retirement benefit costs

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered services entitling them to the contributions.

Taxation

The Council is exempted from Hong Kong Profits Tax by virtue of section 87 of the Inland Revenue Ordinance.

Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

現金及現金等價物

現金及現金等價物包括銀行存款及現金、存放於銀行和其他財務機構的活期存款，以及短期和高流動性的投資。這些投資可以隨時換算為已知的現金額、價值變動方面的風險不大，並在購入後三個月內到期。

退休福利成本

向定額退休福利計劃於僱員提供服務而使其享有供款時作為開支確認。

稅項

按照《稅務條例》第87條，本局獲豁免繳交香港利得稅。

撥備

倘本局因過往事件而承擔現有責任(法定或推定)，而本局可能須履行該項責任，且有關責任涉及的金額能可靠估計時則會確認撥備。

確認為撥備的金額為於報告期末時履行現時責任所需代價的最佳估計，當中已考慮與責任有關的風險及不確定因素。倘撥備以估計履行現時責任的現金流量計量時，其賬面值為該等現金流量的現值(倘金錢時間價值的影響屬重大時)。

倘結清撥備所需之部分或全部經濟利益預期將自第三者收回，則應收款項於接近肯定可收回款項且能可靠計量應收款項金額時確認為資產。

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value except for account receivable arising from contracts with customers which are initially measured in accordance with HKFRS 15. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

The effective interest method is a method of calculating the amortised cost of a financial asset or financial liability and of allocating interest income and interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts and payments (including all fees paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial asset or financial liability, or, where appropriate, a shorter period to the net carrying amount on initial recognition.

Financial assets

Classification and subsequent measurement of financial assets

Financial assets that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具

金融資產及金融負債乃於本局成為工具合約條文的訂約方時確認。

除與客戶之間的合約產生的應收賬款外(按照香港財務報告準則第15號進行初始計量),金融資產及金融負債初步按公允價值計量,收購或發行金融資產及金融負債直接應佔的交易成本乃於初步確認時加入金融資產或金融負債的公允價值或自金融資產或金融負債的公允價值扣除。

實際利率法為計算有關期間金融資產或金融負債之攤銷成本及分配利息收入及利息費用之方法。實際利率乃於初步確認時按金融資產或金融負債之預計年期或適用的較短期間,準確貼現估計未來現金收入(包括所有構成實際利率不可或缺部份之已付或已收費用、交易成本及其他溢價或折讓)至賬面淨值之利率。

金融資產

金融資產的分類和後續計量

滿足下列條件之金融資產於其後採用攤銷成本計量:

- 業務模式內所持有以收取合約現金流量之金融資產;及
- 合約條款令於特定日期產生之現金流量僅為支付本金及未償還本金之利息之金融資產。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Classification and subsequent measurement of financial assets (continued)

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income ("FVTOCI"):

- the financial asset is held within a business model whose objective is achieved by both selling and collecting contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are subsequently measured at fair value through profit or loss.

(i) Amortised cost and interest income

Interest income is recognised using the effective interest method for financial assets measured subsequently at amortised cost. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset, except for financial assets that have subsequently become credit-impaired (see below). For financial assets that have subsequently become credit-impaired, interest income is recognised by applying the effective interest rate to the amortised cost of the financial asset from the next reporting period. If the credit risk on the credit-impaired financial instrument improves so that the financial asset is no longer credit-impaired, interest income is recognised by applying the effective interest rate to the gross carrying amount of the financial asset from the beginning of the reporting period following the determination that the asset is no longer credit impaired.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產的分類和後續計量(續)

滿足下列條件之金融資產於其後以公允價值計量且其變動計入其他全面收益(「以公允價值計量且其變動計入其他全面收益」):

- 業務模式內所持有以同時收回合約現金流量及出售之金融資產;及
- 合約條款令於特定日期產生之現金流量僅為支付本金及未償還本金之利息之金融資產。

所有其他金融資產於其後透過損益按公允價值列賬。

(i) 攤銷成本和利息收入

就其後按攤銷成本計量金融資產而言,利息收入乃採用實際利率法進行確認。除其後發生信貸減值之金融資產外(見下文),利息收入乃通過金融資產之賬面總值採用實際利率法計算。就其後信貸減值之金融資產,利息收入自下個報告期起通過金融資產的攤銷成本採用實際利率法進行確認。倘信貸減值的金融工具的信貸風險改善,使得金融資產不再信貸減值,則從確定該項資產不再信貸減值之後的報告期初起,利息收入通過金融資產的賬面總值採用實際利率法進行確認。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Classification and subsequent measurement of financial assets (continued)

- (ii) Equity instruments designated as at FVTOCI

Investments in equity instruments at FVTOCI are subsequently measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the investment revaluation reserve; and are not subject to impairment assessment. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments, and will be transferred to accumulated surpluses/will continue to be held in the investment revaluation reserve.

Dividends from these investments in equity instruments are recognised in profit or loss when the Council's right to receive the dividends is established, unless the dividends clearly represent a recovery of part of the cost of the investment. Dividends are included in the "investment income" line item in profit or loss.

Impairment of financial assets

The Council performs impairment assessment under expected credit loss ("ECL") model on financial assets (including account and other receivables and cash and cash equivalents) which are subject to impairment under HKFRS 9. The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產的分類和後續計量(續)

- (ii) 指定為以公允價值計量且其變動計入其他全面收益之權益投資

以公允價值計量且其變動計入其他全面收益之權益投資於其後按公允價值計量變化所產生的利得和損失計入其他全面收益，並累計至投資重估儲備中，並且不進行減值評估。累計利得或損失將不會重新分類至出售權益投資之損益，並將轉入累計盈餘／將繼續持有至投資重估儲備中。

當本局確認收取股息的權利時，該等權益工具投資的股息於損益中確認，除非股息明確表示收回部分投資成本。股息計入損益內「投資收入」項下。

金融資產減值

本局就按照香港財務報告準則第9號減值規定須予減值的金融資產(包括應收賬款及其他應收款、現金及現金等價物)按預期信貸損失模型進行減值評估。預期信貸損失的金額於各報告日期更新，以反映自初始確認後信貸風險的變化。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

Lifetime ECL represents the ECL that will result from all possible default events over the expected life of the relevant instrument. In contrast, 12-month ECL ("12m ECL") represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date. Assessment are done based on the Council's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current conditions at the reporting date as well as the forecast of future conditions.

The Council always recognises lifetime ECL for account receivable. The ECL on these assets are assessed collectively based on shared credit risk characteristics by reference to the Council's internal credit ratings.

For all other instruments, the Council measures the loss allowance equal to 12m ECL, unless when there has been a significant increase in credit risk since initial recognition, the Council recognises lifetime ECL. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition.

(i) Significant increase in credit risk

In assessing whether the credit risk has increased significantly since initial recognition, the Council compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, the Council considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

整個存續期內預期信貸損失指將相關工具的預期使用期內所有可能的違約事件產生之預期信貸損失。相反，12個月內預期信貸損失(「12個月內預期信貸損失」)將預期於報告日期後12個月內可能發生的違約事件導致之整個存續期內預期信貸損失部分。評估乃根據本局的歷史信貸損失經驗進行，並根據債務人特有的因素、一般經濟狀況以及對報告日期當前狀況的評估以及對未來狀況的預測作出調整。

本局會經常就應收賬款確認整個存續期內預期信貸損失，該等資產的預期信貸損失參考本局內部信貸評級的共同信貸風險特徵進行集體評估。

對於所有其他工具，本局計量的損失撥備等於12個月預期信貸損失，除非自初始確認後信貸風險顯著增加，本局則確認整個存續期內預期信貸損失。是否應確認整個存續期內預期信貸損失的評估乃基於自初始確認以來發生違約之可能性或風險的顯著增加。

(i) 信貸風險大幅增加

於評估信貸風險自初始確認以來有否大幅增加時，本局比較金融工具於報告日期出現違約的風險與該金融工具於初始確認日期出現違約的風險。作此評估時，本局會考慮合理並可支援的量化及質量資料，包括過往經驗及無需花費不必要成本或工作即可獲得的前瞻性資料。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(i) Significant increase in credit risk (continued)

In particular, the following information is taken into account when assessing whether credit risk has increased significantly:

- an actual or expected significant deterioration in the financial instrument's external (if available) or internal credit rating;
- significant deterioration in external market indicators of credit risk, e.g. a significant increase in the credit spread, the credit default swap prices for the debtor;
- existing or forecast adverse changes in business, financial or economic conditions that are expected to cause a significant decrease in the debtor's ability to meet its debt obligations;
- an actual or expected significant deterioration in the operating results of the debtor;
- an actual or expected significant adverse change in the regulatory, economic, or technological environment of the debtor that results in a significant decrease in the debtor's ability to meet its debt obligations.

Irrespective of the outcome of the above assessment, the Council presumes that the credit risk has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the Council has reasonable and supportable information that demonstrates otherwise.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(i) 信貸風險大幅增加(續)

尤其是，評估信貸風險有否大幅增加時會考慮下列資料：

- 金融工具外界(如有)或內部信貸評級的實際或預期重大惡化；
- 信貸風險的外界市場指標的重大惡化，例如信貸息差大幅增加，債務人的信貸違約掉期價大幅上升；
- 業務、財務或經濟狀況的現有或預測不利變動，預期將導致債務人履行其債務責任的能力大幅下降；
- 債務人經營業績的實際或預期重大惡化；
- 債務人監管、經濟或技術環境的實際或預期重大不利變動，導致債務人履行其債務責任的能力大幅下降。

不論上述評估結果如何，本局推測自合約規定付款逾期30天初始確認起，信貸風險已顯著增加，除非本局擁有合理可支援的信息，證明並非如此。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(i) Significant increase in credit risk (continued)

Despite the foregoing, the Council assumes that the credit risk on a debt instrument has not increased significantly since initial recognition if the debt instrument is determined to have low credit risk at the reporting date. A debt instrument is determined to have low credit risk if i) it has a low risk of default, ii) the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and iii) adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

The Council regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increase in credit risk before the amount becomes past due.

(ii) Definition of default

For internal credit risk management, the Council considers an event of default occurs when information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Council, in full (without taking into account any collaterals held by the Council).

Irrespective of the above, the Council considers that default has occurred when a financial asset is more than 90 days past due unless the Council has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(i) 信貸風險大幅增加(續)

儘管有上述規定，但倘若於報告日確定金融工具的信貸風險較低，則本局假定自初始確認以來，該金融工具的信貸風險並未顯著增加。倘若i) 金融工具具有低違約風險；ii) 借款人有較強的能力在短期內履行其合約現金流義務；iii) 長期經濟和商業狀況的不利變化可能但不一定會降低借款人履行其合約現金流義務的能力，則確定該金融工具具有低信貸風險。

本局定期監控確定信貸風險是否大幅增加之標準的有效性，並進行適時修訂，以確保標準能夠識別金額逾期前的信貸風險大幅增加。

(ii) 違約之定義

對於內部信貸風險管理，當內部或外部的信息表明債務人不太可能全額支付債權人，包括本局(不考慮本局持有的任何抵押物)，本局將視為發生違約事件。

不論上述分析如何，如果金融資產發生逾期超過90天，本局均認為已發生違約，除非本局有合理可支援的信息表明該等情況適用更加寬鬆的違約標準。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(iii) Credit-impaired financial assets

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event;
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or
- (e) the disappearance of an active market for that financial asset because of financial difficulties.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(iii) 信貸減值之金融資產

倘發生一項或多項事件對於金融資產之預期未來現金流量產生不利影響，則該金融資產發生了信貸減值。信貸減值的證據包括下列事項之可觀察資料：

- (a) 發行方或債務人發生嚴重財務困難；
- (b) 違反合約條款，如違約或逾期事件等；
- (c) 債權人出於經濟或合約等方面因素的考慮，對發生財務困難的債務人作出讓步(而在其他情況下不會作此讓步)；
- (d) 借款人有可能破產或進行其他財務重組；或
- (e) 因財務困難導致金融資產無法在活躍市場繼續交易。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(iv) Write-off policy

The Council writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, for example, when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings, or in the case of account receivable, when the amounts are over two years past due, whichever occurs sooner. Financial assets written off may still be subject to enforcement activities under the Council's recovery procedures, taking into account legal advice where appropriate. A write-off constitutes a derecognition event. Any subsequent recoveries are recognised in profit or loss.

(v) Measurement and recognition of ECL

The measurement of ECL is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information. Estimation of ECL reflects an unbiased and probability-weighted amount that is determined by the respective risks of default occurring as the weights.

Generally, the ECL is the difference between all contractual cash flows that are due to the Council in accordance with the contract and the cash flows that the Council expects to receive, discounted at the effective interest rate determined at initial recognition.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(iv) 注銷政策

當有信息表明交易對方處於嚴重的財務困境且沒有現實恢復前景時(例如:當交易對方已處於清盤或已進入破產程序,或當應收賬款金額已逾期2年時,取發生較早者),本局會注銷該金融資產。考慮到法律建議,在適當情況下,被注銷的金融資產仍可能在本局的追償程序下受到強制執行。注銷構成終止確認事件,日後收回的款項於損益中確認。

(v) 預期信貸損失的計量及確認

預期信貸損失的計量依據為違約概率、違約損失率(即違約時的損失程度)及違約風險的函數。評估違約概率及違約損失率的依據是過往資料,並按前瞻性資料調整。預期信貸損失之估算反映了無偏及以發生違約風險比重而釐定的概率加權金額。

一般而言,預期信貸損失之估計乃本局根據合約應收的所有合約現金流量與本局預期收取的所有現金流量之間的差額,並按初始確認時釐定的實際利率貼現。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(v) Measurement and recognition of ECL (continued)

Lifetime ECL for account receivable are considered on a collective basis taking into consideration past due information and relevant credit information such as forward looking macroeconomic information.

For collective assessment, the Council takes into consideration the following characteristics when formulating the grouping:

- Past-due status; and
- Nature, size and industry of debtors; and
- External credit ratings where available.

The grouping is regularly reviewed by management to ensure the constituents of each category continue to share similar credit risk characteristics.

Interest income is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit impaired, in which case interest income is calculated based on amortised cost of the financial asset.

The Council recognises an impairment gain or loss in profit or loss for all financial instruments by adjusting their carrying amount, with the exception of account receivable where the corresponding adjustment is recognised through a loss allowance account.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(v) 預期信貸損失的計量及確認(續)

若干應收賬款的全期預期信用損失乃計及過往逾期資料及前瞻性宏觀經濟資料等相關信用資料按集體基準考慮。

就集體評估而言，本局訂立組別時考慮以下特性：

- 逾期狀況；以及
- 債務人性質、規模及行業，及
- 外部信貸評級(如可用)。

管理層定期對分類組別進行檢討，以確保各組成部分繼續具有類似信貸風險特徵。

利息收入根據金融資產的賬面值總額計算，惟金融資產為信貸減值的情況除外，於此情況下，利息收入乃根據金融資產的攤銷成本計算。

本局透過調整金融工具的賬面值將其所有減值收益及損失於損益中確認，惟應收賬款相應的調整於損失撥備中確認。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Derecognition of financial assets

The Council derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of an investment in equity instrument which the Council has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investment revaluation reserve is not reclassified to profit or loss, but is transferred to accumulated surpluses.

Financial liabilities and equity

Classification as debt or equity

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產的終止確認

只有在資產收取現金流量的合約權利屆滿，或本局已將金融資產及當中擁有權的絕大部份風險及回報轉讓予另一實體時，本局方會終止確認金融資產。

於終止確認按攤銷成本計量的金融資產時，該資產的賬面值與已收及應收代價的總和之間的差額已於損益中確認。

於終止確認本局於初始確認時已選擇按公允價值計量且其變動計入其他全面收益的權益工具投資時，此前於投資重估儲備累積的累計盈虧不會重新分類至損益中，而是轉撥至累計溢利。

金融負債及權益工具

分類為負債或權益

債務及權益工具乃根據所訂立的合約安排的內容以及金融負債及權益工具的定義而分類為金融負債或權益。

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial liabilities and equity (continued)

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Council after deducting all of its liabilities. Equity instruments issued by the Council are recognised at the proceeds received, net of direct issue costs.

Financial liabilities

The Council's financial liabilities, representing other payables are subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

The Council derecognises financial liabilities when, and only when, the Council's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

4. KEY SOURCE OF ESTIMATION UNCERTAINTY

In the application of the Council's accounting policies, which are described in note 3, the management are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融負債及權益工具(續)

權益工具

權益工具為證明於本局經扣除其所有負債後的資產中所剩餘權益的任何合約。本局發行的權益工具按已收所得款項扣除直接發行成本確認。

金融負債

本局的金融負債即其他應付款項，乃隨後按採用實際利率法計算的按攤銷成本計量。

金融負債的終止確認

本局僅會於責任獲解除、注銷或屆滿時，終止確認金融負債。被終止確認的金融負債的賬面值與已付及應付代價間的差額於損益內確認。

4. 估計不明朗因素的主要來源

採用本局會計政策中(如附註3所示)，要求管理層對不能顯而易見來自其他來源的資產和負債賬面值做出判斷、估計和假設。估計和相關假設是基於歷史經驗和視為相關的其他因素。實際結果可能與這些估計不同。

管理層會對這些估計及所涉及的假設進行持續評估。如果會計估計的修訂只對變更當期產生影響，該修訂會於變更當期確認。如果會計估計的修訂會對變更當期及未來期間產生影響，該修訂會於變更當期及未來期間予以確認。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

4. KEY SOURCE OF ESTIMATION UNCERTAINTY (continued)

Key source of estimation uncertainty

The following is the key assumption 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.

Provision of ECL of account receivable

The Council uses the collective basis in estimating ECL on account receivable. The provision rates are based on internal credit ratings as groupings of various debtors taking into consideration the Council's historical default rates and forward-looking information that is reasonable and supportable available without undue costs or effort. At every reporting date, the historical observed default rates are reassessed and changes in the forward-looking information are considered.

The provision of ECL is sensitive to changes in estimates. The account receivable and information about the ECL are disclosed in notes 13 and 18, respectively.

5. REVENUE

(i) Disaggregation of revenue from contracts with customers

Type of services	服務類型	2025 HK\$ 港幣	2024 HK\$ 港幣
Accreditation services fees	評審服務費	66,121,878	61,705,819
Advisory services fees	諮詢服務費	11,694,828	7,931,795
Consultancy services fees	顧問服務費	6,869,985	7,265,075
Qualifications and other assessment fees	資歷及其他評估費	24,196,623	22,898,282
Qualifications registry fees	資歷名冊費	5,504,791	4,689,424
Total	總額	114,388,105	104,490,395

Timing of revenue recognition	收益確認時點	2025 HK\$ 港幣	2024 HK\$ 港幣
At a point in time	於時間點	31,066,608	30,163,357
Overtime	於時間段	83,321,497	74,327,038
Total	總額	114,388,105	104,490,395

4. 估計不明朗因素的主要來源(續)

估計不明朗因素的主要來源

以下為有關未來的主要假設及於報告期末估計不明朗因素的其他主要來源，可能導致對下一財政年度資產負債賬面值作出重大調整。

應收賬款的預期信貸損失準備

本局整體估計應收賬款的預期信貸損失，準備率以內部信貸評級為基礎，將不同債務人分組，同時會考慮本局的以往違約率以及在無需花費不必要成本或工作下可獲得之合理並可支援的前瞻性信息。於每個報告日，重新評估以往觀察到的違約率，並考慮前瞻性信息的變化。

預期信貸損失準備易受估計變動所影響。應收賬款及有關預期信貸損失的信息分別載於附註13和附註18。

5. 收益

(i) 來自與客戶簽訂合約的收益類別

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

5. REVENUE (continued)

(i) Disaggregation of revenue from contracts with customers (continued)

Performance obligations for revenue from contracts with customers

Revenue from accreditation services is recognised over time.

Revenue from advisory services is recognised over time.

Revenue from consultancy services and qualifications and other assessment services are recognised at a point in time when the customer obtains the control of the services.

Revenue from qualifications registry services is recognised over the contract period when the relevant services are provided by the Council.

(ii) Transaction price allocated to the remaining performance obligation for contracts with customers

The transaction prices allocated to the remaining unsatisfied performance obligations as at 31 March 2025 are HK\$34,961,102 (2024: HK\$27,687,706) and the expected timing of recognising revenue is within one year.

6. INVESTMENT INCOME

		2025 HK\$ 港幣	2024 HK\$ 港幣
Bank interest income	銀行利息收入	7,079,798	6,210,047
Interest income arising from debt instruments	債務工具利息收入	1,346,411	1,405,276
Dividend income from equity instruments	權益工具股息收益	589,050	497,250
		9,015,259	8,112,573

5. 收益 (續)

(i) 來自與客戶簽訂合約的收益類別 (續)

來自與客戶簽訂合約的收益履約義務

於相應時段確認的評審服務收益。

於相應時段確認的諮詢服務收益。

於客戶獲得對服務的控制時確認的顧問及資歷和其他評估服務收益。

於本局提供相關服務的合約期間確認的資歷名冊服務收益。

(ii) 分配至與客戶簽訂合約剩餘履行義務的交易價格

於二零二五年三月三十一日，分配至剩餘未履行義務的交易價格為港幣34,961,102元(二零二四年：港幣27,687,706元)，預期確認收入的時間為一年內。

6. 投資收入

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

7. OTHER INCOME

7. 其他收入

		2025 HK\$ 港幣	2024 HK\$ 港幣
Review of non-QF Accreditation	非資歷評估服務審閱費	17,828	15,610
Miscellaneous income	其他收入	350,040	617
		367,868	16,227

8. SURPLUS FOR THE YEAR

8. 本年度盈餘

Surplus for the year has been arrived at after charging:

本年度盈餘已扣除：

		2025 HK\$ 港幣	2024 HK\$ 港幣
Staff costs	員工成本		
— Salaries, wages and other benefits	— 薪金、工資及其他福利	64,621,625	63,486,721
— Contributions to Mandatory Provident Funds	— 強制性公積金供款	1,482,521	1,515,933
		66,104,146	65,002,654
Auditor's remuneration	核數師酬金	210,467	201,024
Depreciation	折舊	1,487,761	1,338,246
Expense relating to leases of low-value assets (Note)	與低價值資產租賃有關的支出 (附註)	12	12

Note: For both years, the Council leases office premises for its operation. The lease contract is entered into for a fixed term of 5 years with an option to renew the lease when all terms are renegotiated. The Council has elected not to recognise any lease liabilities nor right of use assets as the lease of low-value assets is insignificant to the financial statements.

附註：於兩年度內，本局為其營運租賃辦公室。租賃合同的固定期限為5年並於所有條款進行重新協商之時享有續租權。本局選擇不就該等經營租賃承擔確認任何租賃負債或使用權資產，乃由於該等低價值資產對財務報表影響不重大。

9. TAXATION

9. 稅項

No provision for Hong Kong Profits Tax had been made in these financial statements as the Council is exempted from taxation pursuant to section 87 of the Inland Revenue Ordinance.

按照《香港稅務條例》第87條，本局獲豁免繳稅，因此毋須在財務報表計提香港利得稅。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

10. PROPERTY AND EQUIPMENT

10. 物業及設備

		Leasehold improvements 租賃改良 HK\$ 港幣	Furniture and equipment 傢具和設備 HK\$ 港幣	Computer equipment 電腦設備 HK\$ 港幣	Total 總額 HK\$ 港幣
COST	成本				
At 1 April 2023	於二零二三年 四月一日	31,083,553	6,777,230	18,901,210	56,761,993
Additions	添置	—	637,230	937,296	1,574,526
Disposals	處置	—	(47,324)	—	(47,324)
At 31 March 2024	於二零二四年 三月三十一日	31,083,553	7,367,136	19,838,506	58,289,195
Additions	添置	529,394	187,950	543,190	1,260,534
Disposals	處置	(101,524)	(3,113,745)	(826,505)	(4,041,774)
Transfer	轉撥	—	(2,923,413)	2,923,413	—
At 31 March 2025	於二零二五年 三月三十一日	31,511,423	1,517,928	22,478,604	55,507,955
ACCUMULATED DEPRECIATION	累計折舊				
At 1 April 2023	於二零二三年 四月一日	31,083,553	6,619,364	16,101,385	53,804,302
Charge for the year	本年度折舊	—	225,345	1,112,901	1,338,246
Eliminated on disposal	因處置撇銷	—	(47,324)	—	(47,324)
At 31 March 2024	於二零二四年 三月三十一日	31,083,553	6,797,385	17,214,286	55,095,224
Charge for the year	本年度折舊	211,757	240,269	1,035,735	1,487,761
Eliminated on disposal	因處置撇銷	(101,524)	(3,113,745)	(826,505)	(4,041,774)
Transfer	轉撥	—	(2,923,413)	2,923,413	—
At 31 March 2025	於二零二五年 三月三十一日	31,193,786	1,000,496	20,346,929	52,541,211
NET BOOK VALUE	賬面淨值				
At 31 March 2025	於二零二五年 三月三十一日	317,637	517,432	2,131,675	2,966,744
At 31 March 2024	於二零二四年 三月三十一日	—	569,751	2,624,220	3,193,971

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

11. DEBT INSTRUMENTS AT AMORTISED COST 11. 按攤銷成本計量之債務工具

		2025 HK\$ 港幣	2024 HK\$ 港幣
Debt instruments with fixed interest rate and seated maturity	具有固定利率及明確到期日之債務工具	60,313,279	60,659,152
Fair value of the debt instrument	債務工具的公允價值	54,054,204	52,390,082

The debt instruments represent the listed bonds issued by few listed companies. These bonds are held by the Council within a business model whose objective is to collect their contractual cash flows which are solely payments of principal and interest on the principal amount outstanding. Hence, the debt instruments are classified as financial assets at amortised cost.

債務工具指由幾家上市公司發行的上市債券。這些債券由本局以業務模式持有，目的是收取其僅為支付本金及未償還本金之利息的合約現金流量。因此，債務工具分類為按攤銷成本計量的金融資產。

12. EQUITY INSTRUMENTS AT FVTOCI

12. 公允價值計量且其變動計入其他全面收益的權益工具

		2025 HK\$ 港幣	2024 HK\$ 港幣
Listed equity security	上市權益證券	17,946,900	12,813,750

The above listed equity investment represents ordinary shares of an entity listed in Hong Kong. The investment is not held for trading, instead, they are held for long-term strategic purposes. The directors of the Council have elected to designate the investment in equity instruments as at FVTOCI as they believe that recognising short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Council's strategy of holding the investment for long-term purposes and realising their performance potential in the long run.

上述上市權益投資為香港上市實體的普通股。該等投資並非為買賣而持有，而是為長期策略目的而持有。本局幹事選擇將該等權益工具投資指定為以公允價值計量且其變動計入其他全面收益，這是因為幹事認為將該等投資公允價值的短期波動確認入損益與本局長期持有該等投資及實現其長期表現潛力的策略並不一致。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

13. ACCOUNT AND OTHER RECEIVABLES

13. 應收賬款和其他應收款

		2025 HK\$ 港幣	2024 HK\$ 港幣
Account receivable	應收賬款	15,890,639	13,661,860
Other receivables	其他應收款	957,869	1,148,257
Interest receivable	應收利息	2,258,132	2,548,493
Deposits	按金	433,800	433,800
Prepayments	預付款	2,253,521	1,540,371
		21,793,961	19,332,781

As at 1 April 2023, account receivable from contracts with customers amounted to HK\$14,329,342.

於二零二三年四月一日，來自與客戶簽訂合約的應收賬款為港幣14,329,342元。

As at 31 March 2025, included in the Council's account receivable balance are debtors with aggregate carrying amount of HK\$3,559,813 (2024: HK\$5,600,368) which are past due as at the reporting date. Out of the past due balances, none (2024: HK\$720,000) has been past due 90 days or more and is not considered as in default by considering the background of the debtors, subsequent settlement, historical payment arrangement and credit standing of these account receivable.

於二零二五年三月三十一日，本局應收賬款餘額中包括債務人截至報告日逾期未付賬款總額為港幣3,559,813元（二零二四年：港幣5,600,368元）。在過去的到期餘額中，並沒有已經逾期超過90天或以上（二零二四年：港幣720,000元），考慮到債務人的背景、後續結算、以往付款安排和這些應收賬款的信貸狀況，不被視為違約。

Details of impairment assessment as at 31 March 2025 are set out in note 18.

截至二零二五年三月三十一日的減值評估詳情見附註18。

14. CASH AND CASH EQUIVALENTS

14. 現金及現金等價物

		2025 HK\$ 港幣	2024 HK\$ 港幣
Deposits with banks	銀行定期存款	202,167,434	163,573,890
Cash at bank and other financial institutions and in hand	現金及銀行或其他財務機構存款	3,982,337	8,503,771
Bank deposits and cash in the statement of financial position	財務報表所示的銀行存款及現金	206,149,771	172,077,661
Less: Bank deposits with maturity of more than three months at acquisition	減：在購入後三個月以上到期的銀行存款	(202,167,434)	(153,344,235)
Cash and cash equivalents in the statement of cash flows	現金流量表所示的現金及現金等價物	3,982,337	18,733,426

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

15. CONTRACT LIABILITIES

The following is an analysis of the Council's contract liabilities:

		2025 HK\$ 港幣	2024 HK\$ 港幣
Accreditation services fees	評審服務費	22,772,100	15,454,247
Consultancy services fees	顧問服務費	2,053,320	1,381,350
Qualifications assessment fees	資歷評估費	5,922,462	5,091,172
Qualifications registry fees	資歷名冊費	4,213,220	5,577,542
		34,961,102	27,504,311

As at 1 April 2023, contract liabilities amounted to HK\$23,072,948.

15. 合約負債

本局之合約負債分析如下：

		2025 HK\$ 港幣	2024 HK\$ 港幣
Revenue recognised that was included in the contract liabilities balance at the beginning of the year	計入年初合同負債的餘額 確認收入	24,304,413	20,495,667

於二零二三年四月一日，合約負債金額為港幣23,072,948元。

16. PROVISION FOR STAFF GRATUITIES

		2025 HK\$ 港幣	2024 HK\$ 港幣
Balance as at 1 April 2024	於二零二四年四月一日結餘	7,276,387	6,008,203
Provision made	提撥準備	5,563,232	5,257,799
Provision utilised	已用準備	(6,572,124)	(3,989,615)
Balance as at 31 March 2025	於二零二五年三月三十一日結餘	6,267,495	7,276,387
Less: Amount shown under current liabilities	減：流動負債項下所包括的金額	(3,252,377)	(5,307,837)
Amount shown under non-current liabilities	非流動負債項下所包括的金額	3,015,118	1,968,550

16. 員工約滿酬金準備

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

17. CAPITAL RISK MANAGEMENT

Since the Council is not profit-oriented and is not subject to any externally imposed capital requirements, its primary financial and capital management objectives are to maintain a balance between annual income and expenditure, so that it has the ability to operate as a going concern and perform its statutory roles and functions. The Council is primarily financed through the charging of fees for academic and vocational accreditation services rendered which include validations, revalidations, institutional reviews, qualifications assessments and advisory/consultancy services. Any operating surplus shall be carried forward to the following financial year to meet future expenditure required for the operations of the Council.

The Council's overall strategy remains unchanged from prior years. The capital structure of the Council consists of cash and cash equivalents and accumulated surpluses.

17. 資本風險管理

由於本局是非牟利及無受制於任何外來的資本要求，因此本局財務及資本管理的主要目標是維持每年收支平衡，以確保能夠持續經營並務求能夠滿足其法定角色與對公眾履行法定職能。本局的資金主要來自就提供的學術及職業資歷評審服務收取的費用，有關服務包括甄審、重新甄審、院校檢討、資歷評估以及諮詢／顧問服務。任何營運盈餘須結轉至隨後的財政年度，以應付未來本局營運所需的開支。

本局的整體策略與以往年度維持不變。本局的資本架構包括現金及現金等價物及累計盈餘。

18. FINANCIAL INSTRUMENTS

Categories of financial instruments

		2025 HK\$ 港幣	2024 HK\$ 港幣
Financial assets	金融資產		
Financial assets at amortised cost	按攤銷成本計量的金融資產	286,000,358	250,529,223
Equity instruments at FVTOCI	公允價值計量且其變動計入其他全面收益的權益工具	17,946,900	12,813,750
		303,947,258	263,342,973
Financial liabilities	金融負債		
Amortised cost	已攤銷成本	3,603,818	2,583,004

Financial risk management objectives and policies

The Council's major financial instruments include debt instruments classified as financial assets at amortised costs, account and other receivables, cash and cash equivalents and other payables. Details of these financial instruments are disclosed in the respective notes. The risks associated with these financial instruments include market risk (currency risk), credit risk and liquidity risk. The policies on how to mitigate these risks are set out below. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

18. 金融工具

金融工具的類別

財務風險管理目標及政策

本局的主要金融工具包括分類為按攤銷成本計量的金融資產的債務工具、應收賬款及其他應收款項、現金及現金等價物及其他應付款項。該等金融工具的詳情於各相關附註披露。與該等金融工具有關的風險包括市場風險（外幣風險）、信貸風險及流動資金風險。有關如何降低該等風險的政策列載如下。管理層管理及監控該等風險，以確保可及時和有效地採取適當措施。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Market risk

Currency risk

The Council has the foreign currency denominated debt instruments classified as financial assets at amortised cost, which expose the Council to foreign currency risk. The Council currently does not have a foreign currency hedging policy. However, the management monitors foreign exchange exposure should the need arise.

The carrying amounts of the Council's foreign currency denominated monetary asset at the end of the reporting period are as follows:

		Assets 資產	
		2025 HK\$ 港幣	2024 HK\$ 港幣
United States dollars ("USD")	美元	76,067,878	74,522,346

Sensitivity analysis

The management considers that, as HK\$ is pegged to USD, the Council is not subject to significant foreign currency risk from change in foreign exchange rate of USD against HK\$.

Credit risk and impairment assessment

The Council's maximum exposure to credit risk which will cause a financial loss to the Council due to failure to discharge an obligation by the counterparties is arising from the carrying amount of the respective recognised financial assets as stated in the statement of financial position.

Account receivable arising from contracts with customers

In order to minimise the credit risk, the management of the Council has delegated a team responsible for determination of credit limits, credit approvals and other monitoring procedures over the customers to ensure that follow-up action is taken to recover overdue debts. The Council performs impairment assessment under ECL model on account receivable collectively. The account receivable is grouped based on shared credit risk characteristics by reference to the Council's internal credit ratings. In this regard, the management of the Council consider that the Council's credit risk is significantly reduced.

18. 金融工具(續)

財務風險管理目標及政策(續)

市場風險

外幣風險

由於本局擁有以外幣計價的分類為按攤銷成本計量金融資產的債務工具，因而面對外匯風險。雖然本局目前沒有外匯對沖政策。但有需要時，管理層會對外匯風險密切監督。

報告期末，本局以外幣計價的貨幣資產賬面值如下：

敏感度分析

管理層認為，由於港幣與美元掛鈎，本局並未有美元兌港幣匯率變動而導致的重大外匯風險。

信貸風險與減值評估

本局因對方不履行責任而令本局蒙受財務損失的最高信貸風險乃財務狀況表所列明的相關已確認財務資產的賬面值。

來自與客戶簽訂合約的應收賬款

為盡量降低信貸風險，本局管理層已委任團隊負責制定有關客戶的信貸額度、信貸批核及其他監察程序，確保採取跟進措施以收回逾期債項。本局對預期信貸損失模式下的應收賬款進行集體減值評估。應收賬款按照參考本局內部信貸評級的共同信貸風險特徵進行分組。就此而言，本局管理層認為本局的信貸風險已大幅降低。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

Account receivable arising from contracts with customers (continued)

The Council's exposure to credit risk is influenced mainly by the individual characteristics of each customer. At the end of the reporting period, the Council had a certain concentration of credit risk as 17% and 54% (2024: 35% and 72%) of the total account receivable that were due from the largest customer and the five largest customers respectively.

Other receivables and bank deposits

The credit risks on other receivables are insignificant as the management of the Council periodically monitors the balances to ensure that the counterparties are viable to settle the debts.

Bank deposits are normally placed with financial institutions which have good credit ratings. Investments in debt instruments are with counterparties of sound credit ratings. Given their high credit ratings, management does not expect any investment counterparty to fail to meet its obligations.

Debt instruments at amortised cost

The Council only invests in debt instruments with low credit risk. The Council's debt instruments at amortised cost mainly comprise of bond issued by listed companies that are graded in the top investment grade as per globally understood definitions and therefore are considered to be low credit risk investment. The management of the Council therefore considered the credit risks are insignificant.

18. 金融工具(續)

財務風險管理目標及政策(續)

信貸風險與減值評估(續)

來自與客戶簽訂合約的應收賬款(續)

本局面臨的信貸風險主要受到每名客戶的狀況影響。於報告期末，本局存在集中信貸風險，最大客戶和五大客戶分別佔應收賬款總額的17%及54%(二零二四年：35%及72%)。

其他應收賬款及銀行存款

其他應收款項的信貸風險並不重大，因為本局管理層定期監測餘額，以確保交易對手有能力清償債務。

銀行存款通常存放於具備良好信貸評級的財務機構。本局的債務工具投資存放於具備良好信貸評級的交易對手。基於其良好的信貸評級，管理層並不認為這些交易對手會不履行其償付責任。

按攤銷成本計量之債務工具

本局僅投資於信貸風險較低的債務工具。本局按攤銷成本計量之債務工具主要由上市公司發行的債券組成，該等債券按照全球公認的定義被評為最高投資級別，因此被視為低信貸風險投資。因此，本局管理層認為此等信貸風險並不重大。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

Debt instruments at amortised cost (continued)

The Council's internal credit risk grading assessment comprises the following categories:

Internal credit rating 內部信貸評級	Description 說明	Account receivable 應收賬款	Other financial assets 其他金融資產
Low risk 低風險	Debtor always settle in full on time or sometimes repays after due dates and with no history of default 債務人總是按時全額還款，或有時於到期日後還款，沒有違約記錄	Lifetime ECL — not credit-impaired 整個存續期內預期信貸損失 — 信貸未減值	12m ECL 12個月內預期信貸損失
High risk 高風險	There have been significant increases in credit risk since initial recognition through information developed internally 自依據內部信息初始確認以來，信貸風險顯著增加	Lifetime ECL — not credit-impaired 整個存續期內預期信貸損失 — 信貸未減值	Lifetime ECL — not credit-impaired 整個存續期內預期信貸損失 — 信貸未減值
Loss 損失	There is evidence indicating the asset is credit-impaired 有證據表明該資產信貸已減值	Lifetime ECL — credit-impaired 整個存續期內預期信貸損失 — 信貸已減值	Lifetime ECL — credit-impaired 整個存續期內預期信貸損失 — 信貸已減值
Write-off 注銷	There is evidence indicating that the debtor is in severe financial difficulty and the Council has no realistic prospect of recovery 有證據表明債務人有嚴重的財政困難，本局實際預期其不可收回	Amount is written off 金額已注銷	Amount is written off 金額已注銷

18. 金融工具(續)

財務風險管理目標及政策(續)

信貸風險與減值評估(續)

按攤銷成本計量之債務工具(續)

本局內部信貸風險等級評估包括以下類別：

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

The tables below detail the credit risk exposures of the Council's financial assets which are subject to ECL assessment:

18. 金融工具(續)

財務風險管理目標及政策(續)

信貸風險與減值評估(續)

下表詳列本局依據預期信貸損失評估的金融資產的信貸風險承擔：

	Notes 附註	Internal credit rating 內部信貸評級	12-month or lifetime ECL 12個月內預期信貸損失或整個存續期內預期信貸損失	Gross carrying amount 賬面總額	
				2025 HK\$ 港幣	2024 HK\$ 港幣
Financial assets at amortised cost 按攤銷成本計量的金融資產					
Account receivable 應收賬款	13	Low risk 低風險	Lifetime ECL (collective assessment) 整個存續期內預期信貸損失(整體評估)	15,890,639	13,661,860
Other receivables and deposits 其他應收款和按金	13	Low risk 低風險	12m ECL 12個月內預期信貸損失	3,649,801	4,130,549
Debt instruments classified as financial assets at amortised costs 分類為按攤銷成本計量金融資產的債務工具	11	Low risk 低風險	12m ECL 12個月內預期信貸損失	60,313,279	60,659,152
Bank deposits 銀行存款	14	Low risk 低風險	12m ECL 12個月內預期信貸損失	206,146,639	172,067,598

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For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Liquidity risk

In the management of the liquidity risk, the Council maintains sufficient reserves of cash and readily realisable marketable securities and adequate committed lines of funding from major financial institutions to meet its liquidity requirements in the short and long term.

At the end of the reporting period, the Council's remaining contractual maturity for its financial liabilities is mainly repayable on demand or within three months from the end of respective reporting periods. In the opinion of council members, the difference between the carrying amounts of the financial liabilities and the undiscounted cash flows based on the earliest date on which the Council can be required to pay is not significant and therefore, no further analysis is presented.

Fair value measurements of financial instruments

This note provides information about how the Council determines fair value of various financial assets.

- (i) Fair value of the Council's financial assets that are measured at fair value on a recurring basis

The Council's equity investment is measured at fair value at the end of the reporting period. The following table gives information about how the fair value of this financial asset is determined (in particular, the valuation technique and input used).

Financial asset 金融資產	Fair value as at 公允價值於		Fair value hierarchy 公允價值層級	Valuation technique and key input 估值方法及主要輸入數據
	2025 HK\$ 港幣	2024 HK\$ 港幣		
Equity instruments at FVTOCI 以公允價值計量且其變動計入其他全面收益的權益工具	17,946,900	12,813,750	Level 1 第一層	Quoted bid price in an active market 活躍市場所報買入價

There were no transfers in different levels of the fair value hierarchy during the years ended 31 March 2025 and 2024.

18. 金融工具(續)

財務風險管理目標及政策(續)

流動資金風險

就管理流動資金風險而言，本局確保持有足夠的現金儲備、可隨時變現的可轉讓證券及於主要財務機構備有足夠承諾之融資額度，以滿足對流動資金短期及長期之要求。

於報告期末，本局金融負債的餘下合約到期主要於其報告期末起按要求或三個月內償還。本局成員認為，金融負債賬面值和根據本局最早日償還未折現現金流量之差額為不重大，因此，沒有再進一步的分析呈列。

金融工具的公允價值計量

此附註披露本局如何釐定各類金融資產的公允價值。

- (i) 按經常性基準以公允價值計量的本局金融資產

本局的權益投資按報告期末之公允價值計量。下表列載如何釐定此金融資產的公允價值(尤其是使用的估值方法及輸入數據)。

截至二零二五及二零二四年三月三十一日止年度，並無不同公允價值層級之間的相互轉換。

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Fair value measurements of financial instruments (continued)

- (ii) Fair values of financial assets that are not measured at fair value on a recurring basis (but fair value disclosures are required)

Except as detailed in the following table, the council members consider that the carrying amounts of other financial assets and financial liabilities recognised in the financial statements approximate their fair values.

		2025		2024	
		Carrying amount 賬面值 HK\$ 港幣	Fair value 公允價值 HK\$ 港幣	Carrying amount 賬面值 HK\$ 港幣	Fair value 公允價值 HK\$ 港幣
Debt instruments	債務工具	60,313,279	54,054,204	60,659,152	52,390,082

19. RELATED PARTY TRANSACTIONS

All transactions related to the provision of accreditation services to organisations in which a member of the Council, key management personnel and the HKSAR Government may have an interest are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.

Except as disclosed in (iv) and (v) below, all transactions related to the procurement of goods and services involving organisations in which a member of the Council, key management personnel and the HKSAR Government may have an interest are conducted in the normal course of business and in accordance with the Council's financial obligations and normal procurement procedures.

18. 金融工具(續)

財務風險管理目標及政策(續)

金融工具的公允價值計量(續)

- (ii) 按非經常性基準以公允價值計量的本局金融資產(須要披露其公允價值)

除下表所示，本局成員認為確認在財務報表之金融資產和金融負債的賬面值與其公允價值相若。

19. 關聯方交易

所有與本局委員會成員、關鍵管理人員和香港政府有利益的機構進行的評審活動交易均屬正常業務運作，並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

除以下(iv)及(v)項所披露者外，所有與本局委員會成員、關鍵管理人員和香港政府有利益的機構進行的貨品和服務採購交易均屬正常業務運作，並已按照本局的財務規則及正常採購程序進行。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

19. RELATED PARTY TRANSACTIONS (continued)

In addition to the transactions and balances disclosed elsewhere in these financial statements, the Council had the following related party transactions:

(i) Honorarium to Council members in the capacity of

		2025 HK\$ 港幣	2024 HK\$ 港幣
Non-local Council members	非本地成員	260,000	260,000

Local Council members are not remunerated.

本局委員會本地成員並不收取酬金。

(ii) Key management personnel remuneration

		2025 HK\$ 港幣	2024 HK\$ 港幣
Salaries and other emoluments	薪金及其他酬金	10,146,139	7,250,662
Retirement scheme contributions	退休計劃供款	36,000	54,000
		10,182,139	7,304,662

Key management personnel comprise of the Executive Director, Deputy Executive Director (Academic) and Deputy Executive Director (Vocational and Professional Education and Training).

關鍵管理人員包括總幹事、副總幹事(學術)和副總幹事(職業專才教育)。

(iii) During the year ended 31 March 2025, approximately 21% (2024: 20%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 11% (2024: 11%) of it are derived from services provided to other government-related entities. All the services are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.

(iii) 截至二零二五年三月三十一日止年度，在本局的總收入中，約21%(二零二四年：20%)來自向政府提供服務，約11%(二零二四年：11%)來自向其他政府相關實體提供服務。所有服務均屬正常業務運作，並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

(iv) Effective from 1 September 2011, the Council has entered into a lease with the HKSAR Government and rented a vacant school premises in Siu Sai Wan Estate, Chai Wan, Hong Kong at a charge of \$1 per month as its office.

(iv) 由二零一一年九月一日起，本局與香港政府簽訂了一項租賃協議，以每月港幣1元向政府租用香港柴灣小西灣邨一所空置學校校舍作為辦公室。

(v) During the year ended 31 March 2025, the HKSAR Government also provided funding support of HK\$4,700,000 (2024: HK\$4,700,000) for the daily maintenance and regular upgrading of the QR.

(v) 截至二零二五年三月三十一日止年度，香港政府就日常運作和定期資歷名冊升級提供了港幣4,700,000元(二零二四年：港幣4,700,000元)。

ANALYSIS OF EXPENDITURE

支出分析

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

		2025 HK\$ 港幣	2024 HK\$ 港幣
Salaries	薪金	57,045,430	56,776,622
Allowances and other staff costs	津貼及其他員工成本	9,058,716	8,226,032
		66,104,146	65,002,654
Auditor's remuneration	核數師酬金	210,467	201,024
Bank charges	銀行手續費	10,466	23,907
Cleaning	清潔費	548,586	512,718
Community relations	社區關係	16,306	22,889
Consultancy fees	顧問費	142,183	1,018,550
Depreciation	折舊	1,487,761	1,338,246
Foreign exchange loss	匯兌損失	513,303	152,286
Incidental expenses	雜項支出	115,525	940
Insurance	保險費	358,990	439,916
Legal advisory fees	法律諮詢費	842,900	1,015,110
Membership fee	會員費	77,321	72,331
Overseas visits and conferences	海外出訪和會議	149,337	181,445
Periodicals, newspapers and books	期刊、報紙和書本	221	1,611
Photocopying	影印費	48,633	48,468
Postage	郵費	60,136	60,209
Printing	印刷費	65,300	76,100
Publicity	宣傳費	314,762	672,518
Recruitment and training	招聘及培訓	58,500	71,900
Rent and rates	租金和差餉	529,967	431,637
Repairs and maintenance	維修及保養費	1,024,067	1,656,165
Securities transaction charges	證券買賣費用	2,945	2,486
Security	保安費	590,218	371,301
Stationery and consumables	文具和消耗品	327,687	281,405
Telephone and facsimile	電話和傳真費用	326,038	307,215
Tools and equipment	工具和設備	4,785,293	4,237,031
Transport and travelling	交通費	123,650	125,684
Utilities	水、電費	287,371	282,913
Work related research	工作相關調研	58,029	79,658
		13,075,962	13,685,663

ANALYSIS OF EXPENDITURE
支出分析

For the year ended 31 March 2025 截至二零二五年三月三十一日止年度

		2025 HK\$ 港幣	2024 HK\$ 港幣
Accreditation costs	評審成本	8,303,983	8,126,494
Consulting costs	顧問成本	6,900,600	7,930,736
Qualifications Register costs	資歷名冊成本	3,926,742	3,532,547
Others	其他	599,148	856,716
		19,730,473	20,446,493
Air passages	機票	499,849	404,145
Honorarium payments	酬金付款	260,000	260,000
Hotel accommodation	酒店住宿費	83,854	70,114
Working lunches and dinners	公務午飯和晚飯支出	347,030	303,697
Subsistence allowance	零用金	29,250	24,050
Transport and miscellaneous expenses	交通費和雜費	109,270	85,316
		1,329,253	1,147,322
TOTAL EXPENDITURE	支出總額	100,239,834	100,282,132

APPENDIX

附錄

TERMS OF REFERENCE OF COMMITTEES

Qualifications and Accreditation Committee (QAC)

Terms of Reference

- (a) To consider and make recommendations to the Council on accreditation policies, standards and procedures relevant to the Hong Kong Council for Accreditation of Academic and Vocational Qualification's (HKCAAVQ) statutory role as the Accreditation Authority under the Qualifications Framework (QF) and those relevant to non-QF related accreditation/quality assurance services.
- (b) To consider and make recommendations to the Council on policies and procedures for maintaining the Qualifications Register (QR) in fulfilment of HKCAAVQ's statutory role as the QR Authority.
- (c) To consider and make recommendations to the Council on policies, criteria and procedures for undertaking assessments in regard to:
 - Non-local courses
 - Continuing Education Fund (CEF) reimbursable courses
 - Continuing Professional Development (CPD) courses
 - Individual qualifications
 - Any other relevant activities
- (d) To consider and advise the Council on any other matters concerning or affecting HKCAAVQ's accreditation, assessment and consulting services.
- (e) To make recommendations to the Council on such matters within QAC's remit as they arise.

Finance Committee (FC)

Terms of Reference

- (a) To consider and recommend, for the Council's approval, the annual budget of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), including any subsequent adjustments thereof.
- (b) To consider the medium and long-term financial plans of HKCAAVQ.
- (c) To keep under review the financial position of HKCAAVQ, including its return on investment and fee charging policy, and make recommendations to the Council as appropriate.

常設委員會職權範圍

資歷及評審委員會

職權範圍

- (a) 研究評審政策、標準及程序，並向香港學術及職業資歷評審局(評審局)大會提出建議，以履行評審局作為資歷架構下評審當局的法定職能，及評審局的其他評審／質素保證服務。
- (b) 研究有關管理資歷名冊的政策及程序，並向評審局大會提出建議，以履行評審局作為資歷名冊當局的法定職能。
- (c) 研究及審批下列評核服務的政策、準則及程序，並向評審局大會提出建議：
 - 非本地課程評核
 - 持續進修基金課程評核
 - 持續專業培訓計劃的課程評核
 - 個人學歷評估
 - 其他相關工作
- (d) 就任何其他有關或影響評審局評審、評核及顧問服務的事宜進行研究及向評審局大會提出建議。
- (e) 在資歷及評審委員會職權範圍內，就其他相關事宜向評審局大會提交建議。

財務委員會

職權範圍

- (a) 商討香港學術及職業資歷評審局(評審局)的年度預算，包括隨後的調整，並提交評審局大會通過。
- (b) 研究評審局的中期和長期財務計劃。
- (c) 適時檢討評審局的財務狀況，包括投資回報及收費政策，並向評審局大會提出建議。

APPENDIX 附錄

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| (d) To receive, consider and recommend for the Council's approval the audited financial statements. | (d) 收取、商討及對核數師審核的財務報表提出建議，並提交評審局大會通過。 |
| (e) To recommend, for the Council's approval, the appointment of Auditors. | (e) 對核數師的委任提出建議，並提交評審局大會通過。 |
| (f) To monitor available cash balances and make recommendations concerning the liquidation of investments to ensure that an appropriate level of cash reserves is maintained. | (f) 監察評審局的可動用現金結餘及對相關投資之變現提出建議，以確保現金儲備維持合適的水平。 |
| (g) To periodically review internal controls of HKCAAVQ as they relate to financial and accounting matters. | (g) 定期檢討評審局的財務及會計相關的內部監控。 |
| (h) To make recommendations to the Council on such matters within FC's remit as they arise. | (h) 在財務委員會職權範圍內，就其他相關事宜向評審局大會提出建議。 |

Personnel and Administration Committee (PAC)

Terms of Reference

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| (a) To keep under review the staffing structure of the Secretariat. | (a) 適時檢討秘書處的人事架構。 |
| (b) To monitor human resources policies and practices of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) and to recommend changes when necessary, paying particular attention to staff development and training, the remuneration package and matters of staff welfare. | (b) 監察香港學術及職業資歷評審局(評審局)的人力資源政策及制度，尤其員工的發展和培訓、薪酬待遇及福利事宜，並在有需要時提出修訂建議。 |
| (c) To consider adjustments to the staff salary based on the outcomes of the annual performance appraisal and development review. | (c) 根據年度表現評價及發展評審的結果，研究員工的薪酬調整。 |
| (d) To keep under review the administrative matters and efficiency of the Secretariat. | (d) 適時檢討秘書處的行政方面事宜及效率。 |
| (e) To make recommendations to the Council on such matters within PAC's remit as they arise. | (e) 在人事及行政委員會職權範圍內，就其他相關事宜向評審局大會提出建議。 |

Business Development Committee (BDC)

Terms of Reference

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| (a) To provide strategic advice to the Council on matters concerning the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ)'s business development including new areas of business and consulting services. | (a) 就香港學術及職業資歷評審局(評審局)業務相關的事宜，包括擴展業務及顧問服務範疇，向評審局大會提出策略建議。 |
| (b) On delegated authority from the Council [section 8(2) of the HKCAAVQ Ordinance (Cap 1150)], the BDC is to consider and approve consulting project proposals for projects conducted outside Hong Kong that require the Secretary for Education's prior approval. These project proposals will take into consideration HKCAAVQ's expertise and make reference to the consulting strategy. | (b) 在評審局大會授權下[根據《香港學術及職業資歷評審局條例》(第1150章)第8(2)節]，商討及審批在香港以外提供顧問服務而需教育局局長事先批准的項目建議書。項目建議的擬訂將考量評審局的專業知識及參考顧問服務策略。 |

人事及行政委員會

職權範圍

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| (a) 適時檢討秘書處的人事架構。 |
| (b) 監察香港學術及職業資歷評審局(評審局)的人力資源政策及制度，尤其員工的發展和培訓、薪酬待遇及福利事宜，並在有需要時提出修訂建議。 |
| (c) 根據年度表現評價及發展評審的結果，研究員工的薪酬調整。 |
| (d) 適時檢討秘書處的行政方面事宜及效率。 |
| (e) 在人事及行政委員會職權範圍內，就其他相關事宜向評審局大會提出建議。 |

業務發展委員會

職權範圍

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| (a) 就香港學術及職業資歷評審局(評審局)業務相關的事宜，包括擴展業務及顧問服務範疇，向評審局大會提出策略建議。 |
| (b) 在評審局大會授權下[根據《香港學術及職業資歷評審局條例》(第1150章)第8(2)節]，商討及審批在香港以外提供顧問服務而需教育局局長事先批准的項目建議書。項目建議的擬訂將考量評審局的專業知識及參考顧問服務策略。 |

Risk Management Committee (RMC)

Terms of Reference

- (a) To assist the Council in carrying out the oversight in risk management including but not limited to the following:
 - i. To oversee the design, implementation and monitoring of the risk management system carried out by the management on an on-going basis; and
 - ii. To receive and comment on the risk management reports including the risk register on an on-going basis.
- (b) To make recommendations to the Council on such matters within RMC's remit as they arise.

風險監督委員會

職權範圍

- (a) 就監督風險管理的實施，輔助香港學術及職業資歷評審局(評審局)大會，職權包括但不限於：
 - i. 監督管理層在風險管理系統設計、實施及監察方面的持續管理；及
 - ii. 收取及評論風險管理報告(包括持續更新的風險登記冊)。
- (b) 在風險監督委員會職權範圍內，就其他相關的事宜向評審局大會提出建議。

Hong Kong Council for Accreditation of
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