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Accreditation Council — Statement Of Performance Expectations

FOR THE YEAR ENDED 30 JUNE 2018

Telarc.
The Mark of Success

IANZ
INTERNATIONAL ACCREDITATION NZ

Contents

1.0 Introduction

The purpose of this statement of performance expectations (SPE) is to:

1. Enable the responsible Minister to participate in setting the annual performance expectations of the Crown entity
2. Enable Parliament to be informed of those expectations, and
3. Provide a base against which actual performance can be assessed.

Use of this information for other purposes may not be appropriate. Readers are cautioned that actual results are likely to vary from the information presented here, and that the variation may be material.

The Accreditation Council (Council) is responsible to the Minister of Commerce and Consumer Affairs and is a user-funded (receives no Crown funding), not for profit, autonomous Crown Entity under the Crown Entities Act 2004 (CEA), originally established under the Testing Laboratory Registration Act 1972 but now operating under the Standards and Accreditation Act 2015. Through a comprehensive review process, the Council ensures the content of the SPE complies with the CEA (section 149 E).

A signatory to the International Laboratory Accreditation Cooperation (ILAC) Mutual Recognition Arrangement (MRA), the Council, trading as International Accreditation New Zealand (IANZ) is the national authority for accrediting laboratories, inspection bodies and radiology services. Such accreditation formally recognises the technical competence and compliance to world recognised standards of these conformity assessment bodies.

The Council's certification function is performed by Telarc Limited (Telarc), a Crown Entity subsidiary in terms of the Crown Entities Act 2004, with its own independent Board of Directors, Chief Executive and staff. Such separation is a requirement of the international standard for accreditation bodies, ISO/IEC 17011. Telarc certificates are universally accepted through its JAS-ANZ accreditation (a signatory to the IAF MLA). Telarc certified businesses are compliant to a range of quality, environmental, health and safety and food safety standards.

The New Zealand Quality College (NZQC) offers short specialist courses covering all aspects of technical competence and good management practice essential for attaining IANZ accreditation, as well as for certification to ISO 9001 and 14001 international standards. In addition, training in auditing skills is provided to IANZ accredited or other certified organisations.

Both IANZ and Telarc are recognised internationally. As well as being a full member signatory to the ILAC MRA, IANZ is also New Zealand's designating authority for a number of EU regulations under the New Zealand/EU Mutual Recognition Agreement on Conformity Assessment. Telarc is accredited by JAS-ANZ, and is itself, recognised under the International Accreditation Forum Multi-Lateral Mutual Recognition Arrangement (IAFMLA).

Support throughout New Zealand

Both IANZ and Telarc provide a full range of services throughout New Zealand, including provincial centres and rural communities.
Core activities to support public services include accreditation of medical laboratories in all centres, accreditation of drinking water laboratories and regional inspectors, and accreditation of all building consent authorities. Telarc offers both quality, environmental, health and safety and food safety management systems certification to all businesses, wherever located.

IANZ continues to work with regulators to help them achieve their regulatory outcomes and to help inform policy. IANZ also works with the Ministry of Business Innovation and Employment (MBIE) to help increase international regulatory cooperation and reduce technical barriers to trade, with the ultimate aim of increasing export revenues.

Financial Year
2017-2018 objectives

The key objectives for the Council for the Financial Year 2017-2018 are to:

1. Deliver by 30 June 2018, internationally recognised accreditation (IANZ) to 738 laboratories, inspection bodies and other providers, as well as 162 other scheduled assessments of competence on behalf of regulators, all at internationally competitive prices. By 30 June 2018, there are expected to be a total of 900 active accreditations (refer to output 3 on page 7).
2. Continue to facilitate market access for New Zealand products through acceptance of test reports from IANZ accredited organisations, in more than 100 countries by 30 June 2018 (refer to output 2 on page 6).
3. Measured by market share, to be New Zealand's leading provider of management systems (quality, environmental, food safety, and health and safety) through formal certification. To grow market share to 58% of JAS-ANZ registered certificates in New Zealand by 30 June 2018 and to grow food safety certificates by 5%, to 400 certificates (refer to output 3 on page 7).
4. Provide training and support for Council staff in:
   - ISO/IEC 17011:2017: General requirements for accreditation bodies accrediting conformity assessment bodies.
   - ISO/IEC 17025:2017: General requirements for the competence of testing and calibration laboratories.
5. Provide at least one accreditation programme in a new area to support domestic regulators and undertake at least one new activity to facilitate international trade by 30 June 2018.
6. Deliver improved reporting to assist clients to utilise the benefits of accreditation and certification.
7. Achieve consolidated revenue by 30 June 2018 of $16.8 million (forecast 30 June 2017, $16.2 million), and a consolidated financial surplus for Council of $1,164k (compared with forecast 30 June 2017 surplus of $1,493k). Reduction year on year is attributable to investment in three core areas and the cyclical variability of assessments.

The Council is also focused on achieving a positive return from its subsidiary, Telarc, with a surplus target of $955k (including interest) by 30 June 2018 (full details are included in Section 3).

Paul Connell
Chair

April 2017

Lindsey Lawton
Council Member

April 2017

2.0 Statement of Forecast Service Performance 2018

Government Priority A
—Responsibly manage the Government's finances

(Note: The Council is fully user funded, and receives no vote/grant from the Crown)

COUNCIL OUTPUT 1

- Maintain financial sustainability without recourse to the Crown (through adequate financial reserves to continue operating as a viable concern).
- Invest in three core areas:
  - Staff – Extending training into new areas;
  - New programmes – particularly food safety inspection; and non-traditional medical testing (e.g. point of care testing in pharmacies and diagnostic testing by physicians);
  - Trade facilitation – using the global accreditation networks to reduce technical barriers to trade.
- Benchmark fees against other professional service providers, and overseas accreditation bodies.

COUNCIL GOAL:

- **Achieve this year, a surplus of $1.2m**

Government Priority B
—Build a more competitive and productive economy

COUNCIL OUTPUT 2

IANZ Accreditation and its contribution towards the Government's Business Growth Agenda (BGA)

- Ensure IANZ delivery of Accreditation provides an efficient, and robust solution for regulators, and a global business solution for industry users (measured by surveyed feedback from industry users, and the number of programmes where regulators use accreditation).
- Engage regularly with regulators (MBIE, MoH, MPI) to provide accreditation to support domestic and international commerce.
- Work with the Ministry for Primary Industries (MPI) and the agricultural sector to provide accreditation that ensures dairy testing, meat testing and testing of other animal products meet new Overseas Market Access Requirements (thus facilitating growth in exports).
- Facilitate NZ exports through reducing/ removing technical barriers to trade through global acceptance of IANZ accreditation, by maintaining signatory status to the ILAC Mutual Recognition Arrangement (MRA).
- Maintain and enhance our global links through the Asia Pacific Laboratory Accreditation Cooperation (APLAC) and ILAC, measured by our representation on key international committees.

Telarc Certification

Telarc's growth strategy, clearly focusses on its quality, public health and safety, food safety, environmental sustainability opportunities, and through the expansion of its electronic auditing tool into assessing or auditing in businesses or industries.

- Ensure Telarc's delivery of Certification provides an efficient, but robust solution for regulators, and a global and or domestic business solution for a wide variety of industry users.
- Facilitate NZ exports through reducing/removing technical barriers to trade through global acceptance of Telarc certification, by maintaining accreditation by an IAF MLA signatory.

COUNCIL GOAL:

- **Achieve and maintain recognition by other national accreditation authorities in over 100 countries.**

Government Priority C
—Delivering better public services within tight fiscal constraints

COUNCIL OUTPUT 3

IANZ Accreditation

- Increase accreditations to 900.
- Increase certifications to 1,100.
- Identify key outcomes from 2017 market research, to improve service delivery and taking action to increase the value of both accreditation and certification services by 30 June 2018.
- Provide new accreditation assessments on request.
- Further investment in IT infrastructure to enhance business processes – This year focused on invoicing.
- Work with MBIE regarding implementation of the New Zealand Business Number (NZBN).
- Monitor organisational performance in line with the Council's Strategic Plan.

Telarc Certification

- Telarc will regularly survey its clients to ensure service delivery is well targeted, and look to continue to better understand and improve the value of certification services for all of its customer base.
- Further investment has been approved to enhance IT infrastructure and improve business processes (especially reporting).
- Leverage technology efficiencies as much as possible when evaluating and or developing new programmes.
- Telarc's growth strategy clearly focuses on its quality, public health and safety, food safety, environmental sustainability opportunities, and through the expansion of its electronic auditing tool into assessing or auditing in businesses or industries.

NZQC Training

Provide ongoing training for all accreditation and certification clients to achieve their goal of accreditation and certification.

COUNCIL GOAL TO DELIVER:

- **$1.2 mil consolidated surplus**
- **$7 mil consolidated cash reserves**
- **100 countries where national accreditation authorities recognise IANZ accreditation**
- **900 Accreditations**
- **Action plan from 2017 market research**
- **Improved invoicing processes**
- **1100 Certified organisations on the JAS-ANZ register**
- **400 Certified food safety certificates**
- **58% market share of certified management systems in New Zealand**
- **1,700 NZQC training days**

Government Priority D
—Rebuild Christchurch, Kaikoura/Wellington

COUNCIL OUTPUT 4

IANZ Accreditation

- IANZ will assess the Christchurch City Council and Kaikoura District Council Building Consent Authorities (BCAs) on an ongoing basis against statutory requirements.

Telarc Certification

- Telarc will provide locally based certification services to support businesses rebuilding infrastructure.

COUNCIL GOALS:

- **IANZ will undertake a follow up assessment of Christchurch City Council BCA in 2017; a follow up assessment of Kaikoura District Council BCA in 2017 and work with MBIE to increase the effectiveness of the BCA accreditation programme**
- **Telarc will provide locally based certification services to support businesses rebuilding Christchurch**

The above outputs are funded as part of the operation of the Council. The revenue and expense for the goals listed in output 1, 3 and 4 are detailed on page 10.

Consolidated Targets
F2018

CONSOLIDATED SURPLUS OF $1.2 MIL[1]

F2016	F2017	F2018
ACT	**FCST**	**TARGET**
$000's	$000's	$000's
1,541	1,493	1,164

CONSOLIDATED COUNCIL RESERVES OF $7 MIL

F2016	F2017	F2018
ACT	**FCST**	**TARGET**
$000's	$000's	$000's
5,111	6,510	7,041

IANZ ACCREDITATION RECOGNISED BY NATIONAL ACCREDITATION AUTHORITIES IN 100 COUNTRIES

F2016	F2017	F2018
ACT	**FCST**	**TARGET**
97	97	100

DELIVER 900 ACCREDITATIONS

F2016	F2017	F2018
ACT	**FCST**	**TARGET**
862	874	900

DELIVER 1,100 TELARC CERTIFIED ORGANISATIONS ON THE JAS-ANZ REGISTER

F2016	F2017	F2018
ACT	**FCST**	**TARGET**
1,074	1,095	1100

[1] Reduction year on year due to:
- Investment in three core areas:
  - Staff – Meet an increasing demand for accreditation services
  - In new programmes – Particularly food safety inspection and non-traditional medical testing
  - Trade facilitation – Using the global accreditation networks to reduce technical barriers to trade
- Drop in IANZ revenue based on the cyclical nature of assessments

DELIVER 400 TELARC FOOD SAFETY CERTIFICATES

F2016	F2017	F2018
ACT	FCST	TARGET
538	379	400

DELIVER 1,700 NZQC TRAINING DAYS

F2016	F2017	F2018
ACT	FCST	TARGET
1,859	1,680	1,700

ACHIEVE 58% MARKET SHARE OF CERTIFIED MANAGEMENT SYSTEMS IN NEW ZEALAND

F2016	F2017	F2018
ACT	FCST	TARGET
57%	57%	58%

IMPLEMENT 100% OF THE NZBN

F2016	F2017	F2018
ACT	FCST	TARGET
N/A	75%	100%

3.0 Financial Statements

3.1 Statement of Forecast Comprehensive Revenue and Expense

For the year ended 30 June	2016 Actual $'s	2017 Forecast $'s	2018 Budget $'s
IANZ Accreditation Services			
Revenue	6,198,476	6,620,851	7,194,279
Less depreciation and amortisation expense	107,097	132,556	191,371
Other expenses	5,644,893	6,198,796	7,001,050
Net surplus / (deficit)	446,486	289,499	1,858
Training and other services			
Revenue	726,914	702,155	734,260
Less expenses	760,363	735,122	749,892
Net surplus / (deficit)	(33,449)	(32,967)	(15,632)
International recognition services			
Revenue	477,774	480,136	487,338
Less expenses	325,393	378,965	334,151
Net surplus / (deficit)	152,381	101,171	153,187
Total IANZ			
Revenue	7,403,164	7,803,142	8,415,877
Less depreciation and amortisation expense	107,097	132,556	191,371
Other expenses	6,730,650	7,312,883	8,085,093
Net surplus / (deficit)	565,417	357,703	139,413
Telarc SAI Limited (Telarc) Certification Services			
Revenue	7,758,420	8,430,403	8,369,100
Less depreciation and amortisation expense	56,551	80,769	107,403
Finance cost	27,492	17,161	8,000
Other expenses	6,830,944	7,260,043	7,309,042
Net profit / (loss)	843,433	1,072,430	944,655
Consolidated			
Total revenue	15,161,584	16,233,545	16,784,977
Less depreciation and amortisation expense	163,648	213,325	298,774
Finance cost	27,492	17,161	8,000
Total other expenses	13,561,594	14,572,926	15,394,135
Net surplus / (deficit)	1,408,850	1,430,133	1,084,068
Other income			
IANZ interest	96,408	52,807	70,000
Telarc interest	19,408	9,619	10,345
IANZ – Net gain on sale of property, plant and equipment	14,913	–	–
Telarc – Net gain on sale of property, plant and equipment/earn out	1,609	–	–
Total other income	132,338	62,426	80,345
Total comprehensive revenue and expense for the year	**1,541,188**	**1,492,559**	**1,164,413**
Surplus attributable to:-			
Minority interest	216,113	270,512	238,750
Accreditation council	1,325,075	1,222,047	925,663
	1,541,188	**1,492,559**	**1,164,413**

3.2 Statement of Forecast Changes in Equity

For the year ended 30 June	2016 Actual $'s	2017 Forecast $'s	2018 Budget $'s
Balance at 1 July	5,981,134	7,422,322	8,779,625
Total comprehensive revenue and expense for the year	1,541,188	1,492,559	1,164,413
Less dividend declared	(100,000)	(135,256)	(119,375)
Balance at 30 June	**7,422,322**	**8,779,625**	**9,824,663**
Equity attributable to owners of the parent	**6,548,053**	**7,770,100**	**8,695,763**
Non-controlling interest	**874,269**	**1,009,525**	**1,128,900**
Total Equity	**7,422,322**	**8,779,625**	**9,824,663**

3.3 *Statement of Forecast Financial Position*

As at 30 June	2016 Actual $'s	2017 Forecast $'s	2018 Budget $'s
Equity			
Equity attributable to owners of the parent			
Accumulated surplus / (deficit)	6,548,053	7,770,100	8,695,763
Non-controlling interest			
Accumulated surplus / (deficit)	874,269	1,009,525	1,128,900
Total equity	**7,422,322**	**8,779,625**	**9,824,663**
Represented by:			
Current assets			
Cash and cash equivalents	1,911,483	2,159,611	2,041,359
Investment	3,200,000	4,350,000	5,000,000
Trade and other receivables	2,959,277	2,947,481	3,258,343
Other assets: prepayments	231,696	210,921	215,000
Total current assets	**8,302,456**	**9,668,013**	**10,514,702**
Non current assets			
Property plant and equipment	288,467	236,026	208,934
Goodwill	2,500,000	2,500,000	2,500,000
Intangible assets	172,737	213,980	318,495
Total non current assets	2,961,204	2,950,006	3,027,429
Total assets	11,263,660	12,618,019	13,542,131
LIABILITIES			
Current liabilities			
Trade and other payables	2,688,765	2,942,951	2,961,009
Dividend payable to SAI Global	100,000	135,256	119,375
Provision for employee entitlements	652,573	560,187	637,084
Total current liabilities	3,441,338	3,638,394	3,717,468
Non current liabilities			
Borrowings	400,000	200,000	–
Total non current liabilities	400,000	200,000	–
Total liabilities	3,841,338	3,838,394	3,717,468
Net assets	**7,422,322**	**8,779,625**	**9,824,663**

3.4 Statement of Forecast Cashflows

For the year ended 30 June	2016 Actual $'s	2017 Forecast $'s	2018 Budget $'s
Cash flows from operating activities			
Cash was provided from:			
Revenues from services provided	14,612,215	16,358,078	16,489,663
Interest received	61,693	106,645	80,345
	14,673,908	16,464,723	16,570,008
Cash was applied to:			
Payments to suppliers	5,791,731	6,313,083	6,483,255
Payments to employees	7,579,657	8,130,262	8,874,333
Interest paid	27,492	16,584	8,000
Net goods and services tax	(16,281)	100,705	(41,583)
	13,382,599	14,560,634	15,324,005
Net cash flows from operating activities	**1,291,309**	**1,904,089**	**1,246,003**
Cash flows from investing activities			
Cash was provided from:			
Proceeds from sale of property plant and equipment	9,956	5,285	22,001
Acquisition of investment	(1,400,000)	(1,150,000)	(650,000)
	(1,390,044)	**(1,144,715)**	**(627,999)**
Cash was applied to:			
Purchase of property, plant and equipment	148,487	71,132	136,000
Purchase of intangible assets (computer software)	68,010	140,114	265,000
	216,497	**211,246**	**401,000**
Net cash flows from investing activities	**(1,606,541)**	**(1,355,961)**	**(1,028,999)**
Cash flows from financing activities			
Dividend to non-controlling interest	(125,000)	(100,000)	(135,256)
Repayment of loan	(150,000)	(200,000)	(200,000)
Net cash flows from financing activities	**(275,000)**	**(300,000)**	**(335,256)**
Net increase (decrease) in cash held	(590,232)	248,128	(118,252)
Cash and cash equivalents at beginning of the year	2,501,715	1,911,483	2,159,611
Cash and cash equivalents at end of the year	**1,911,483**	**2,159,611**	**2,041,359**

Appendix 1—*Accounting Policies*

Accreditation Council

The Accreditation Council (Council) has designated itself as a public benefit entity (PBE) for financial reporting purposes. The Council trades under the name International Accreditation New Zealand (IANZ), and owns its Crown Entity subsidiary, Telarc who performs its certification function. Key accounting policies adopted by the Council include:

1. Statement of compliance

The financial statements of the Council have been prepared in accordance with the Crown Entities Act 2004, which include the requirements to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 2 PBE accounting standards because expenses are > $2m and ≤ $30m and the Council is not publicly accountable.

These financial statements comply with PBE Accounting Standards.

2. Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are in dollars ($'s).

3. Basis of consolidation – purchase method

The consolidated financial statements include the parent Council and its subsidiary.

4. Revenue

The Council's revenue is regarded as exchange transactions and derived through the provision of outputs to the Crown, services to third parties and income from its investments. Such revenue is recognised when earned and reported in the relevant financial period.

5. Borrowing costs

Borrowing costs are recognised as an expense in the financial year to which the charge relates.

6. Goods and services tax

All items in the financial statements are exclusive of GST, with the exception of receivables and payables, which are stated with GST included. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

7. Taxation

The Council is exempt from income tax in accordance with section 39, Standards and Accreditation Act 2015. The Council's Crown Entity subsidiary, Telarc Limited (Telarc) through its association with the Council, and functions it performs in relation to the Act, has been treated as exempt from income tax. However, the Council, has been informed that the IRD has recently changed its interpretation regarding the tax status of some Crown Entity subsidiaries, particularly subsidiaries of Autonomous and Independent Crown Entities. Consequently, the Council is currently in communication with the IRD to ascertain Telarc's tax status. Initial outcomes from correspondence have reflected that any decision by the IRD will not be retrospective and will only apply after these prospective financial statements are authorised for issue by the Council on the 28 April 2017.

8. Trade and other receivables

Trade, WIP and other receivables are stated at their expected realisable value after providing for impairment, doubtful and uncollectable debts. WIP represents work performed for which clients have not been invoiced and is stated at expected realisable value.

9. Investment in subsidiary Telarc

The Investment in subsidiary is carried at the lower of cost or fair value. The investment is impaired if there is a significant or prolonged decline in the fair value of the investment below its cost.

10. Investments: short-term deposits

Short-term deposits are stated at the lower of cost and net realisable value, with any decreases recognised in the statement of comprehensive revenue and expense. Such deposits are classified as maturing less than 365 days from inception.

11. Property, plant and equipment

All are recorded at historical cost less accumulated depreciation and impaired losses.

Additions
The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Work in progress is measured at cost less impairment and is not depreciated.

Disposals
Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Subsequent Costs
The costs of day to day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

12. Depreciation

Property, plant and equipment are depreciated at rates that will write off the cost on a straight-line basis of the assets to the estimated residual value over their useful life. The useful lives and associated depreciation rates of major classes of assets used in the preparation of these statements are reviewed annually as follows:

Computer hardware	3-5 years	20%-33% straight line
Leasehold improvements	6 years (max)	16.67% straight line
Office furniture and equipment	5-10 years	10%-20% straight line
Motor vehicles	5 years	20% straight line

13. Intangible assets

Computer software is recorded at historical cost.

Client lists purchased are recorded at historical cost.

Programme and course development costs:

Costs directly associated with the development of accreditation programmes and training courses are recognised as an intangible asset, to the extent that such costs are expected to be recovered. Development costs primarily consist of employee costs and, if directly attributable to the design of programmes and courses, are classified as an intangible asset if the following can all be demonstrated:

— It is technically feasible to complete the course or programme for future use;

— Management intends to complete the course or programme;

— The course or programme is able to be used;

— The generation of probable future economic benefits can be demonstrated;

— Adequate technical, financial and other resources are available to complete development and to use the course or programme; and

— Expenditure attributable during development can be reliably measured.

Any cost failing to meet the above criteria is classified as an expense incurred in the surplus or deficit. Once recognised as an expense, development costs cannot be subsequently classified as an asset.

14. Amortisation

Computer software and capitalised course and programme development costs are amortised at rates that will write off the cost on a straight-line basis to the estimated residual value over their useful life. The useful lives and associated amortisation rates used in preparation of these statements are reviewed annually as follows:

Computer software	3-5 years	20%-33% straight line
Capitalised course and programme development costs	3-5 years	20%-33% straight line

Client lists purchased are amortised over their expected useful lives.

While work is still in progress with regard to certain capitalised course and programme development costs, the useful life of completed projects will be established at project completion.

15. Goodwill

Goodwill represents the difference between the consideration paid and the identifiable assets acquired. A policy is in place whereby goodwill is assessed annually for impairment.

16. Employee entitlements

Provision is made for the Council and group's liability for annual leave and retirement leave, calculated on an actual entitlement basis at current rates of pay.

Employees who have completed 20 years of continuous service may be granted once-only, long-service leave of four weeks. Provision has been made for any future liability, calculated on an actuarial basis.

17. Leases

In leases where the lessor effectively retains substantially all the risks and benefits of ownership, leased items are classified as operating leases. Payments under such leases are recognised as expenses in the periods in which incurred.

18. Financial instruments

The Council and group are party to financial instruments as part of normal operations, including bank accounts, short-term deposits, debtors and creditors. All financial instruments are recognised in the statement of financial position, with all associated revenues and expenses included in the statement of comprehensive revenue and expense.

Apart from items covered by a separate accounting policy, all financial instruments are shown at their estimated fair value.

19. Changes in accounting policies

There have been no changes to accounting policies.

20. Equity

Equity is measured as the difference between total assets and total liabilities. Equity comprises general funds only.

21. Key Assumptions used in the preparation of financial forecasts

In preparing these financial forecasts, the Council has assumed financial performance is in line with the targets in the statement of forecast service performance.

The Council has assumed there are no significant changes in the regulatory environment in which it generates revenues.

Cost and revenue increases are in line with expected CPI movement.

The prospective financial statements were authorised for issue on 28 April 2017 by the Council. The Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other disclosures. It is not intended to update the prospective financial statements subsequent to presentation.

Offices

ACCREDITATION COUNCIL

See International Accreditation New Zealand

INTERNATIONAL ACCREDITATION NEW ZEALAND

626 Great South Road
Ellerslie, Auckland 1051

Private Bag 28908
Remuera, Auckland 1541

Tel: 64 9 525 6655
Fax: 64 9 525 2266
Email: info@ianz.govt.nz
www.ianz.govt.nz

NEW ZEALAND QUALITY COLLEGE

626 Great South Road,
Ellerslie, Auckland 1051

Private Bag 28908,
Remuera, Auckland 1541

Tel: 64 9 525 6633
Freephone: 0800 900 099
Fax: 64 9 525 2266
Email: info@nzqc.co.nz
www.nzqc.co.nz

Telarc Limited

HEAD OFFICE AND AUCKLAND BRANCH

626 Great South Road
Ellerslie, Auckland 1051

Private Bag 28908
Remuera, Auckland 1541

Tel: 64 9 525 0100
Freephone: 0800 004 004
Fax: 64 9 525 1900
Email: info@telarc.co.nz
www.telarc.co.nz

TAURANGA

Cnr of Chadwick and Hyndes Roads
Gate Pa, Tauranga 3112

PO Box 9023
Tauranga 3142

Tel: 94 7 571 2508
Fax: 64 7 571 2415

International Accreditation New Zealand

Private Bag 28908
Remuera
Auckland 1541

Level 1
626 Great South Road
Ellerslie
Auckland 1051