

# WAYNE SMITH AND ASSOCIATES

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# WS&A

*Beyond Accounting*

## IWM - Collection and Transport Interest Group Financial statements for the year ended 30 June 2015

Wayne Smith and Associates  
Chartered Accountant (S.A.)  
Registered Auditor  
Published 31 August 2015

# IWM - Collection and Transport Interest Group

Financial Statements for the year ended 30 June 2015

## General Information

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<b>Country of incorporation and domicile</b>	South Africa
<b>Nature of business and principal activities</b>	Institute for Waste Management for Southern Africa
<b>Registered office</b>	Shop 2 Weltevreden Park Shopping Centre Rinyani Street Weltevreden Park 1715
<b>Business address</b>	Shop 2 Weltevreden Park Shopping Centre Rinyani Street Weltevreden Park 1715
<b>Postal address</b>	P O Box 79 Allen's Nek 1737
<b>Bankers</b>	Standard bank Limited
<b>Compiler</b>	Wayne Smith and Associates Chartered Accountant (S.A.) Registered Auditor Chartered Accountant (S.A.)

# IWM - Collection and Transport Interest Group

Financial Statements for the year ended 30 June 2015

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The reports and statements set out below comprise the financial statements presented to the office co-ordinator:

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These financial statements have not been audited or independently reviewed.

31 August 2015

# Practitioner's Compilation Report

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## To IWM - Collection and Transport Interest Group

I have audited the accompanying financial statements of IWM - Collection and Transport Interest Group, which comprise the directors' report, the statement of financial position as at 30 June 2015, the statement of comprehensive income, the statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory notes, as set out on pages 5 to 11.

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the compiler's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the compiler considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Wayne Smith**  
Registered Auditor  
Chartered Accountant (S.A.)

31 August 2015

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