

# WAYNE SMITH AND ASSOCIATES

Chartered Accountants, Auditors and Tax Consultants

Tel. 011 781 0172  
Fax. 086 618 8445  
info@wsassoc.co.za  
www.wsassoc.co.za

PO Box 411727  
Craighall 2024  
25 Equity Drive  
Blairgowrie 2194

# WS&A

*Beyond Accounting*

**IWM - KZN**  
**Financial statements**  
**for the year ended 30 June 2015**

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

## **IWM - KZN**

Financial Statements for the year ended 30 June 2015

### **General Information**

---

<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>Accounting officer</b>	Wayne Smith and Associates Chartered Accountant (S.A.) Registered Auditor Chartered Accountant (S.A.)

# IWM - KZN

Financial Statements for the year ended 30 June 2015

## Index

---

The reports and statements set out below comprise the financial statements presented to the Executive Officer: Gail Smit:

<b>Index</b>	<b>Page</b>
Practitioner's Compilation Report	3
Office co-ordinator's Responsibilities and Approval	4
Officers' Report	5
Statement of Financial Position	6
Statement of Comprehensive Income	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Accounting Policies	10 - 11
Notes to the Financial Statements	12 - 14

### **Published**

31 August 2015

# Practitioner's Compilation Report

---

To IWM - KZN

I have compiled the financial statements of IWM - KZN, as set out on pages 6 - 14, based on the information you have provided. These financial statements comprise the statement of financial position of IWM - KZN as at 30 June 2015, the statutory income statement, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

I performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

I have applied my expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities. I have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, I am not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, I do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.

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

**Blairgowrie**  
**25 Equity Drive**  
**Blairgowrie**  
**Johannesburg**  
**South Africa**  
**2196**

**31 August 2015**