

# WAYNE SMITH AND ASSOCIATES

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# WS&A

*Beyond Accounting*

## IWMSA Western Cape Financial statements for the year ended 30 June 2015

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

# IWMSA Western Cape

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 of Waste Management of 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>	PO 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 SAICA

# IWMSA Western Cape

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: Melani Traut:

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### **Published**

31 August 2015

# Practitioner's Compilation Report

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## To IWMSA Western Cape

I have compiled the financial statements of IWMSA Western Cape, as set out on pages 6 - 13, based on the information you have provided. These financial statements comprise the statement of financial position of IWMSA Western Cape as at 30 June 2015, the statement of comprehensive income, 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 and Associates**  
**Partner**  
**Registered Auditor**  
**SAICA**

**25 Equity Drive**  
**Blairgowrie**

**31 August 2015**