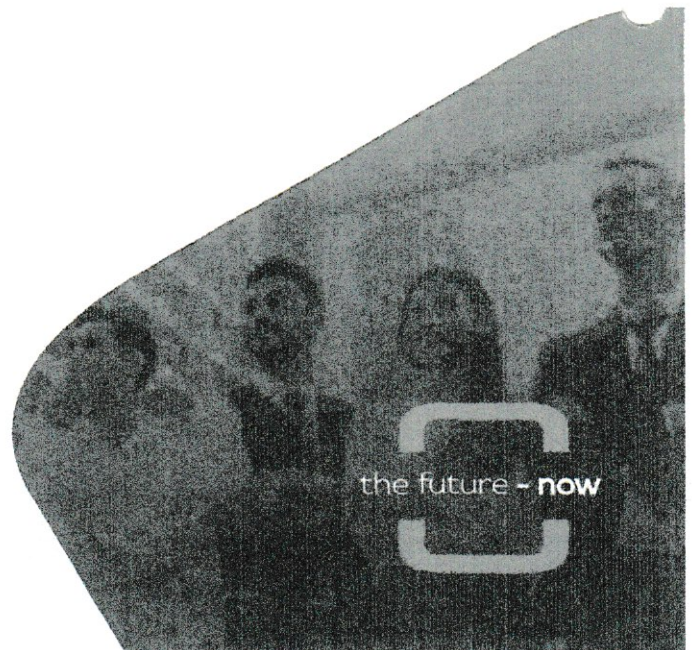


Tshiping Water User Association
Annual Financial Statements
for the year ended 29 February 2024



20 Van Coppenhagen Street
Upington
8801

To the auditors of Tshiping Water User Association

This representation letter is provided in connection with your audit of the financial statements of Tshiping Water User Association for the year ended 29 February 2024 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Constitution of the Association.

I acknowledge my responsibility for:

- (a) The fair presentation of the financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities;
- (b) The design, implementation and operation of accounting and internal control systems relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- (c) Assessing the company'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 management committee either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so; and
- (d) Making accounting estimates that are reasonable in the circumstances.

I confirm that, to the best of my knowledge and belief, having made such enquiries as I considered necessary for the purpose of appropriately informing myself:

1. Financial statements

- (a) I have fulfilled my responsibilities, as set out in the terms of the audit engagement, for the preparation of the financial statements, and confirm that the financial statements fairly present, in all material respects, the state of affairs, results of the operations and cash flows of Tshiping Water User Association in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.
- (b) Significant assumptions used by me in making accounting estimates, including those measured at fair value, are reasonable.
- (c) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the International Financial Reporting Standard for Small and Medium-sized Entities.
- (d) All events subsequent to the date of the financial statements and for which the International Financial Reporting Standard for Small and Medium-sized Entities require adjustment or disclosure have been adjusted or disclosed.
- (e) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- (f) I acknowledge responsibility for the design, implementation and operation of internal controls to prevent and detect fraud and error.

2. Information provided

- (a) I have provided you with:
 - Access to all information of which I am aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - Additional information that you have requested from me for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- (b) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- (c) I have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- (d)
 - Management;