



# **SALISBURY**

---

**Business Association**

## **ANNUAL REPORT**

### **2021 – 2022**

Salisbury Business Association Inc.

*PO Box 971, Salisbury SA 5108*

20A John Street, Salisbury SA 5108





# **SALISBURY BUSINESS ASSOCIATION INC.**

The Salisbury Business Association is a not-for-profit, incorporated membership-based organisation funded through an annual Special Rate levy collected by the City of Salisbury.

## **Association's Objectives**

The objectives of the Association shall be to:

1. Improve the public image of the Salisbury City Centre;
2. Formulate, and oversee the implementation of, a marketing strategy for the Salisbury City Centre;
3. Promote the Salisbury City Centre as one destination;
4. Attract more people to the Salisbury City Centre;
5. Encourage ethical behaviour and good business practice amongst the Association's Members;
6. Liaise and co-operate with the City of Salisbury and other authorities and bodies for better achieving the objects of the Association;
7. Generate funds to fulfil objectives 1 to 5 above.

## **Association Management**

The Association is managed by a Board of Management, which shall be comprised of no less than twelve (12) persons and no more than sixteen (16) persons\*\*, and be comprised of:

Up to 9\*\* Directors elected at an AGM including:

- Chair \*
- Deputy Chair \*
- Secretary \*
- Treasurer \*
- General Members

*Elected Directors serve a 2-year term but can stand for re-nomination.*

3 non-elected Directors

- City of Salisbury Elected Member Representative/s
- 2 Community Representatives

*Board members freely give their time and expertise and receive no financial payment for their services to the Salisbury Business Association*

\* These positions also form the Board's Executive Committee.

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## Sponsors, Partners and Supporters

Thank You

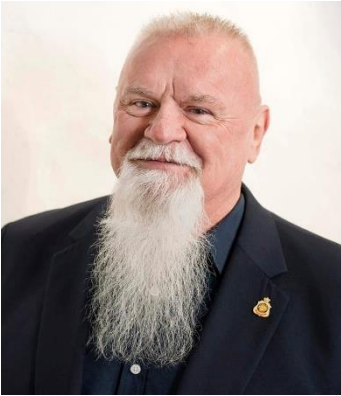
## Financial Report and Annual Audited Statement

# BOARD DIRECTORS 2021 – 22

Chairperson:	Stephan Knoll <i>(until September 2021)</i> <i>Treuendorf Property</i>	
	Melissa Shorter <i>(October 2021 – February 2022)</i> <i>DBH Lawyers</i>	
	Martin (Marty) Edwards <i>(March 2022 - current)</i> <i>Multiple Solutions Inc (MS)</i>	
Deputy Chairperson:	Melissa Shorter <i>(until October 2021)</i> <i>DBH Lawyers</i>	
	Martin (Marty) Edwards <i>(November 2021 – March 2022)</i> <i>Multiple Solutions Inc (MS)</i>	
Treasurer:	Andrew Harvey <i>(until October 2021)</i>	
	Cathy Perry <i>(October 2021 – current)</i> <i>Ramsay Electorate Office</i>	
Secretary:	David Kochergen <i>(until Feb 2022)</i> <i>Hoyts Salisbury Cinemas</i>	
	Lee Hannon <i>(April 2022 - current)</i> <i>Hoyts Salisbury Cinemas</i>	
Community Representatives:	Sgt Deb Luetkens/A/Sgt Tanya Leonard <i>SA Police</i>	
	<i>Sgt. Jacqueline McDonald (April 2022 – current)</i> <i>SA Police</i>	
	Cathy Perry <i>(until October 2021)</i> <i>Ramsay Electorate Office</i>	
Council Representatives:	Cr. Graham Reynolds and Cr. David Hood <i>North Ward - City of Salisbury</i>	
Directors:	Joe Balawejder	<i>Property Owner</i>
	Patsy Kellett	<i>Northern Community Legal Service</i>
	Melinda Fremlin	<i>Parabanks Shopping Centre</i>
	Jacque Canavan <i>(until June 2022)</i>	<i>Commonwealth Bank Salisbury</i>
	Dr. Rajnish Garg	<i>Salisbury House Medical and Dental</i>
	Kamal Dahal	<i>SA Disability Care</i>
	Julie Pope <i>(June 2022 - current)</i>	<i>MOBO Group Salisbury</i>
	Najib Jamili	<i>Commonwealth Bank Salisbury</i>
Executive Officer:	David Waylen <i>(July 2016 – current)</i>	

# ASSOCIATION REPORTS

## Chairperson's Report



This is my first report as Chairperson of the Salisbury Business Association and as such wanted to remind everyone why we participate and give of our time freely for the city in which we live, work and/or play.

I can say that having lived and or worked in the Salisbury area for the best part of 30 years I have a great passion and fondness to give back to this remarkable, vibrant, multi-cultural city.

As we know, the Salisbury Business Association is a not-for-profit incorporated membership-based organisation funded through an annual Special Rate levy collected by the City of Salisbury.

I have included some examples as a refresher of the range of services we strive to provide to meet the needs of our members:

1. Communication to local traders and businesses.
2. Lobbying and advocacy on behalf of traders to Salisbury Council, government departments, other stakeholders,
3. Providing a Spotlight on Salisbury philosophy in anything and everything that can attract people to the Salisbury City Centre.
4. Facilitation (through a one-stop-shop service) as to where to go to for help

I also include some of the objectives of the Association

1. Improve the image of the Salisbury City Centre
2. Formulate a marketing strategy for the Salisbury City Centre
3. Promote the Salisbury City Centre as a whole
4. Attract more people to the Salisbury City Centre

During the past 12 months we have seen the dramatic impact of COVID on our members and the benefit we all gained from the communications provided by Executive Officer - David Waylen. He ensured all current requirements were provided in what seemed like better than real time.

However, in the true resilient nature of our city I also note many amazing topics of discussion have passed through our board as a result of David's commitment to our Association, the people we represent, and above all the ongoing and positive support and growth of the City of Salisbury. There have literally been hundreds of activities and law changes promoted through the newsletter David publishes on a fortnightly basis.

A few that resonated with me:

1. Changes to Casual Employment Laws
2. National Family Business Day
3. Women in Business Networking Dinner
4. Workshops covering: Healthy People Healthy Workplace
5. Social Media and Operating Successful Family Businesses
6. Workplace Safety Month resources

Not to mention the long awaited and hard fought for John Street redevelopment program

The challenge in writing such a report is there are so very many amazing stories to tell, and what a wonderful position that is to be in.

I would like to encourage all Board members to continue the fight to promote the City of Salisbury in all we do and to look for collaboration within the city with Business-to-Business connections.

I would also like to offer my heartfelt thanks to the Board for firstly accepting my Board nomination and ultimately endorsing my position as Chairperson. I have had such a year of professional, personal development and exposure to some life changing events in my short time as Chair.

If I could indulge for a moment and share one of the highlights for me was being asked to lay a wreath on behalf of the Association at the dawn service on ANZAC Day at the Salisbury RSL.

To each and every one of you I thank you for your commitment and a special thanks to David Waylen for the tireless efforts he puts in day and night 7 days a week.

Thank you all for another excellent year. I look forward to continuing to break barriers in 2023 with you all.

**Marty Edwards**  
**Chairman – Salisbury Business Association Inc.**

## Treasurer's Report



Due to a change in employment, workload and location, I moved to Hon. Zoe Bettison's Ministerial Office in the city, and I am supported in the role of Treasurer by our Association's Executive Officer.

Financially, for this year, we have fared relatively well.

Our Board again voted that we should operate for a second year on a 25% reduction in our standard levy request, and we tabled a deficit operational budget to the Board, which was unanimously adopted.

While our accrued savings over the past have been impacted, we still regard them as being healthy, and allow us to continue to deliver our promised activities and key outcomes.

In fact, we added in additional new events such as Seasons Greetings Saturdays (3 consecutive Saturdays in December) to help fill the void of a cancelled Christmas Parade, National Volunteer Week Expo and our inaugural Mainstreets of Australia Family Fun Day.

Our Board's consideration about what level of retained funds we should hold has changed but remains a sensible approach to allow for changes in circumstances and maintain our continued viability.

The new financial year will see us return a modest operational surplus coupled with the delivery of a diverse program of marketing activities, space activation initiatives and community/business events.

Most importantly, we are very much financially ready for a big year which will see the reinstatement of all events to full capacity, especially the Salisbury Community Christmas Parade (our largest operational expense) and we are looking forward to this.

We present to you our 2021 - 2022 Annual Audited Financial Report.

**Cathy Perry**  
**Treasurer**  
**Salisbury Business Association Inc.**

**David Waylen**  
**Executive Officer**

# Executive Officer's Report



WOW! Another year has come and gone!

With the majority of our community events cancelled in the lead up to Christmas due to on-going COVID restrictions, and a changing landscape for our traders including lockdowns, reduced operating hours, changes to service delivery, employee subsidies and much more, this past 12 months has been another difficult year for many.

However, our locals have adapted (pivoted) and taken anything and everything in their stride, and luckily, we come out of the pandemic with most of our amazing local businesses still with us.

Your resilience, engagement with your customers and clients, perseverance, determination and I'm sure many sleepless nights, has helped you through many difficult months and positions you well for the remainder of 2022 and beyond.

We will continue to work alongside you and provide whatever support or information you require, we're just a phone call or email away. And ... if we can't help you, we'll refer you to someone who can.

There are so many positives happening around us.

We are continually excited about the number of new businesses who now call the Salisbury City Centre home and of course we have so many amazing businesses that have been here for many years. The mix of business types continues to expand and creates greater interest in our customer base to maintain their support of our City Centre.

I continue to be "blown away" by our customer feedback that we see during the annual Salisbury City Centre Business Awards. Our customers share their wonderful experiences that they have when dining out, shopping or doing business with you.

It is such a pleasure to be able to work alongside such dedicated, committed and passionate locals and it is this spirit that has gotten us through tough times.

The coming 12 months should be an exciting time for the Salisbury City Centre with the progression of the City of Salisbury's City Centre Revitalisation Plan with Council's \$8M+ redevelopment and investment in both John Street and Church Street expected to be completed prior to Christmas. We thank Council for delivering this major project.

I take this opportunity to remind you that the Association is here to help you any way we can, please reach out if you feel that we can be of any assistance or can provide you with any support. As always, feel free to contact me anytime you need.

A **HUGE** thank you to the Board, led by our Chair Marty Edwards, for their continued vision, backing and inspiration and to all our members, the City of Salisbury - Mayor, Elected Members and staff, local MP's, partners and key stakeholders for their continued support and encouragement.

Collectively, you are the driving force behind **our** City Centre.

Thank you! It is a pleasure to work with, and for, **YOU**. And ... bring on **2023**!

**David Waylen**  
**Executive Officer – Salisbury Business Association Inc.**



# WHAT'S STILL TO COME ...

## Challenges

- Adequate SA Police resources on-the-ground;
- Enhancing safety and security (both perceived and actual) across the precinct;
- Eradicating the issue of homelessness across the City Centre;
- Addressing long-stay/all day parking issues of traders, their staff and customers;
- Encouraging and supporting the dynamic mix of traders/businesses across the Salisbury City Centre into the future;
- Adelaide - Gawler Rail Line full complement of electric trains not in service until 2023
- Property vacancies outside of John Street

## Opportunities

- City of Salisbury's \$8.2M John Street and Church Street redevelopment;
- City of Salisbury Community Events Activation Calendar for John Street and Civic Plaza
- City of Salisbury's Shopfront Improvement Program supported by the Salisbury Business Association
- Rail electrification, full complement of new trains and an upgraded Salisbury Railway Station;
- The 30<sup>th</sup> Salisbury Community Christmas Parade (delayed due to COVID-19) and hope to make this the biggest event we have ever staged;
- Working with property owners to steer the business mix across the precinct, to ensure we are vibrant, diverse and 'open for business 7 days';
- Working with business owners to develop stronger Business-2-Business relationships;
- Identifying additional cost-effective, cross-marketing opportunities to showcase the Salisbury City Centre and its businesses and local traders;
- In conjunction with the Polaris Centre, City of Salisbury and other key stakeholders, provide business development activities around business management, marketing, compliance and other areas crucial to our members operating viable, compliant and dynamic businesses;
- Continually working with our members and the City of Salisbury, to enhance us as a **DESTINATION**, a place to meet, a place to work or operate a business, place to buy, invest or build, a place to study, a place to live, a place that reflects local culture, and whilst doing all of these, a place that feels safe and welcome;
- Partner with organisations to showcase the Salisbury City Centre and to reinforce our motto ... *Salisbury City Centre Something for Everyone.*

# SPONSORS & PARTNERS 2021 – 22

The Salisbury Business Association Inc. thanks the following  
for their generous support and assistance.



# SPONSORS & SUPPORTERS 2021 – 2022

The Salisbury Business Association thanks the following local businesses for their generous support of our programs, events and competitions. Your support has been crucial in helping us achieve our goals to date. ***Thank You!***

## Salisbury City Centre Business Awards Sponsors

- City of Salisbury
- Cr. David Hood - City of Salisbury
- Cr. Donna Proleta - City of Salisbury
- Cr. Graham Reynolds - City of Salisbury
- Cr. Kylie Grenfell - City of Salisbury
- Deputy Mayor Chad Buchanan - City of Salisbury
- Hon. Andrea Michaels MP, Minister for Small and Family Business
- Hon. Blair Boyer MP, Member for Wright
- Hon. Zoe Bettison MP, Member for Ramsay
- Mad Hatterz Parties
- Mayor Gillian Aldridge OAM JP - City of Salisbury
- Parabanks Shopping Centre
- Rotary Club of Salisbury
- Signarama Salisbury

## National Volunteer Week Sponsors

- Hon. Blair Boyer MP, Member for Wright
- Brow Threads and Lashes at Parabanks Shopping Centre
- Cr. Graham Reynolds - City of Salisbury
- Cr. Kylie Grenfell - City of Salisbury
- FJS Lawyers
- Hon Zoe Bettison MP, Member for Ramsay
- John Fulbrook MP, Member for Playford
- Mayor Gillian Aldridge OAM
- Multiple Solutions Inc (MS)
- Rhiannon Pearce MP, Member for King
- SA Disability Care
- Salisbury Business Association
- The Salisbury Hotel x 2

## Keep your Health on Track Month and Community Health Expo Supporters

- Estia Health
- Health SA
- Kimberley Clarke Australia
- Produce 3 Chefs

## Cancelled Salisbury Community Christmas Parade Sponsors

- City of Salisbury
- DBH (Duncan Basheer Hannon) Lawyers GOLD Sponsor
- Signarama Salisbury
- Woolworths Parabanks
- Your Christmas Warehouse

# THANK YOU TO OUR MEMBERS

We take this opportunity to thank all of our MEMBERS, the business and property owners who make Salisbury City Centre what it is and for your support and contributions over the past 12 months.

We look forward to working with you over the coming year on creating a more vibrant and dynamic Salisbury City Centre.

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## AND ... MORE THANKS

As well as our Sponsors and Supporters (listed previously) we would not be able to deliver our key community events and activities without the support of the following:

- **City of Salisbury**  
*(Every division/team and work group provide invaluable service and support to us)*
- **Ramsay Electorate Office - Hon Zoe Bettison MP and staff**
- **Rotary Club of Salisbury Inc. - support with all SBA events**
- **Salisbury Community Christmas Parade Operations Group**
  - Global Care - David Healey,
  - Mad Hatterz Parties - Toni-Anne Smallman,
  - Parabanks Shopping Centre - Melinda Fremlin,
  - Rotary Club of Salisbury - Mary and Graham Purbrick,
  - Salisbury City Rotaract Club - Damien Walker,
  - Salisbury Business Association - David Waylen
- **SA Police**
- **Our emergency service groups – Salisbury CFS, Salisbury SES and St John Ambulance Salisbury**



# THE YEAR THAT WAS PHOTO SNAPSHOT







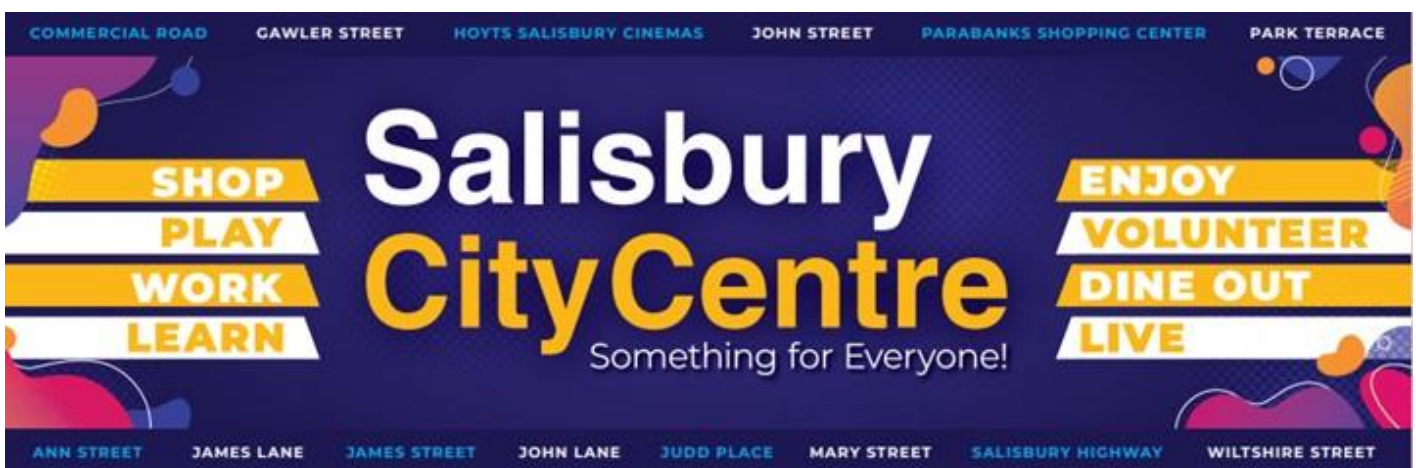
# SALISBURY BUSINESS ASSOCIATION INC

ABN 26 871 245 748

## FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2022

*Prepared by RP Dunk & Co.*



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ANNUAL GENERAL MEETING

**Salisbury Business Association Inc.**

Tuesday 11<sup>th</sup> October, 4.30 – 5.15pm

*Level 1, Salisbury Community Hub*

**SALISBURY BUSINESS ASSOCIATION INC**  
**ABN 26 871 245 748**

**PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>INCOME</b>			
Cashflow Boost		-	10,000.00
Interest received		-	38.64
Awards show income		758.18	1,127.26
Grants received		4,545.45	-
Rates Levy		121,461.80	121,536.35
Market Day/Street Activities		454.54	-
Sponsorships		4,138.63	1,125.00
		<u>131,358.60</u>	<u>133,827.25</u>
<b>LESS EXPENDITURE</b>			
Administration expense		1,395.96	3,243.64
Advertising		11,904.45	16,505.52
AGM & Meeting expenses		493.74	208.63
Auditing fees		2,700.00	2,600.00
Bank charges		-	0.03
Business Awards expenses		2,837.54	2,668.91
Cleaning expense		31.55	518.18
Donations		480.00	-
Events - Other		6,392.04	3,417.23
Fines		222.00	-
Furniture replacements		216.36	414.55
General expenses		2,176.05	484.89
Insurance		1,870.16	1,870.16
Light and power		1,611.21	1,976.72
Members Events		1,641.67	1,566.50
Permits, licences and fees		-	90.91
Postage		-	100.00
Printing and stationery		3,387.09	3,348.38
Rent		18,605.11	19,810.20
Repairs and maintenance		2,075.23	268.77
Salaries and wages		83,445.98	80,928.63
Sponsorship		750.00	-
Activities	2	17,434.44	3,053.42
Subscriptions		918.09	868.53
Superannuation contributions		9,429.70	7,307.50
Telephone, fax & internet		2,518.17	3,068.74
Training expenses		-	175.00
Trophies - Business Awards		-	695.00
Workcover		1,376.10	759.47
		<u>173,912.64</u>	<u>155,949.51</u>
<b>NET OPERATING PROFIT (LOSS)</b>		<b>(42,554.04)</b>	<b>(22,122.26)</b>

The accompanying notes form part of these financial statements.

These statements are unaudited and should be read in conjunction with the attached compilation report.



**SALISBURY BUSINESS ASSOCIATION INC**  
**ABN 26 871 245 748**

**PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Retained Profits at the beginning of the financial year		75,443.99	97,566.25
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>32,889.95</b>	<b>75,443.99</b>
<b>RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR</b>		<b>32,889.95</b>	<b>75,443.99</b>

The accompanying notes form part of these financial statements.

These statements are unaudited and should be read in conjunction with the attached compilation report.

**SALISBURY BUSINESS ASSOCIATION INC**  
**ABN 26 871 245 748**

**BALANCE SHEET**  
**AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash at bank - Cheque A/c		33,434.11	75,459.46
Cash at bank - Petty Cash A/c		847.84	561.53
		<u>34,281.95</u>	<u>76,020.99</u>
<b>TOTAL ASSETS</b>		<u>34,281.95</u>	<u>76,020.99</u>
<b>CURRENT LIABILITIES</b>			
Other creditors - ATO		(4,778.00)	(5,000.00)
Withholding taxes payable	3	4,872.00	4,176.00
Good and services tax	4	1,298.00	1,401.00
		<u>1,392.00</u>	<u>577.00</u>
<b>TOTAL LIABILITIES</b>		<u>1,392.00</u>	<u>577.00</u>
<b>NET ASSETS</b>		<u>32,889.95</u>	<u>75,443.99</u>
<b>EQUITY</b>			
Retained Profits		32,889.95	75,443.99
<b>TOTAL EQUITY</b>		<u>32,889.95</u>	<u>75,443.99</u>

The accompanying notes form part of these financial statements.

These statements are unaudited and should be read in conjunction with the attached compilation report.

**SALISBURY BUSINESS ASSOCIATION INC**  
**ABN 26 871 245 748**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>1 Statement of Significant Accounting Policies</b>		
The financial statements are a special purpose report prepared for use by the committee. The committee has determined that the association is not a reporting entity.		
The statements are prepared on a cash basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.		
No Australian Accounting Standards, Australian Accounting Interpretations Views or other authoritative pronouncements of the Australian Accounting Standards Board have been intentionally applied.		
<b>2 Activities:</b>		
Activities - Cultural events	-	6.36
Activities - General	5,592.78	844.85
Activities - Christmas	9,098.96	2,202.21
Activities - Halloween	2,742.70	-
	<u>17,434.44</u>	<u>3,053.42</u>
<b>3 Withholding taxes payable:</b>		
PAYG withholding tax payable	<u>4,872.00</u>	<u>4,176.00</u>
<b>4 Good and services tax:</b>		
GST payable	3,047.00	3,036.00
Input tax credit	<u>(1,749.00)</u>	<u>(1,635.00)</u>
	<u>1,298.00</u>	<u>1,401.00</u>

These notes are unaudited and should be read in conjunction with the attached compilation report.

**SALISBURY BUSINESS ASSOCIATION INC**  
**ABN 26 871 245 748**

**STATEMENT BY MEMBERS OF THE COMMITTEE**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In accordance with a resolution of the committee of , the members of the committee declare that the financial statements for the year then ended, a summary of significant accounting policies and other explanatory notes:

1. present a true and fair view of the financial position of as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act 1985; and
2. at the date of this statement there are reasonable grounds to believe that will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the committee by:



**Chairperson:**  
**Martin Edwards**

**26 September 2022**



**SALISBURY BUSINESS ASSOCIATION INC**  
**ABN 26 871 245 748**

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBER OF**

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of (the association), which comprises the committee's report, statement of financial position as at 30 June 2022 and the statement of profit or loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report of presents fairly, in all material respects, the financial position of as at 30 June 2022 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act 1985 South Australia.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist to meet the requirements of the Associations Incorporation Act 1985. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of the Committee for the Financial Report**

The committee of is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 1985 South Australia and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free of material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

**Auditor's Responsibility for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

**SALISBURY BUSINESS ASSOCIATION INC**

**ABN 26 871 245 748**

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBER OF**

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**22 Bridge Street**

**Salisbury, SA, 5108**



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**Chartered Accountant: Raoul P Dunk**

**Salisbury**

**26 September 2022**



# OUR 2022 EVENTS AND PRECINCT ACTIVATION

## HALLOWEEN FAMILY FUN DAY

**SATURDAY  
29TH OCTOBER, 2022**  
10AM - 1PM AT PARABANKS



Best Costume Prizes | Colouring Competition  
Badge Making | Balloon Animals | Face Painting  
Trick or Treat Trail | Giveaways + much more




## Book your STAFF CHRISTMAS FUNCTION OR PARTY In The Salisbury CityCentre


WIDE RANGE OF CUISINE AND MENUS TO SUIT ALL BUDGETS  
RESTAURANTS, HOTELS, CAFES OR TAKEAWAY AND FEED  
YOUR FAMILY AND FRIENDS AT HOME.


**EAT LOCAL**

What a year it's been, time to let your hair down, relax and enjoy good times with work colleagues, friends and family.

Book with your favourite LOCAL NOW, don't wait until the last minute







## Salisbury Community CHRISTMAS PARADE

December 3rd 2022  
JOHN ST, SALISBURY

10.00am to 11.30am

rides • amusements • stalls  
displays • entertainment • face painting

### ★ SANTA ★

**GOLD SPONSOR**  


Proudly brought to you by

## Salisbury CHRISTMAS MARKETS

9am - 2pm  
DECEMBER 17th 2022

Salisbury Community Hub  
and Civic Plaza

Market Stalls • Christmas Gifts • Food  
Children's Activities • Santa  
Entertainment

Presented by

 **SALISBURY**  
Business Association





# **SALISBURY**

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## **Business Association**

***ABN 26871245748***

***20A John Street, Salisbury SA 5108***

***PO Box 971, Salisbury SA 5108***

***Ph: 0414 813 202***

***Email [info@salisburyba.com.au](mailto:info@salisburyba.com.au)***

***Website [www.salisburyba.com.au](http://www.salisburyba.com.au)***

**Something for Everyone**

**Salisbury  
CityCentre**

