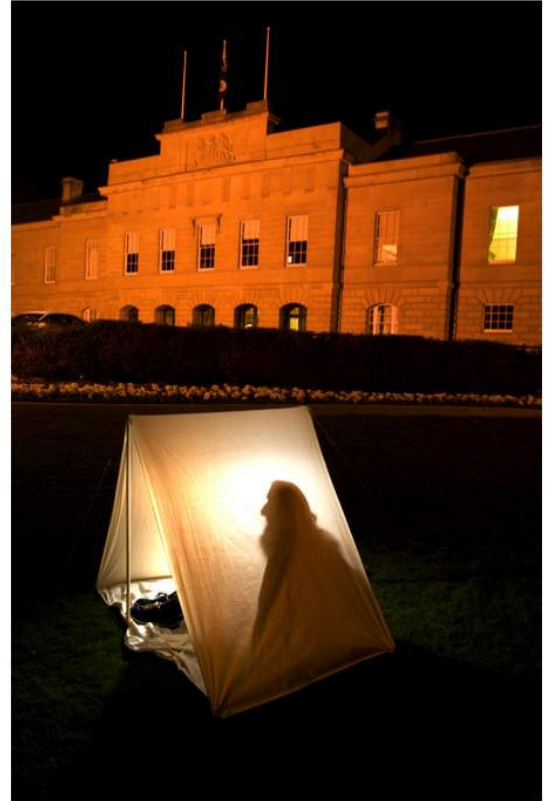


Tenants' Union of Tasmania Inc.



Annual Report 2008/09



CONVENOR'S REPORT

This financial year the Tenants' Union has again provided a high level of service to clients and the community.

The Tenants' Union provided telephone advice to 2436 people, there were 287 face to face client interviews and 79 cases of a more complex nature were opened. These figures are comparable to the previous year, with an increase in telephone advice numbers this year.

Staffing levels have been stable with six staff working approximately 2.6 full time equivalent hours.

As part of the Tenants' Union's commitment to expanding its community education initiatives, it was very pleasing to see television advertisements airing on commercial television, thanks to a successful funding grant application obtained from the Tasmanian Community Fund.

This financial year, staff and two volunteers delivered community legal education sessions at a number of locations around the State, including the East Coast, Burnie, Devonport, and Hobart. A diverse range of audiences were reached including retirees, students and humanitarian entrants. A similar level of community legal education sessions will be delivered around the State in the next financial year, and we plan to deliver sessions on the West Coast.

The Tenants' Union has been advocating for tenants in a number of legal and policy areas:

The Tenants' Union has employed staff member, Tracey Chapman, to research and make submissions on the proposed review of the *Residential Tenancy Act 1997* (Tas).

In addition, the Tenants' Union made a submission to the Human Rights National Consultation advocating for greater human rights protections on matters affecting tenants, particularly in regard to housing. Further, a submission was made (with other community organisations) responding to a KPMG report into the corporatisation of Housing Tasmania.

Recent developments in the tenancy area include the establishment of the Rental Deposit Authority (Bond Board). Pursuant to this scheme, tenants must now lodge bond payments directly with Service Tasmania who will manage the bond on their behalf. The tenant will then take a receipt to the landlord as proof of payment. Overall, the Tenants Union is pleased with the implementation of the scheme, after 20 years of campaigning for it. The Tenants' Union is monitoring the scheme in regard to access for regional communities and tenants from culturally and linguistically diverse (CALD) backgrounds. There is a concern regarding CALD people lodging forms and the complicated nature of the bond return system.

The work of Kristie Johnson, Treasurer, in conjunction with Mick Lynch, Book Keeper, has ensured that the financial position of the Tenants' Union remains

Carefully managed. The Management Committee have set aside funds to implement important projects such as research associated with the potential review of the Act, and to cover potential relocation costs.

Recently, there have been some changes to the make up of the Management Committee, with four members, Tim Bullard, Naomi Bryant, Rowland Atkinson and Kristie Johnson resigning. The Management Committee acknowledges and appreciates their contributions. To address the current shortage of Management Committee members, we are actively recruiting new members.

It is to the credit of staff and volunteers that the Tenants' Union is able to operate smoothly and effectively in an environment subject to pressure and change. The strong working relationship between staff and the Management Committee means that challenges can be addressed openly and proficiently. Thanks to all the staff and committee members for the hard work they have done for the Tenants' Union over the past financial year, and particularly the volunteers who provide valuable support without financial payment.

Gemma Misrachi
Acting Convenor
September 2009

ABOUT THE TENANTS' UNION OF TASMANIA INC

AIMS:

The Tenants' Union works for the interests and rights of residential tenants in Tasmania and seeks to:

- Improve conditions in rental housing in Tasmania so that they meet accepted minimum standards;
- Raise awareness within the community about tenancy issues; and
- Promote legislative change where this is necessary to improve outcomes for tenants.

GENERAL PRINCIPLES

The Tenants' Union is an organisation that is:

- Active in response to changing tenancy issues;
- Offering quality advice, advocacy, information and referral services;
- Empowering people to take action on their own behalf;
- Abreast of current housing issues; and
- Keeping decision makers in the community aware of the key issues that are impacting on residential tenants in Tasmania.

ROLES:

The Tenants' Union has a number of roles. It provides:

- Advice, information and assistance with tenancy issues;
- Advocacy for individual tenants on residential tenancy issues;
- Systemic advocacy; and
- Education and training for professionals, community organisations, students and community members about tenancy issues.

OPERATION:

The Tenants' Union provides:

- A free service;
- Access to specialist knowledge on tenancy issues; and
- A service to all residential tenants (eg. public, private and boarding).

The Telephone Advice service operates during the hours of 9:30am and 4:00pm weekdays and the "Drop-in" Advice Sessions are available between 9:30am and 12:30pm Tuesday to Thursday inclusive.

FUNDING:

Commonwealth Grants from the Attorney General's Department for the financial year totalled \$60,170 (not including a one-off \$35,000 grant). This money was used for the provision of Community Legal Education, training, coordination, compliance and administration of the service as a whole.

State Grants from the Department of Health and Human Services, Housing Tasmania for the financial year equalled \$145,297. These funds were expended by providing a telephone advice and advocacy service and legal representation.

The Tenants' Union generated a small amount of income through the sale of Lease Agreements and Condition Reports totalling \$1,576, and bank interest of \$6,397.

ACCESS AND EQUITY POLICY:

The Tenants' Union continues to ensure that all tenants have equitable access to adequate tenancy advice, advocacy and community education services. Similarly the Tenants' Union works to provide equitable access for all tenants to justice through tenancy laws and legal processes and practices.

CLIENTS:

The clients of the Tenants' Union are:

- Private housing tenants;
- Public housing tenants;
- Non-government agencies (eg. community workers and other parties interested in tenants rights and responsibilities) and
- State Government agencies (eg. Housing Tasmania and Consumer Affairs and Fair Trading).

Of the 2424 clients who informed us of their status, 69% self-identified as low income, 3% of clients identified as indigenous, 34% were under 30 years of age and 6% were born overseas. 69% of our clients were women.

STAFF TRAINING:

1. Training of volunteers during 2008/09 financial year:

Meredith Upchurch (Solicitor) conducted ten hours of preliminary training with two new volunteers. Both became regular volunteers.

Meredith Upchurch and Phil Hoffen (Administrator/Advocate) conducted a feedback and refresher course for six volunteers.

All nine regular volunteers have received training and advice during the year from Sandy Duncanson (Principal Solicitor) and Meredith Upchurch.

2. Training of TUT staff during 2008/09 financial year:

Phil Hoffen attended the 2008 National Association of Community Legal Centres conference in Darwin.

Meredith Upchurch and Tracey Chapman (Tenant Advocate) attended women's legal workshop on conflict resolution.

Meredith Upchurch, Tracey Chapman and Phil Hoffen attended a Public Indemnity Insurance (PII) seminar.

Meredith Upchurch attended an Anti-Discrimination workshop.

Mick Lynch attended a taxation seminar.

SUMMARY OF SERVICE ACTIVITY:

The Tenants' Union has once again had a very busy year. 2802 clients contacted the TU requesting support, advocacy and/or information from volunteers and staff. The Community Legal Education and Training reached out to wide variety of people in the community through eight projects and forums, and there were ten areas of Law Reform pursued. The Tenants' Union achieved this with the equivalent of 2.6 full time paid positions. The website (www.tutas.org.au) had 8042 website views and 18,946 page views in the last financial year. Web traffic increased by over 30% in the second half of the financial year.

		06/07	07/08	08/09
Clients		3070	2619	2802
Made Up Of:	Drop In	246	297	287
	Cases Opened	87	71	79
	Telephone Advice	2737	2251	2436
	Region:			
	South	64%	65%	65%
	North	26%	23%	23%
	North West	10%	12%	12%
Clients Identifying As:				
	Low Income	66%	68%	69%
	ATSI	3%	3%	3%
	Under 30	37%	41%	34%
	Women	70%	71%	69%

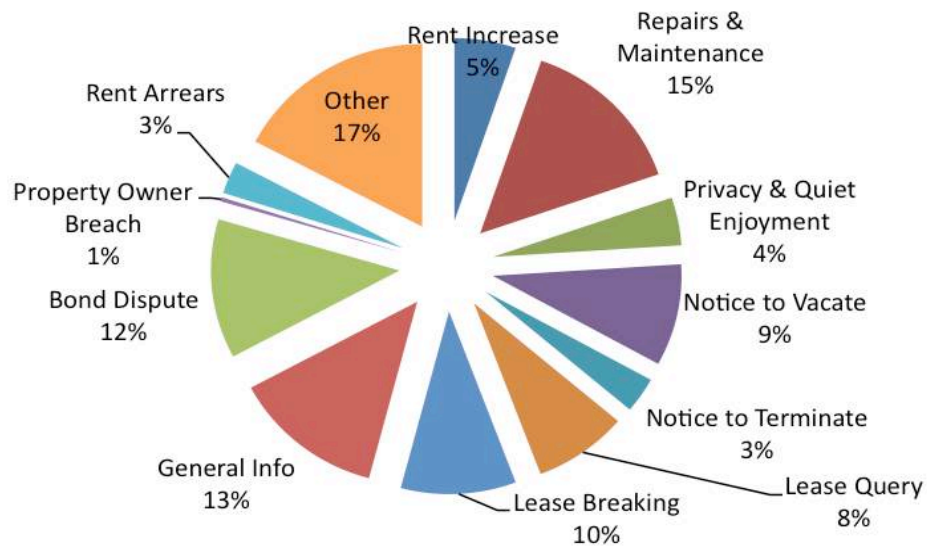
TELEPHONE ADVICE LINE:

The data provided below is collected from clients using the Telephone Advice Line. This data is extremely valuable to the Tenants' Union as it informs Law Reform Activities, assists in targeting Community Legal Education Programs and generally allows the organisation to develop a better understanding of current trends in the rental market.

Using the available data the following charts show the volume of contact with tenants via the Telephone Advice Line in the financial year. The first chart demonstrates the important role that volunteers play in providing assistance to tenants. Volunteers now dispense 95% of all telephone advice, up from 92% in the last financial year and 76% in the year prior to that. Volunteers provided 1163 hours of telephone advice in 2008/9.

The charts below provide a snapshot of the issues overall and then in each geographical region on an annual basis. This information has been sourced from the available data collected through the Telephone Advice Line. We ask all our clients to provide information to us that will be used in statistical reports. It is important to note that a number of clients choose not to divulge information, however we still provide them with advice and information.

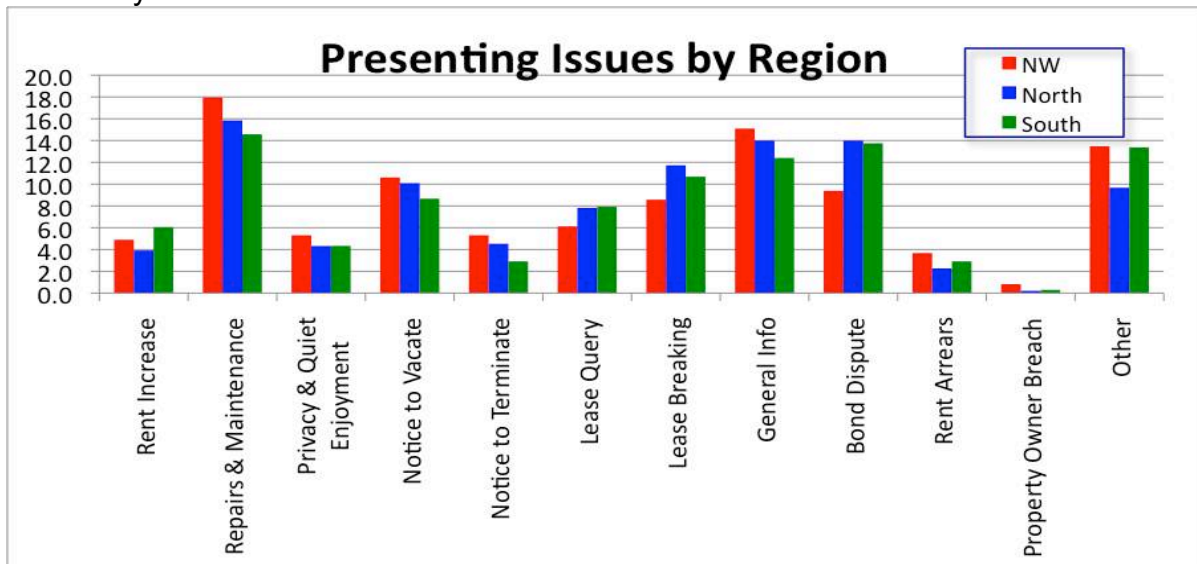
Presenting Issues - Statewide



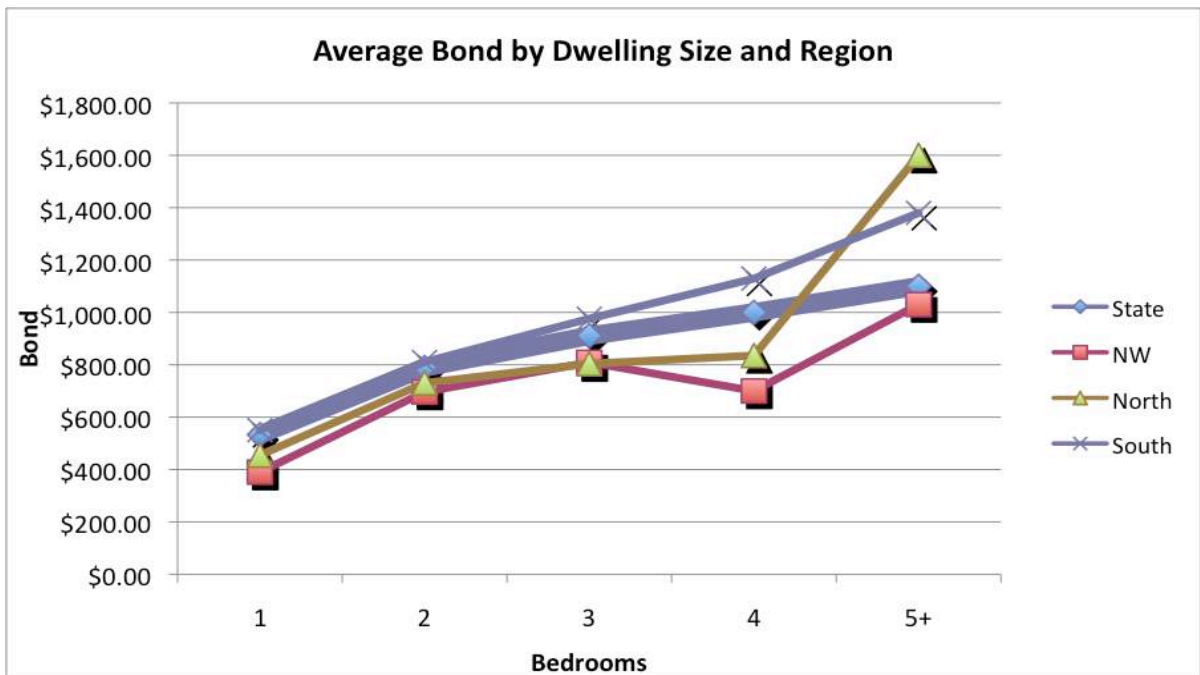
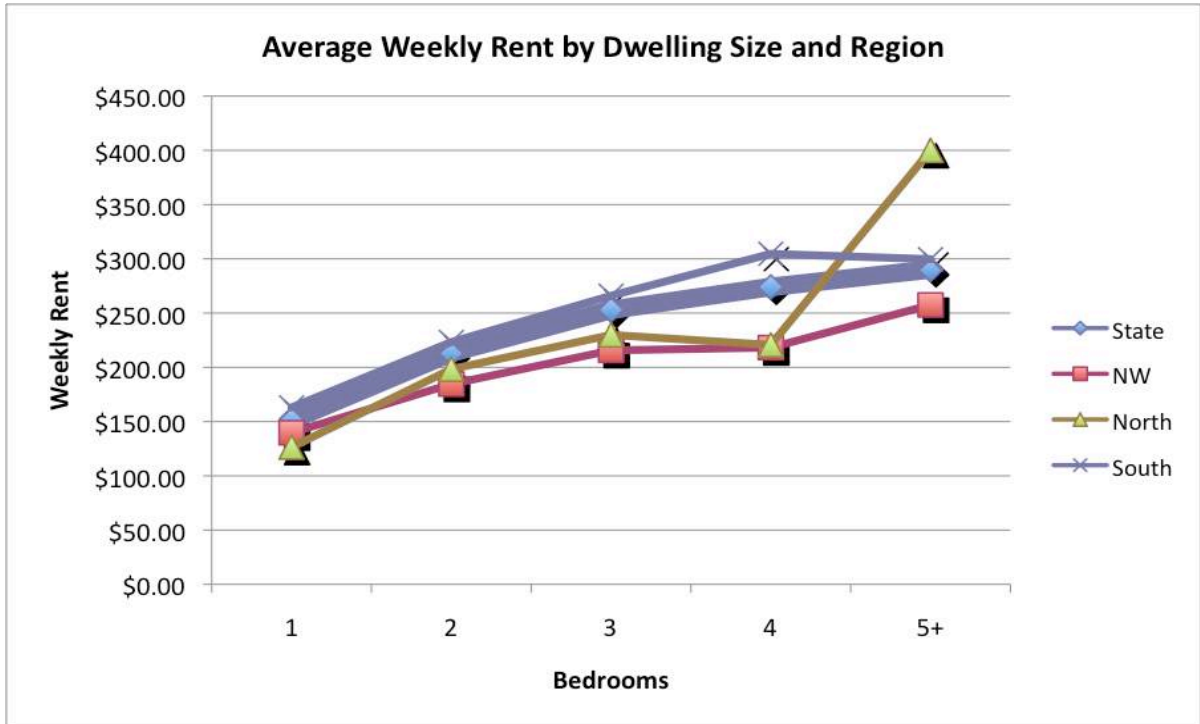
Repairs and maintenance continues to be the most sought after telephone advice year after year and again, it is a greater problem in the North and North West regions of Tasmania. With a tight rental market, a tenant's ability to move out of substandard and faulty housing is limited. Unscrupulous landlords/agents know this and move more slowly on repairs.

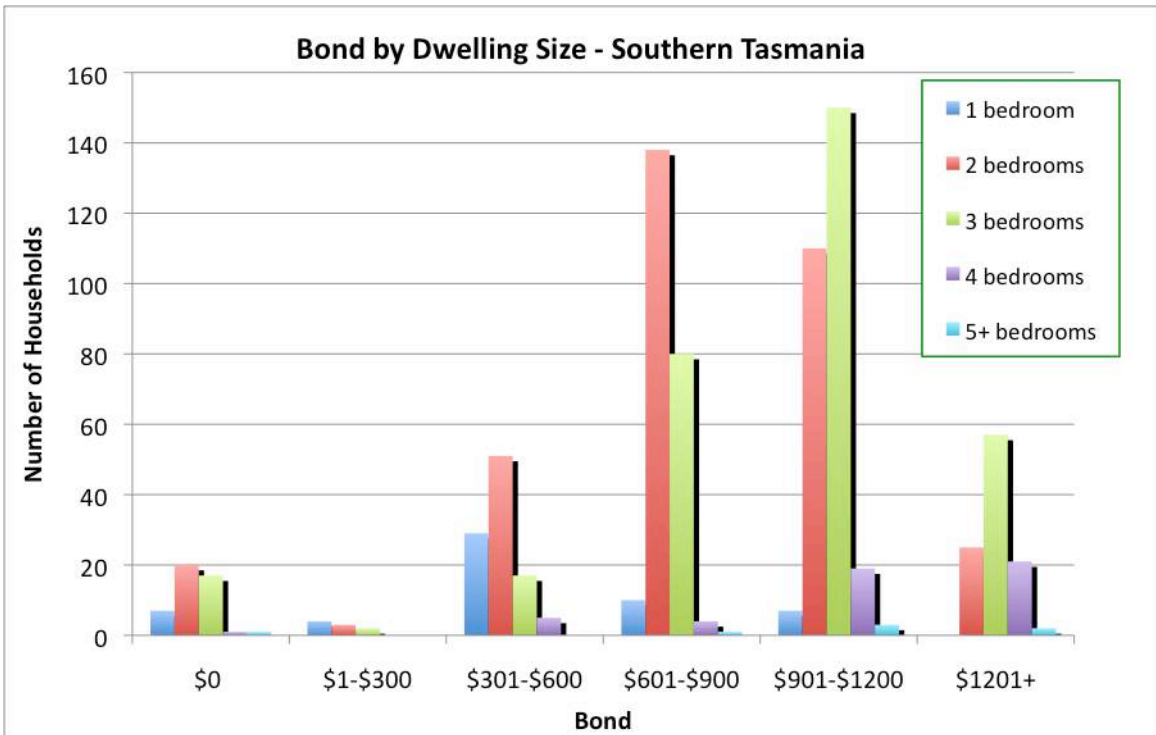
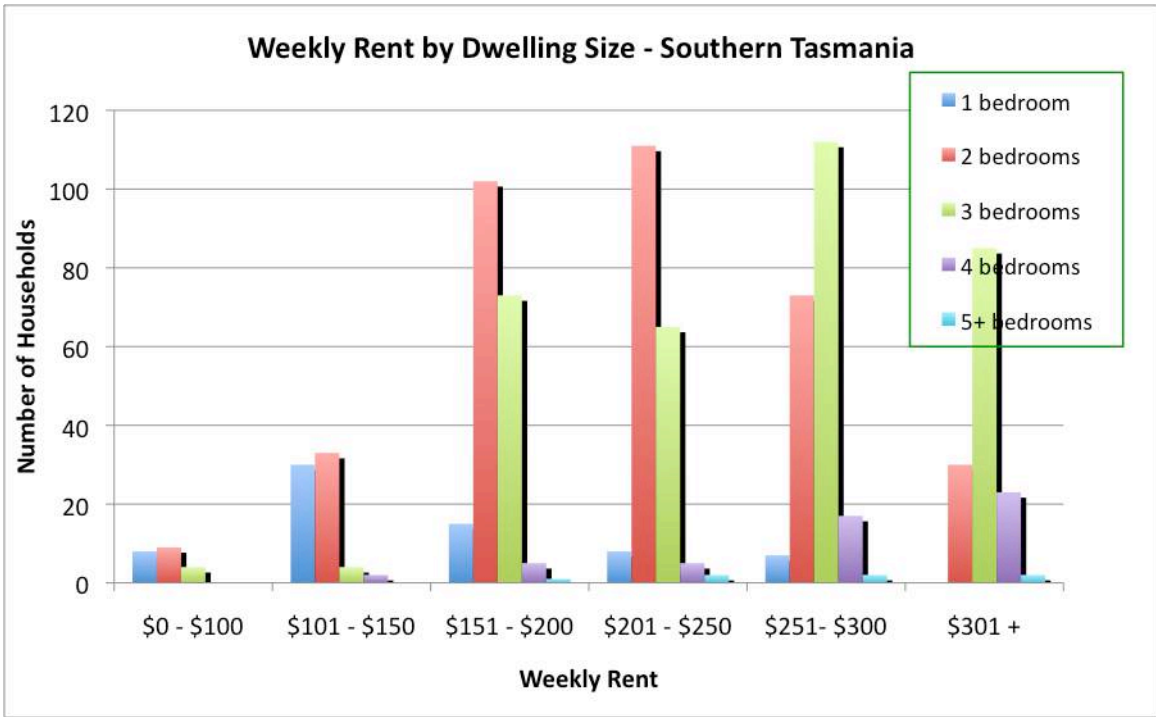
Bond Disputes remained high in 2008/09, but with the introduction of the Rental Deposit Authority (Bond Board) from 1 July 2009 it is expected that disputes will reduce.

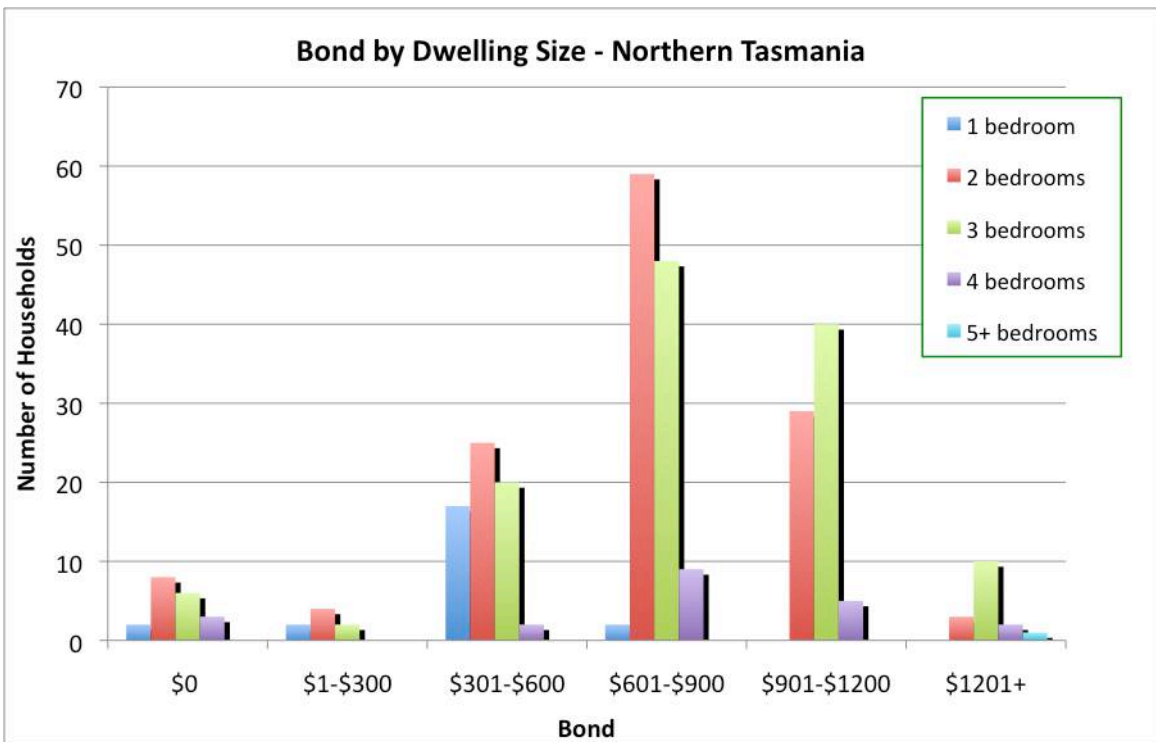
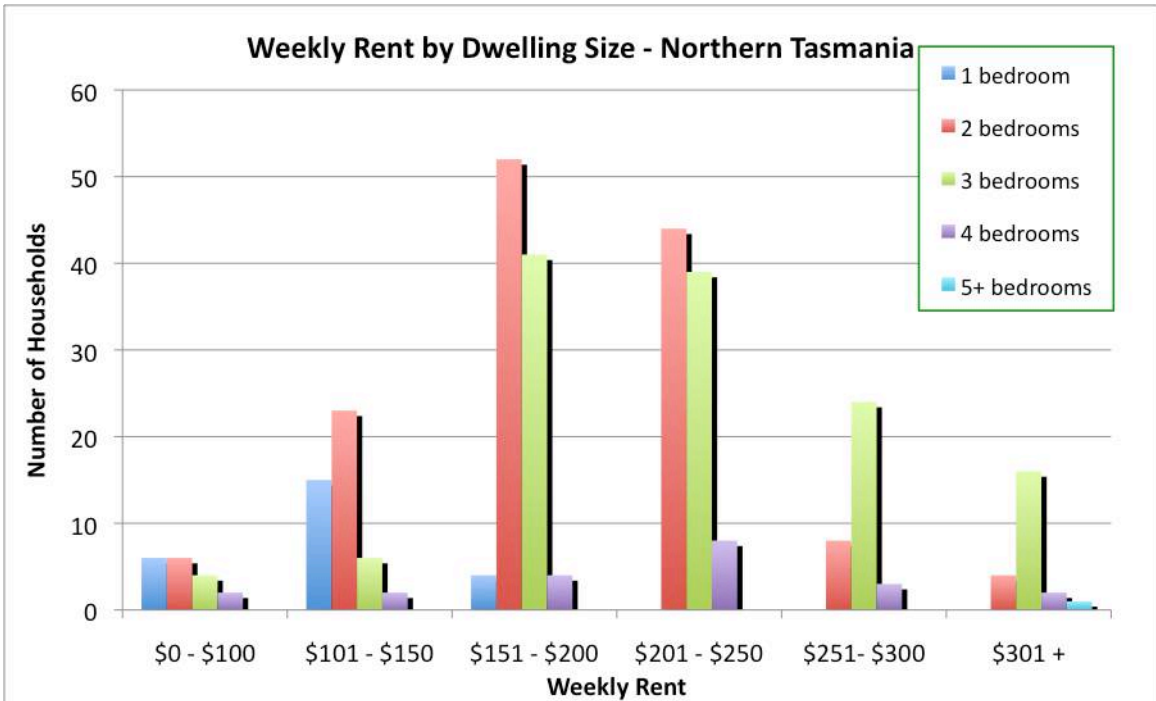
Broadly speaking, the presenting issues are in similar proportions to the previous financial year.

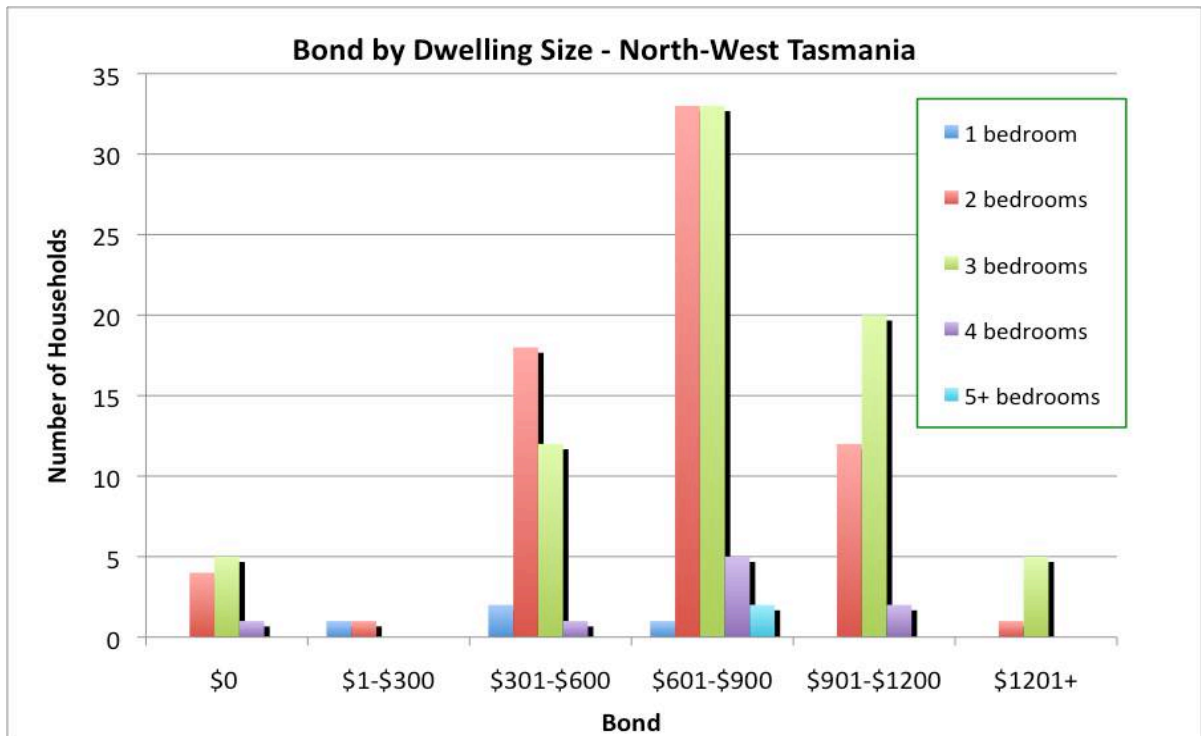
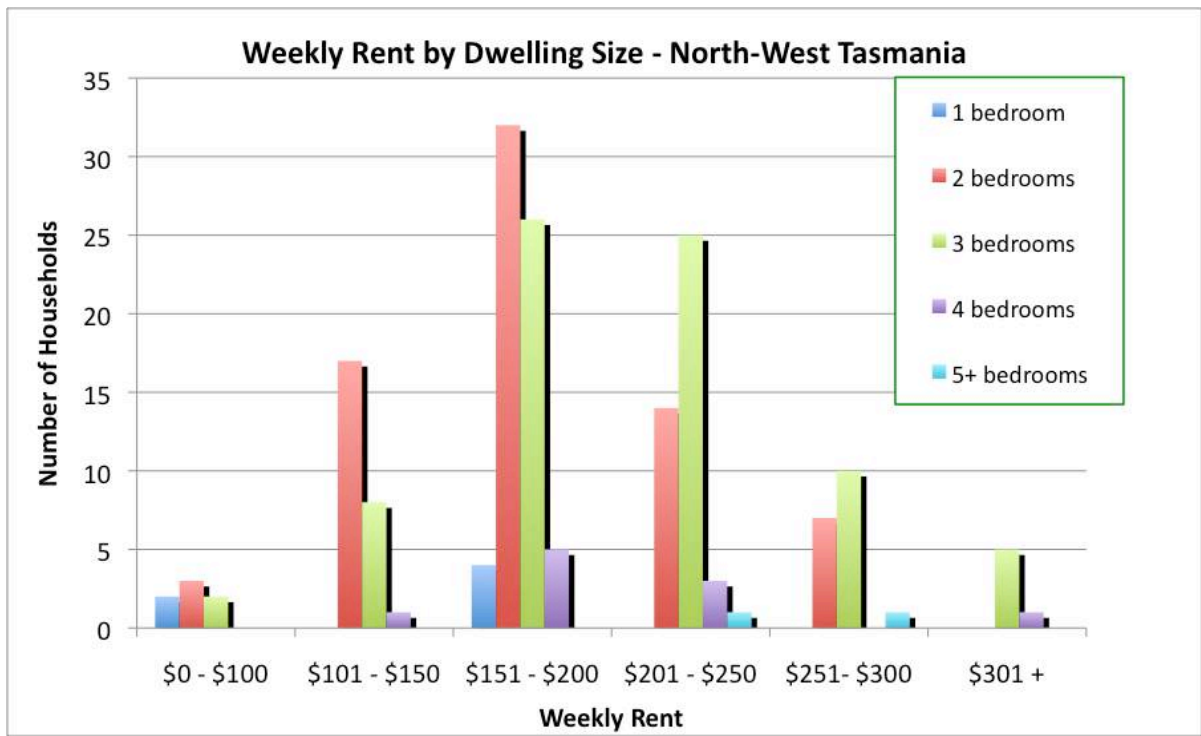


For a large percentage of Tenants' Union clients, housing affordability is a major issue. The Tenants' Union collects data on weekly rent and bond amount that is used to inform the policy work of the Tenants' Union and other organisations. The following graphs provide an overview of weekly rental prices in the main geographical regions.









FACE-TO-FACE ASSISTANCE:

The “Drop-in” Sessions still prove to be popular amongst tenants. In the last financial year the data available indicates that 287 tenants were assisted in this manner, a modest 3% fall on last financial year’s figures. This is still a significant number given that this particular service operates for only nine hours per week.

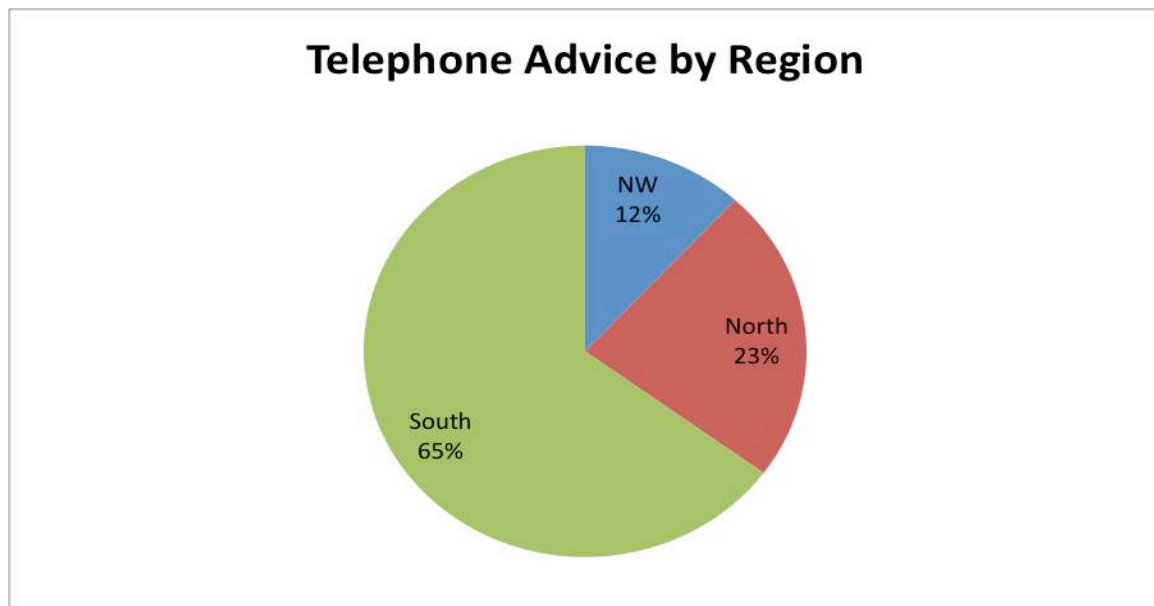
ADVOCACY AND CASEWORK:

Advocacy and casework continued to be a core activity of the Tenants’ Union over the last financial year. Of the tenants assisted through this service 79 case files were opened (up by 11%) and 77 cases were closed. The Advocacy and Casework project is particularly important as it is primarily focused on tenants with complex needs. Issues that may require advocacy and casework assistance include rental arrears, bond return, lease disputes and, most urgently, the threat of eviction. The advocacy work has been strengthened by the Tenants’ Union developing good working relationships with landlords, real estate agents, the Office of Consumer Affairs and Fair Trading, the Residential Tenancy Commissioner, and the Real Estate Institute of Tasmania. These relationships allow the Tenants’ Union’s staff to advocate and negotiate on behalf of tenants to achieve successful outcomes.

LIMITATIONS TO TELEPHONE ADVICE, ADVOCACY AND CASEWORK:

Casework increased from the previous financial year. Of the 79 case files opened in the year, 1 was from the northern region of the state, and 13 were from the North-West. The lack of a TU presence in Launceston clearly impacts upon the ability of Northern tenants to receive in-depth legal help.

The graph below demonstrates that the vast majority of telephone calls originate from the southern region. The presence of a Devonport branch has helped increase the profile of the Tenants’ Union in the North-West, and the Launceston region continues to suffer lower than expected figures. Telephone Advice was up during 2008/09, in part due to an increase in the number and skill of the volunteer advisors.



COMMUNITY LEGAL EDUCATION AND LAW REFORM:

The Tenants' Union is responsible for providing community legal education and training statewide to tenants and the housing sector on tenancy issues, along with an active involvement in tenancy law reform.

The funds for this are provided from the Commonwealth Attorney General's Family and Legal Aid Division and administered through the Legal Aid Commission of Tasmania.

Five Community Legal Education (CLE) projects were completed, and six were commenced in the 2008-2009 financial year. Eight CLE seminars were conducted by Meredith Upchurch, Sarah Hiller and Sandra Kent.

- CLE for Tertiary Students at Burnie Polytechnic
- CLE for Retirees with the Devonport Pensioners Association
- CLE for Tertiary Students at the University of Tasmania Law School, Cradle Coast
- Two CLEs for International Students at the Hobart TAFE
- CLE for Refugees at Migrant Resource Centre, Hobart
- CLE for Students at Latrobe High
- CLE Roadshow on East Coast of Tasmania (St Helens and Scottsdale)

The Community Law Reform work undertaken by the Tenants Union in the 2008/09 year included the following areas:

- Rental Deposit Authority,
- Water and Sewerage
- Human Rights
- Review of the Residential Tenancy Act (1997)
- Changes to Housing Tasmania's structure
- Government Budget Submissions
- Priority Cards

Within these seven law reform areas, three projects were commenced, and four were ongoing.

THE TASMANIAN ASSOCIATION OF COMMUNITY LEGAL CENTRES:

The Tenants' Union maintained its membership of the Tasmanian Association of Community Legal Centres (TACLC) during the financial year. TACLC met on occasion to discuss program, state and funding issues. There are seven community legal centres throughout Tasmania consisting of three generalist and four specialist centres. They are Hobart Community Legal Service, Launceston Community Legal Centre, North West Community Legal Centre, Women's Legal Service, Environmental Defenders Office, Animal Welfare Community Legal Centre and the Tenants' Union of Tasmania.

NETWORKS:

The Tenants' Union has continued its links with the following organisations:

- National Association of Community Legal Centres (NACLC)
- Tasmanian Association of Legal Centres (TACLC)
- National Association of Tenants Organisations (NATO)
- Tasmanian Council of Social Services (TasCOSS)
- Shelter Tasmania
- Colony 47
- Anglicare
- Salvation Army
- Private Rental Tenancy Support Service
- Office of Consumer Affairs and Fair Trading
- Housing Tasmania, Department of Health and Human Services
- Legal Aid Commission of Tasmania
- Rental Deposit Authority
- Housing and Community Research Unit, University of Tasmania

PRINCIPAL SOLICITOR'S REPORT

The Tenants' Union attempts to provide legal advice and advocacy to tenants around the state with a very small budget. Since 2004 we have been funded for a solicitor in Hobart for 30 hours per week and for the past three years we have been funded to provide a solicitor in the north of the Tasmania for 3.5 hours, or half a day, per week. The solicitor is currently based in Devonport. Realistically there is currently insufficient funding to service Launceston, and clients there do not have access to proper legal advice and help.

Southern Solicitor

The position involves the provision of legal advice to tenants either on a one-off basis, or ongoing, and the representation of tenants in negotiation or litigation. The position also involves the supervision of the volunteer telephone advice program, which runs 30 hours per week. Other responsibilities include involvement in the Community Legal Education and the Law Reform programs of the Union.

Northern Solicitor

This position is funded with a discrete grant from the State Government each year. The position involves the provision of legal advice and casework to clients in the north and north-west of Tasmania, and Community Legal Education where possible. The solicitor, Sarah Hiller, is employed by the Devonport Community Legal Service, and works for the Tenants' Union from that office. Sarah struggles to meet demand during her limited time, and often works unpaid overtime. In future we need to seek further funding for this position, and to extend the geographic coverage to Launceston and the north-east.

Acknowledgements

The Tenants' Union is indebted to a great number of people who enable the organisation to deliver our services to clients on such a small budget.

The majority of people working for the Union do so on a voluntary basis. I would like to start by thanking Bob Jones and Alex Fry for the enormous number of hours they have spent advising clients this year. Mick Lynch, Stacey Webb, Kirsty Abercrombie, Aneita Browning, have all volunteered on a weekly basis to collectively advise thousands of clients on the telephone advice line. It is worth noting that Mick is still volunteering in addition to his paid work for us.

I would like to thank the Tenants' Union Management Committee, who all volunteer their time for this very important role. I am extremely grateful to members Tim Bullard, Sue Chapple, and Tamioka Page for the time and support they have provided the Union this year, and I would particularly like to thank the office holders: Rowland Atkinson for Convening the Committee; Gemma Misrachi, for stepping into that role once again; Michelle Parker for her fantastic minute taking and organisational role as Public Officer. I would also like to thank Kristie Johnston, Treasurer, who fulfilled those duties this year under pressure, and despite family commitments. Thanks also to Jane Byrne and Naomi Bryant, for their contributions to the Union.

Our small team of staff has once again performed extremely well and cohesively at the Union. Meredith Upchurch, Phil Hoffen, Mick Lynch, Tracey Chapman and Sarah Hiller are an enormous asset and have provided an enthusiastic, innovative, inspiring and generally harmonious workplace.

I would also like to thank the Hobart Community Legal Service staff, and particularly staff members Bernadette and Kat who have provided front office and reception to our tenants throughout the year

My thanks also go to Chris Young and Karen Harris at the North West Community Legal Centre for hosting the Northern Solicitor position.

Once again I would like to express my personal gratitude to the staff, Management Committee, and volunteers for the understanding, help, support, and flexibility that they have allowed and given me throughout this year in relation to the ups and downs of my ongoing medical treatment. They have made me proud and given me a focus and a place to look forward to returning to during each one of my absences.

Sandy Duncanson
Principal Solicitor
October 2009.

FINANCIAL REPORT

The Tenants' Union of Tasmania Inc ("The Union") finished the 2008-2009 financial year with an operating surplus of \$16,119. This compares to the previous financial year in which the Union recorded a net surplus of \$39,081.

This improved financial position for the Union was due to a number of factors, the most significant ones being:

- Wages expenditure of \$114,122 was \$16,576 below budget. Sandy Duncanson worked part-time for most of the year, and Tracey Chapman's casual employment was funded from these savings
- A further reduction in Annual Leave Expense of \$10,187, as recommended by the Auditors (Refer WHK Denison: "Report To The Committee") also contributed to the surplus.

Of the Commonwealth One-Off Grant of \$35,000, only \$1,202 was spent. The Commonwealth will allow the balance to be carried forward. \$25,000 will be expended this year contracting Tracey Chapman to carry out the research project earmarked under this funding, and it is likely that the other commitments will also be met

The small operating surpluses for both State and Commonwealth funds are within the limits to allow them to be carried forward.

Kristie Johnston
Treasurer
October 2009

Tenants Union of Tasmania Inc

For the Year Ended 30 June 2009

CONTENTS

	<u>Page</u>
Financial Statements	
Statement by Members of the Committee	1
Income Statement	2 - 3
Balance Sheet	4
Statement of Changes in Equity	5
Cash Flow Statement	6
Notes to the Financial Statements	7 - 11
Auditors Independence Declaration	12
Independent Audit Report	13 - 14

Tenants Union of Tasmania Inc

Statement by Members of the Committee

30 June 2009

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 the opinion of the committee the financial report:

1. Presents a true and fair view of the financial position of Tenants Union of Tasmania Inc as at 30 June 2009 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Tenants Union of Tasmania Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

President 

Treasurer 

Dated this 20th day of September 2009

Tenants Union of Tasmania Inc

Income Statement

For the year ended 30 June 2009

	2009	2008
	\$	\$
Income		
Commonwealth Grants	58,968	60,174
Commonwealth Grants - One Off	1,202	-
Interest income	6,397	5,403
Other income	1,576	1,722
State Grants Computer	2,000	-
State Grants North	10,671	10,330
State Grants South	132,626	128,389
Tasmanian Community Fund	11,990	-
Total income	225,430	206,018
Less: Expenses		
Annual Leave Expense	(3,270)	(929)
Advertising	1,959	2,253
Audit fees	2,150	2,050
Bank charges	190	279
Cleaning	675	545
Committee Expenses	42	50
Computer expenses	4,842	1,625
Depreciation	3,984	1,678
Electricity	1,935	1,216
Equipment < \$300	98	118
Fees and Levies	472	348
Furniture	318	-
Insurance	2,931	2,143
IT Expenses	1,304	1,218
Lease rentals on operating lease	-	700
Library	50	85
Long Service Leave	742	784
Membership and Subscriptions	1,337	1,080
Meeting Expenses	25	-
Northern Advocacy	9,818	7,409
Office Supplies and Consumables	1,136	1,234
Postage	957	617
Printing and stationery	3,042	1,254
Rates and taxes	4,416	2,853
Rent	13,899	13,276
Repairs and maintenance	165	165
Security costs	301	84
Staff amenities	2,066	1,306
Staff Training	34	1,027
TV Commercial Production	5,460	-
Training and Conferences	5,926	4,054

The accompanying notes form part of these financial statements.

Tenants Union of Tasmania Inc

Income Statement
For the year ended 30 June 2009

	2009	2008
	\$	\$
Superannuation	10,231	8,869
Telephone and fax	9,813	7,902
Travel and Accommodation	2,595	2,765
Wages & salaries	114,122	98,870
Web Design	4,190	-
Web Programming	1,347	-
Total Expenses	209,311	166,937
Net Surplus/(Deficit)	16,119	39,081

The accompanying notes form part of these financial statements.

3

Tenants Union of Tasmania Inc

Balance Sheet

As at 30 June 2009

	Note	2009 \$	2008 \$
ASSETS			
Current assets			
Cash and cash equivalents	2	144,905	95,416
Other assets		998	1,044
Total current assets		<u>145,903</u>	<u>96,460</u>
Non-current assets			
Property, plant and equipment	3	18,756	13,455
Total non-current assets		<u>18,756</u>	<u>13,455</u>
TOTAL ASSETS		<u>164,659</u>	<u>109,915</u>
LIABILITIES			
Current liabilities			
Trade and other payables	4	10,057	6,693
Short-term provisions	6	10,433	13,703
Other Liabilities	5	45,789	8,000
Total current liabilities		<u>66,279</u>	<u>28,396</u>
Non-current liabilities			
Other long-term provisions	6	2,335	1,593
Total non-current liabilities		<u>2,335</u>	<u>1,593</u>
TOTAL LIABILITIES		<u>68,614</u>	<u>29,989</u>
NET ASSETS		<u>96,045</u>	<u>79,926</u>
EQUITY			
Reserves		3,956	3,956
Retained earnings		92,089	75,970
TOTAL EQUITY		<u>96,045</u>	<u>79,926</u>

The accompanying notes form part of these financial statements.

Tenants Union of Tasmania Inc

Statement of Changes in Equity

For the Year Ended 30 June 2009

	2009
	\$
Balance at 1 July 2008	<u>79,926</u>
Net surplus/(deficit) for the year	<u>16,119</u>
Balance at 30 June 2009	<u>96,045</u>
	2008
	\$
Balance at 1 July 2007	<u>40,843</u>
Net surplus/(deficit) for the year	<u>39,083</u>
Balance at 30 June 2008	<u>79,926</u>

The accompanying notes form part of these financial statements.

Tenants Union of Tasmania Inc

Cash Flow Statement

For the Year Ended 30 June 2009

	2009	2008
Note	\$	\$
Cash from operating activities:		
Receipts from grants and other income	256,820	209,478
Payments to suppliers and employees	(204,443)	(171,647)
Interest received	6,397	5,403
Net cash provided by (used in) operating activities	<u>7(b) 58,774</u>	<u>43,234</u>
Cash flows from investing activities:		
Purchase of property, plant and equipment	<u>(9,285)</u>	<u>(10,706)</u>
Net cash provided by (used in) investing activities	<u>(9,285)</u>	<u>(10,706)</u>
Net increase (decreases) in cash held	49,489	32,528
Cash at beginning of financial year	<u>95,416</u>	<u>62,888</u>
Cash at end of financial year	<u>7(a) 144,905</u>	<u>95,416</u>

The accompanying notes form part of these financial statements.

6

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2009

1 Summary of Significant Accounting Policies

(a) Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act Tasmania. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(b) Comparatives

Where appropriate comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(c) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

(d) Property, plant and equipment

Depreciation

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Property, plant, equipment and leasehold improvements are stated at cost. Depreciation is provided using the following methods and annual rates:

	Method	Rate
Equipment, furniture and fixtures	PC	10 - 40%

(e) Trade payables

Trade and other payables are stated at cost, which approximates fair value due to the short term nature of these liabilities.

(f) Grants in Advance

The organisation receives grant monies to fund either for contracted periods of time or for specific projects irrespective of the period of time required to complete those projects. It is the policy of the entity to treat grant monies as grants in advance in the balance sheet where the entity is contractually obliged to provide the services in a subsequent financial period to when the grant is received or in the case of specific project grants where the project has not been completed.

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2009

1 Summary of Significant Accounting Policies continued

(g) Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

Contributions made by the association to an employee superannuation fund are charged as expenses when incurred.

(h) Income taxes

No provision for income tax has been provided for as the association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(i) Revenue

Interest revenue is recognised over the period for which the funds were invested.

Revenue relating to the provision of services is recognised on delivery of the service to the customers.

Grant income is recognised in when received with the exception of grants that relate to subsequent periods, which are shown as a liability of the association and are not taken up as income.

All revenue is stated net of the amount of goods and services tax (GST).

(j) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2009

2 Cash and cash equivalents

	2009	2008
	\$	\$
Cash on hand	227	227
Cash at bank	144,678	95,189
	<u>144,905</u>	<u>95,416</u>

3 Property, plant and equipment

	2009	2008
	\$	\$
PLANT AND EQUIPMENT		
Furniture, fixture and fittings		
At cost	40,602	31,317
Accumulated depreciation	(21,846)	(17,862)
Total furniture, fixture and fittings	<u>18,756</u>	<u>13,455</u>
Total plant and equipment	<u>18,756</u>	<u>13,455</u>
Total property, plant and equipment	<u>18,756</u>	<u>13,455</u>

4 Trade and other payables

	2009	2008
	\$	\$
Trade payables	915	6,511
Accrued expenses	1,485	-
PAYG Tax	4,560	-
GST Receivable(Payable)	833	182
Electronic Clearing Account	2,264	-
Total	<u>10,057</u>	<u>6,693</u>

5 Other Liabilities

	2009	2008
	\$	\$
CURRENT		
Grants in Advance - Commonwealth	33,799	-
Grants in Advance - Computer	8,000	8,000
Grants in Advance - TCF	3,990	-
Total	<u>45,789</u>	<u>8,000</u>

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2009

6 Provisions

	2009	2008
	\$	\$
CURRENT		
Annual Leave	10,433	13,703
	<u>10,433</u>	<u>13,703</u>
NON-CURRENT		
Long Service Leave	2,335	1,593
	<u>2,335</u>	<u>1,593</u>

7 Cash Flow Information

(a) Reconciliation of cash

	2009	2008
	\$	\$
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
Cash and cash equivalents	144,905	95,416
	<u>144,905</u>	<u>95,416</u>

(b) Reconciliation of Cash Flow from Operations with Net Surplus/(Deficit)

	2009	2008
	\$	\$
Net surplus/(deficit) for the period	16,119	39,082
Cash flows excluded from net surplus/(deficit) attributable to operating activities		
Non-cash flows in net surplus/(deficit)		
Depreciation	3,984	1,678
Changes in assets and liabilities		
(Increase)/decrease in prepayments	47	(296)
Increase/(decrease) in trade payables and accruals	3,364	(5,885)
Increase/(decrease) in grants in advance	37,788	8,800
Increase/(decrease) in provisions	(2,528)	(146)
	<u>58,774</u>	<u>43,233</u>

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2009

6 Provisions

	2009	2008
	\$	\$
CURRENT		
Annual Leave	10,433	13,703
	<u>10,433</u>	<u>13,703</u>
NON-CURRENT		
Long Service Leave	2,335	1,593
	<u>2,335</u>	<u>1,593</u>

7 Cash Flow Information

(a) Reconciliation of cash

	2009	2008
	\$	\$
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
Cash and cash equivalents	144,905	95,416
	<u>144,905</u>	<u>95,416</u>

(b) Reconciliation of Cash Flow from Operations with Net Surplus/(Deficit)

	2009	2008
	\$	\$
Net surplus/(deficit) for the period	16,119	39,082
Cash flows excluded from net surplus/(deficit) attributable to operating activities		
Non-cash flows in net surplus/(deficit)		
Depreciation	3,984	1,678
Changes in assets and liabilities		
(increase)/decrease in prepayments	47	(296)
Increase/(decrease) in trade payables and accruals	3,364	(5,885)
Increase/(decrease) in grants in advance	37,788	8,800
Increase/(decrease) in provisions	(2,528)	(146)
	<u>58,774</u>	<u>43,233</u>

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2009

8 Economic Dependency

The Tenants Union of Tasmania is reliant on the ongoing receipt of Government Grant funding.

9 Capital and Leasing Commitments

(a) Operating Lease Commitments

There are no lease commitments as at 30 June 2009.

(b) Capital Expenditure Commitments

There are no capital commitments as at 30 June 2009.

10 Contingent Liabilities and Contingent Assets

There are no contingent liabilities or contingent assets as at 30 June 2009.

11 Events subsequent to reporting date

There were no events subsequent to reporting date requiring disclosure or adjustment in the accounts.

12 Association Details

The registered office of the Association is:
Tenants Union of Tasmania Inc
166 Macquarie Street
HOBART TAS 7000

Tenants Union of Tasmania Inc

Auditors Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2009 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Australian Professional Ethical Standards in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

WHK



Alison Flakemore
Audit Partner

Dated this 9th day of September 2009.

Tenants Union of Tasmania Inc

Independent Audit Report to the members of Tenants Union of Tasmania Inc

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Tenants Union of Tasmania Inc, which comprises the balance sheet as at 30 June 2009, the income statement for the year then ended, statement of changes in equity, cash flow statement, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

The Responsibility of the Committee for the Financial Report

The committee members of the association are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the needs of the members. The committee members' responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee members' financial reporting under the company's constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

Accountants & Auditors

WHK Denison Audit Partnership

Tenants Union of Tasmania Inc

Independent Audit Report to the members of Tenants Union of Tasmania Inc

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Tenants Union of Tasmania Inc as of 30 June 2009 and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

WHK




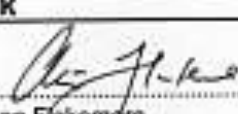
Alison Flakemore
Audit Partner

Dated this 25th day of September 2009.

Tenants Union of Tasmania Inc

Committee Members For the year ended 30 June 2009

Acting Convenor	Gemma Misrachi	
Public Officer / Secretary	Michelle Parker	
Treasurer	Kristie Johnston	4 Dove Court CLAREMONT TAS 7011
Committee Members	Tamieka Colbeck	432 Clifton Beach Road CLIFTON BEACH TAS 7020
	Sue Chapple	10 Cuthberts Road MARGATE TAS 7054
	Jane Byrne	
	Naomi Bryant	

Tenants Union of Tasmania Inc	WHK
 Gemma Misrachi Convenor Dated this 22 nd day of September 2009.	 Alison Flakemore Audit Partner Dated this 2 nd day of September 2009.