



# Annual Report 2010/11



**Tenants' Union  
of Tasmania**



# Convenor's Report

I took over as Acting Convenor after Gemma Misrachi stepped down from the role of Convenor in October 2010 to enjoy time with her family. I would like to thank Gemma for her time and efforts on the committee over the past few years.

Committee members and staff came together in March 2011 to develop a Strategic Plan to guide the activities of the Tenants' Union for the next two years. 2010/2011 has also seen the Tenants' Union continue to advocate for the much needed review of the *Residential Tenancy Act*, as well as the resumption of a face to face presence in the North of the State, with tenants able to seek advice in person at the North-West Community Legal Centre.

After a number of staffing changes in recent times, the Tenants' Union is now entering a period of stability, with Meredith Barton stepping up from the role of Solicitor to the role of Principal Solicitor in January 2011. Meredith has been doing a fantastic job to date, ably supported by Phil Hoffen (Administrator/Advocate) and Mick Lynch (Bookkeeper). The Tenants' Union also welcomed Peter Foster in March 2011 to the position of Solicitor, and he continues to grow and develop his skills.

I would like to commend the volunteers who are integral to the Tenants' Union continuing to provide high quality telephone advice. I am continually amazed that such a small organisation provides as much high-quality advice and assistance to tenants as it does, in addition to providing community education to various organisations and being active in policy issues relating to residential tenancies.

The Tenants' Union remains in a solid financial position this year, thanks to the work of both Mick Lynch and Michael Kennett (Treasurer).

I would like to recognise and thank all committee members for sharing their valuable time and for their ideas and contributions:

- Sue Chapple
- Sam Ling
- Michael Kennett
- Pia Struwe
- Tim Bullard

I would also like to welcome recent members to the committee, Elisa Buggy and Jody van Kraanen.

**Michelle Parker**  
**Acting Convenor**  
**September 2011**

# About Us

## **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;
- Policy and law reform research and representation
- 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 Line 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 \$58,700 (plus one-off funding of \$3,423). 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 \$128,310. 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 \$941 and bank interest of \$5,035.

### **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;
- Community housing tenants
- Non-government agencies (eg. community workers and other parties interested in tenants rights and responsibilities) and

Of the clients who informed us of their status, 77% self-identified as low income, 4% of clients identified as indigenous, 38% were under 30 years of age and 4% were born overseas. 70% of our clients were women.

# People

**We thank all the people who have been part of the Tenants' Union in the last financial year:**

<b>Kirsty Abercromby</b>	Telephone Advisor
<b>Meredith Barton</b>	Principal Solicitor, Solicitor
<b>Elisa Buggy</b>	Committee Member
<b>Tim Bullard</b>	Committee Member
<b>Fiona Campbell</b>	Legal Graduate
<b>Jill Cason</b>	Telephone Advisor
<b>Tracey Chapman</b>	RTA Review Co-ordinator
<b>Sue Chapple</b>	Public Officer, Committee Member
<b>Patrick Darby</b>	Telephone Advisor
<b>Kelly Dewey</b>	Telephone Advisor
<b>Peter Foster</b>	Solicitor
<b>Alex Fry</b>	Telephone Advisor
<b>Kendall Harris</b>	Telephone Advisor, Data Entry
<b>Phil Hoffen</b>	Administrator / Advocate
<b>Lucinda Holt</b>	Telephone Advisor
<b>Madelaine Holt</b>	Telephone Advisor
<b>Bob Jones</b>	Telephone Advisor
<b>Michael Kennett</b>	Treasurer
<b>Sam Ling</b>	Committee Member
<b>Mick Lynch</b>	Bookkeeper
<b>Zoe Maxwell</b>	Telephone Advisor
<b>Gemma Misrachi</b>	Convenor
<b>Michelle Parker</b>	Convenor, Public Officer
<b>Mark Roberts</b>	Legal Graduate
<b>Kate Stewart</b>	Telephone Advisor
<b>Eddie Storace</b>	Principal Solicitor
<b>Pia Struwe</b>	Committee Member

Also thanks to Bernie, Hobart Community Legal Service Staff, Harvey Yarnall, Chris Young, Karen Harris and the tenants who have contacted us in the last year.

## **TRAINING:**

### **1. Training of volunteers during 2010/11 financial year:**

Meredith Barton (Principal Solicitor) conducted two blocks of volunteer training. Each consisted of ten hours of preliminary training with one volunteer in 2010 and two volunteers in early 2011. All three became regular volunteers.

All eleven regular volunteers have received training and advice during the year from Eddie Storace (Principal Solicitor) and Meredith Barton.

### **2. Training of TUT staff during 2010/11 financial year:**

Meredith Barton carried out induction with Eddie Storace and Peter Foster (Solicitor) in September 2010 and March 2011 respectively.

Eddie Storace, Meredith Barton and Phil Hoffen (Administrator/Advocate) attended the 2010 NACLC National Conference in October 2010.

Staff attended a Workplace Harassment seminar conducted by the Office of the Anti-Discrimination Commissioner in November 2010.

Phil Hoffen and Mick Lynch (Bookkeeper) attended an Intermediate Excel workshop in December 2010.

Mick Lynch also attended a MYOB seminar conducted by TasPlan in March 2011.

# Service Activity

## OVERVIEW:

The Tenants' Union continues to experience high demand for its services. 2759 clients contacted the TUT requesting support, advocacy and/or information from volunteers and staff. The Community Legal Education and Training program reached out to wide variety of people in the community through seven projects and forums, and there were eight 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](http://www.tutas.org.au)) was viewed 16,128 times in the last financial year.

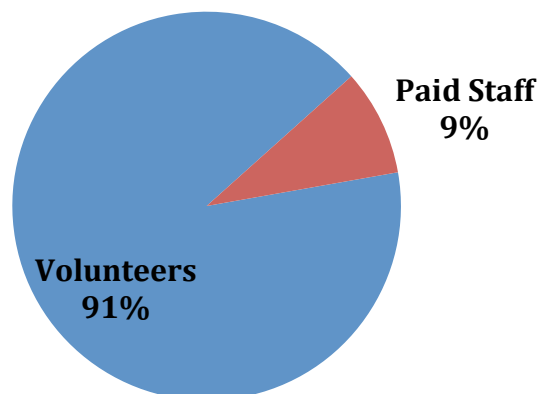
		06/07	07/08	08/09	09/10	10/11
Tenant Advice:		3070	2619	2802	2780	2759
Made Up Of:	Drop In	246	297	287	403	358
	Cases Opened	87	71	79	71	87
	Telephone Advice	2737	2251	2436	2306	2314
Region:	South	64%	65%	65%	64%	66%
	North	26%	23%	23%	23%	21%
	North West	10%	12%	12%	13%	13%
Callers Identifying As:						
Low Income		66%	68%	69%	75%	77%
ATSI		3%	3%	3%	4%	4%
Under 30		37%	41%	34%	37%	38%
Women		70%	71%	69%	70%	70%

## 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 and policy 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. 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 some or any statistical information, however we still provide them with advice and information.

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.

**Telephone Calls Answered By:**



Volunteers provided 1039 hours of telephone advice in 2010/11. The figure is 20% less than the previous financial year, although the discrepancy is accounted for by an increase in volunteer hours spent on drop-ins, case work and research (around 280 hours). More statistics based on the data collected is presented later in this report under Tenancy Statistics.

**FACE-TO-FACE ASSISTANCE:**

Our ‘Drop-in’ sessions at the Hobart office still prove to be popular amongst tenants. In the last financial year data indicates that 358 tenants were assisted in this manner, an 11% fall on last financial year’s figures but still high in historical terms. This is a significant number given that this particular service operates for only nine hours per week. The issues discussed at ‘drop-ins’ are usually more complex than those discussed on our telephone advice service. In many cases they escalate into legal casework and representation. It is expected that numbers will rise in the forthcoming financial year with the expanded ‘North West’ face-to-face service.

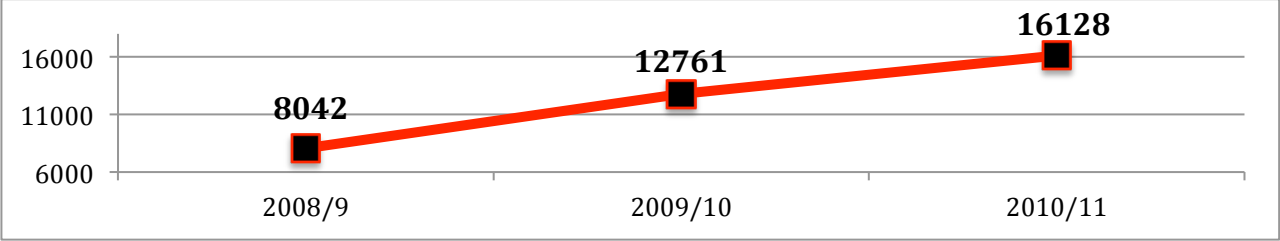
**ADVOCACY AND CASEWORK:**

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 87 case files were opened (up by 5%) and 70 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, and the Real Estate Institute of Tasmania. However, by far our most important relationship in this area is with the Private Rental Tenancy Support Service (PRTSS). For many tenants, our legal expertise combined with the on-the-ground negotiation skills of the PRTSS means tenants have a far better chance of gaining success in their disputes.

**WEBSITE:**

The website ([www.tutas.org.au](http://www.tutas.org.au)) has experienced significant growth in visitor numbers since its relaunch in September 2009. In 2010/11 there were 16,128 website visits, up by 26% on the previous financial year, and since the relaunch visits have nearly doubled. The most popular destination in the website is Factsheets, accounting for half of all pageviews beyond the home page. The most viewed factsheets were (in order) Notice to Vacate, Leaving Leases Early, Repairs & Maintenance and Access & Privacy.

**Website Visits**

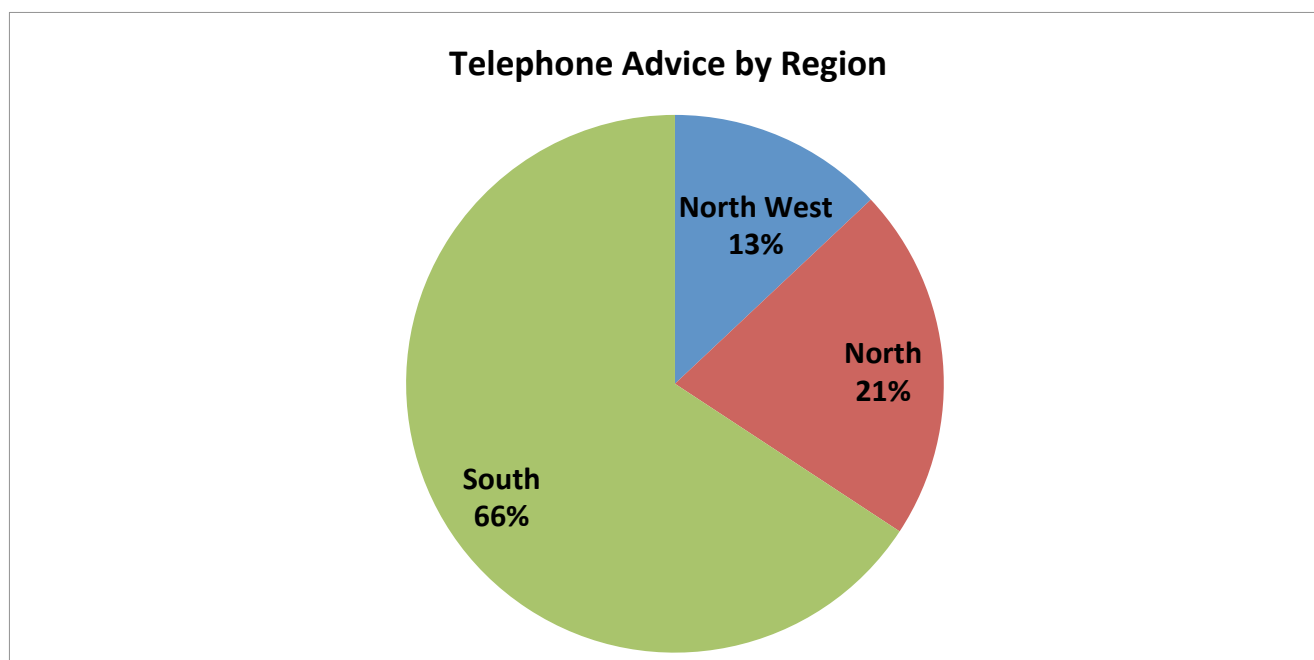




### **LIMITATIONS TO TELEPHONE ADVICE, ADVOCACY AND CASEWORK:**

Of the 87 case files opened in the year, 5 were from the northern region of the state, and 6 were from the North West. The lack of a TUT presence in Launceston clearly impacts upon the ability of Northern tenants to receive in-depth legal help, although the situation will somewhat improve with the resumption of services in Devonport.

The chart below shows that the vast majority of telephone calls originate from the southern region despite over half of the Tasmanian population residing in the north and north west of the State. The presence of the aforementioned Devonport branch will help increase the profile of the Tenants' Union in the north west, but in the absence of a Launceston branch we find it difficult to reach northern residential tenants experiencing rental difficulties.



### **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 Community Legal Services Program and administered through the Legal Aid Commission of Tasmania.

Community Legal Education (CLE) projects in the areas of community, education, government and business were completed in the 2010-2011 financial year. Seven CLE seminars (including two information stalls) were conducted by Meredith Upchurch and Fiona Campbell.

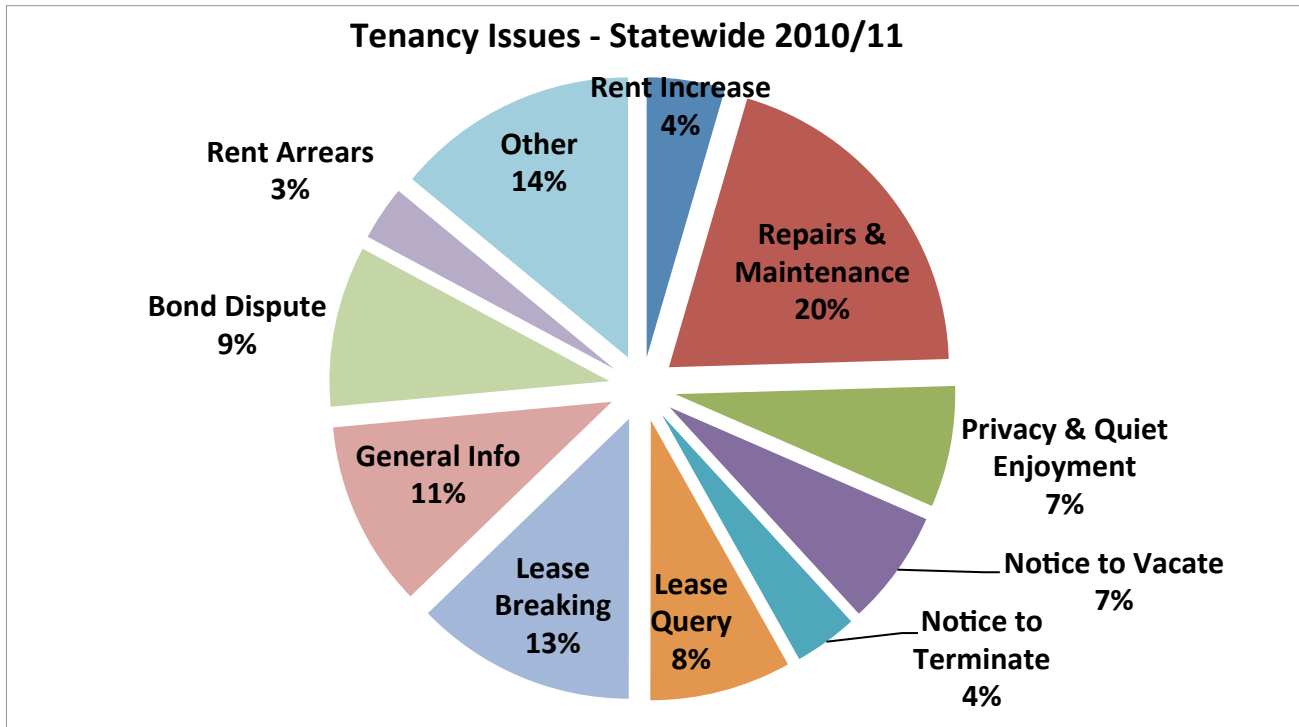
- CLE for Social Workers at Claremont High School
- CLE for Housing Workers at Red Shield Housing
- CLE for Housing Workers at Colony 47
- CLE for Housing Workers at Housing Tasmania, Glenorchy
- Presentation for Real Estate Agents and Community Housing Workers at Renting in Tasmania Conference, Hobart
- Information Stall at Tasmanian Association of Community Houses (TACH) Conference, Elwick Racecourse
- Information Stall for Homeless People at Homeless Connect, Hobart

The Community Law Reform work undertaken by the Tenants' Union in the 2010/11 year included the following areas:

- Review of the *Residential Tenancy Act* (1997)
- Rental Deposit Authority
- Water and Sewerage Pricing
- Tenancy and Human Rights
- Tasmania Together
- Social Housing and Homelessness
- Oil Shock Vulnerability Study
- Government Budget Submission

Within these eight law reform areas, four projects commenced in 2010/11, and four were ongoing.

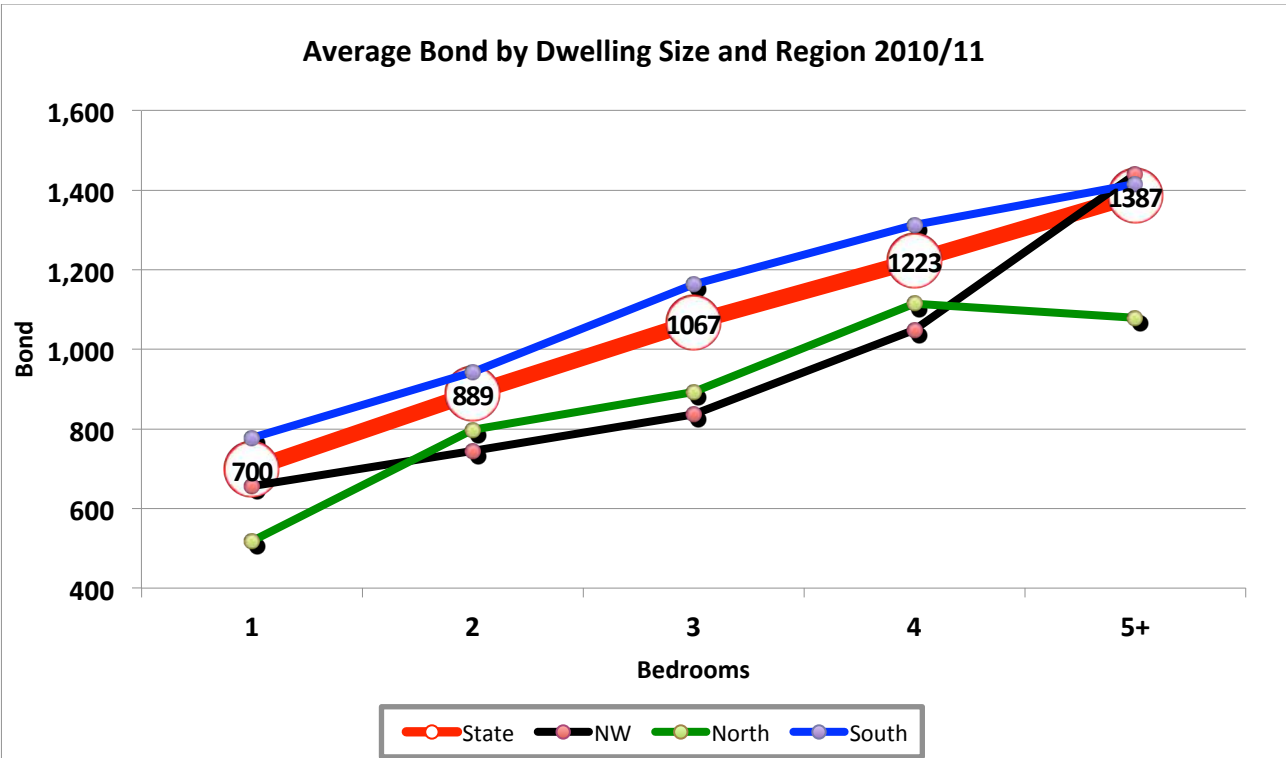
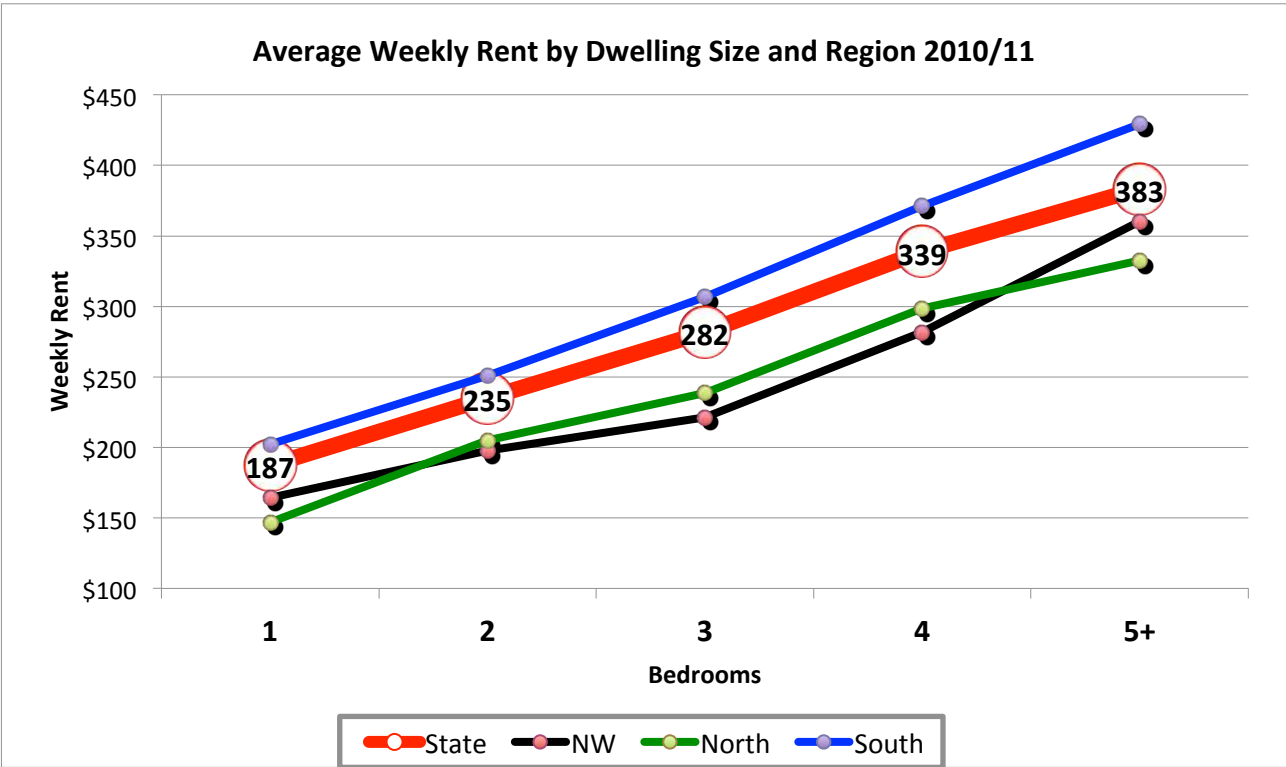
# Tenancy Statistics



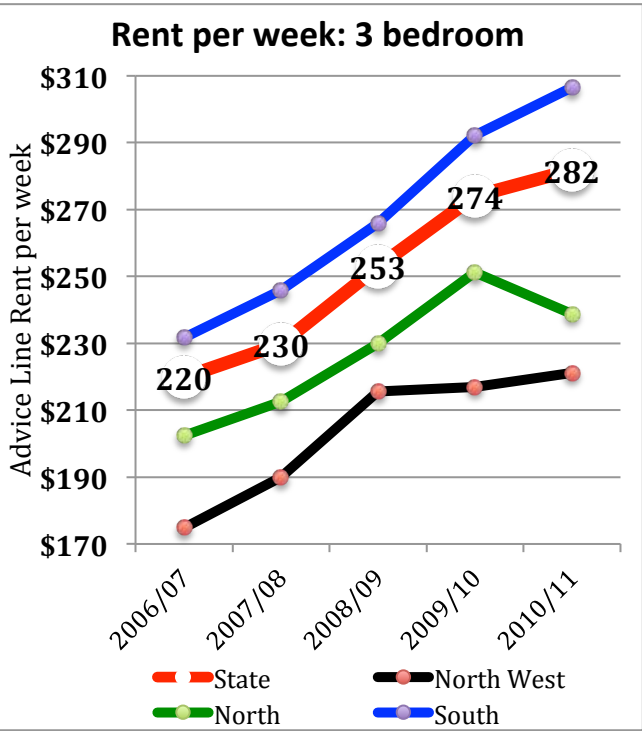
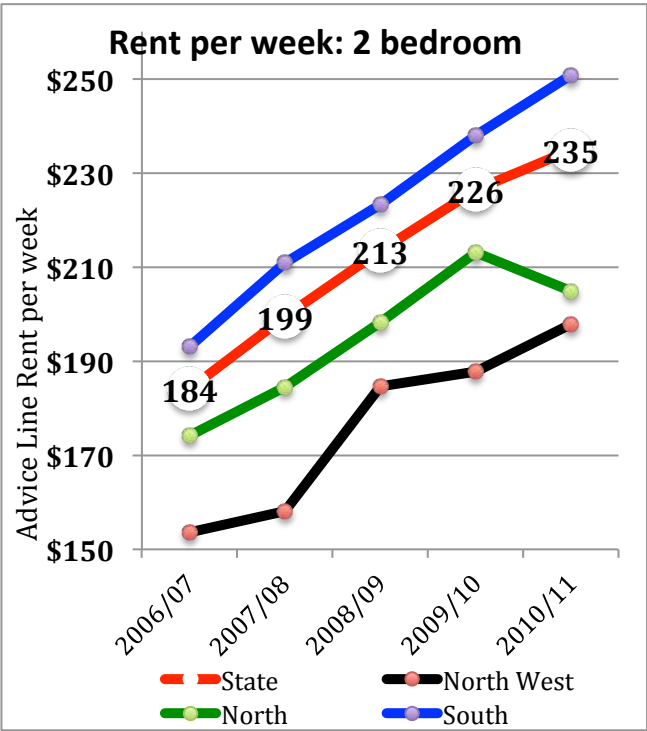
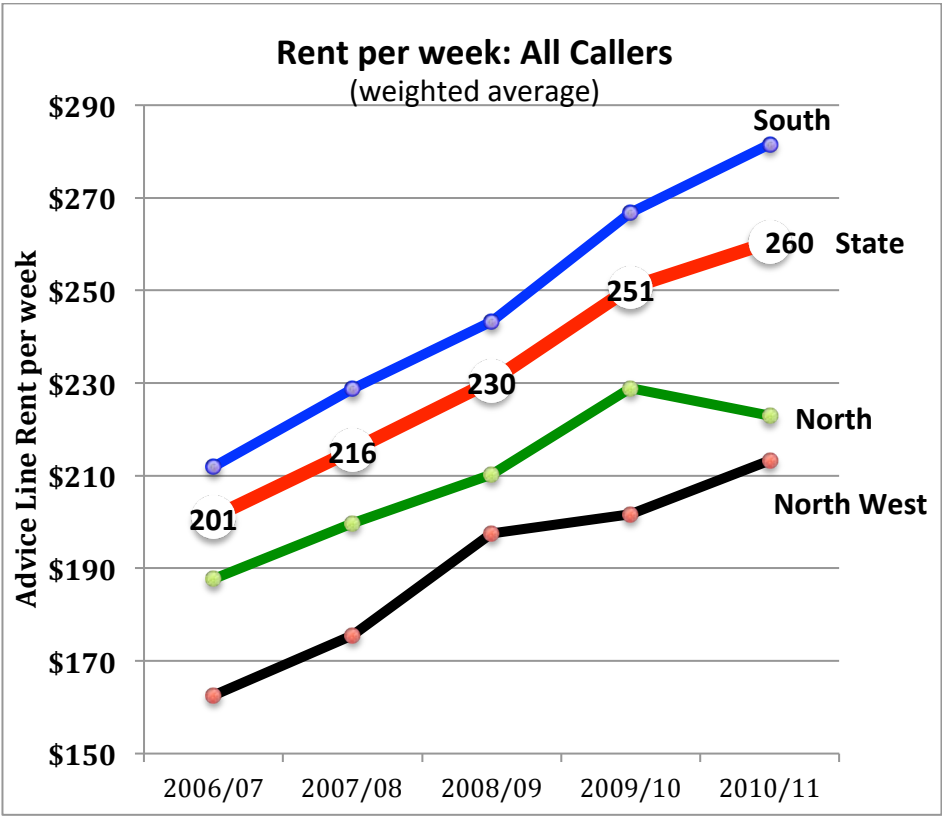
Repairs and Maintenance once again were the matter that residential tenants sought advice for more than any other issue. In 2010/11, one in five callers discussed matters associated with the repair and maintenance of their home, up from 17% last financial year and 15% the year before that. The Tenants' Union believe that a major solution to this problem is the introduction of legislated tenancy quality standards for all Tasmanian residential dwellings. We have made this a major component of our submissions to the *Residential Tenancy Act* Review currently being conducted.

There has been a fall in the percentage of tenants seeking advice about bond disputes since the introduction of the Rental Deposit Authority ('MyBond') in July 2009. Prior to MyBond, bond disputes made up around 13% of queries, but that number fell to 11% last year and as can be seen above has fallen further to 9% in 2010/11. The Authority informs us that disputes have risen dramatically since the change to the new scheme, and the responsible Minister, Nick McKim, has said that it shows that tenants now have better mechanisms with which to dispute bond claims against landlords/agents.

The following graphs provide an overview of weekly rental prices statewide and in the main geographical regions. There are no surprises to see a correlation between number of bedrooms and the weekly rent and bond.

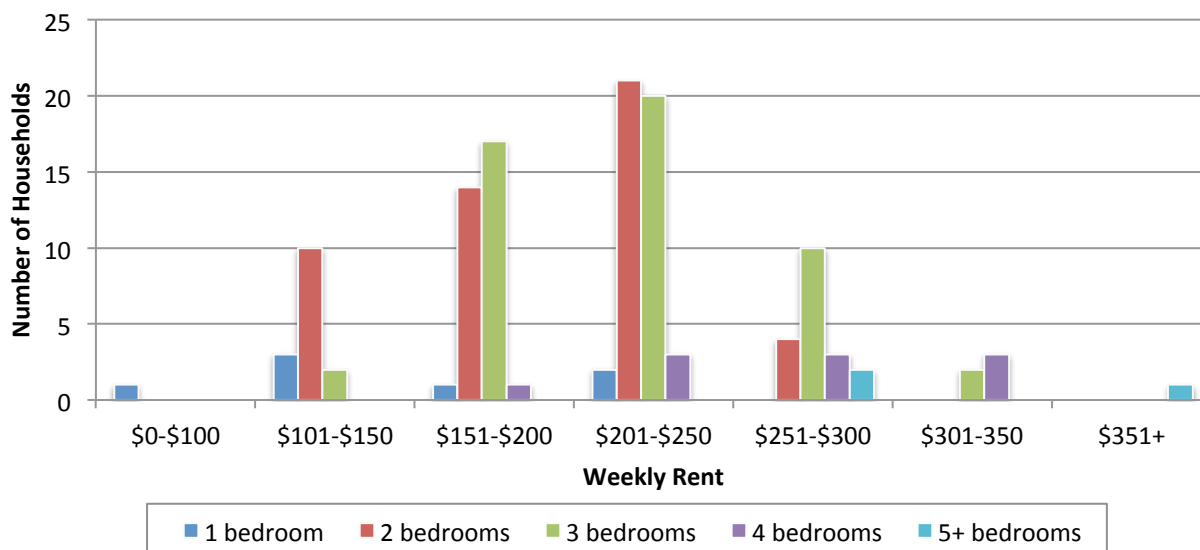


For many Tasmanian residential tenants, housing affordability is a major issue. REIT figures show that for the past ten years rents have outstripped inflation dramatically in Tasmania. The following figures based on Telephone Advice Line callers for the last five years, also show increases that have outstripped inflation. The only segment to buck that trend were Northern callers who experienced falling average rent in the 2010/11 financial year.

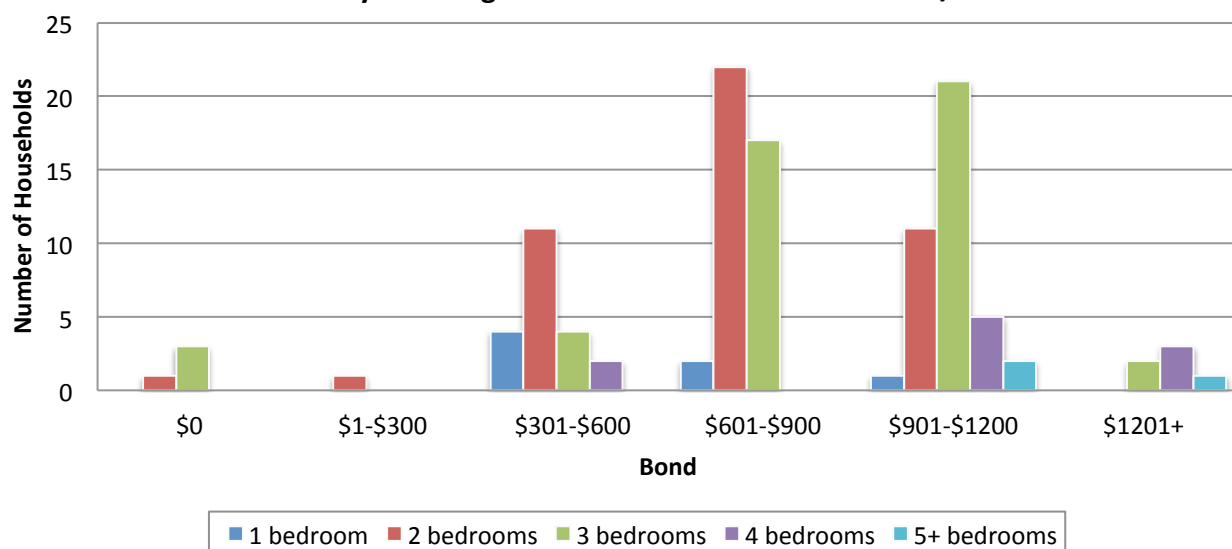


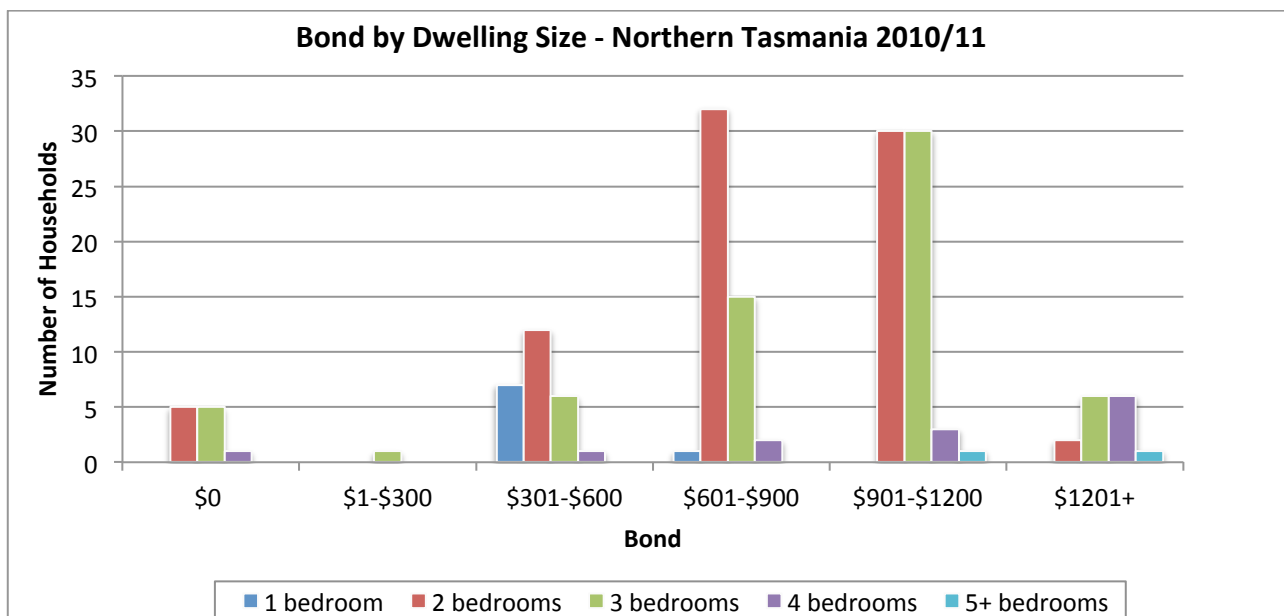
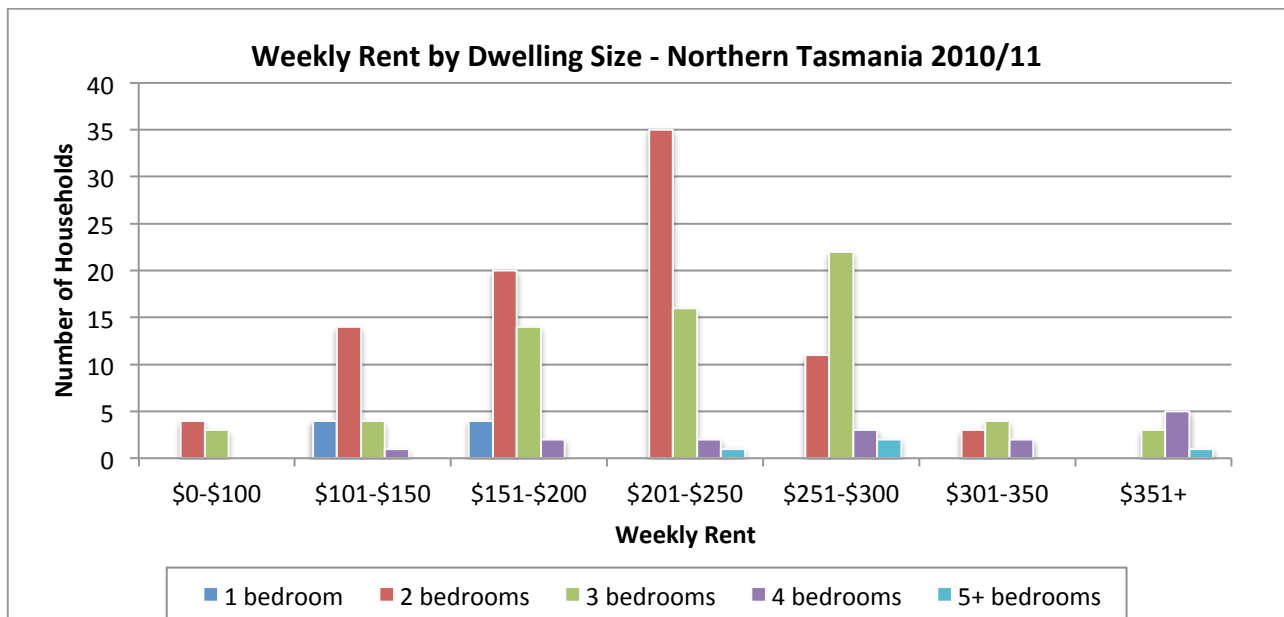


**Weekly Rent by Dwelling Size - North West Tasmania 2010/11**



**Bond by Dwelling Size - North West Tasmania 2010/11**

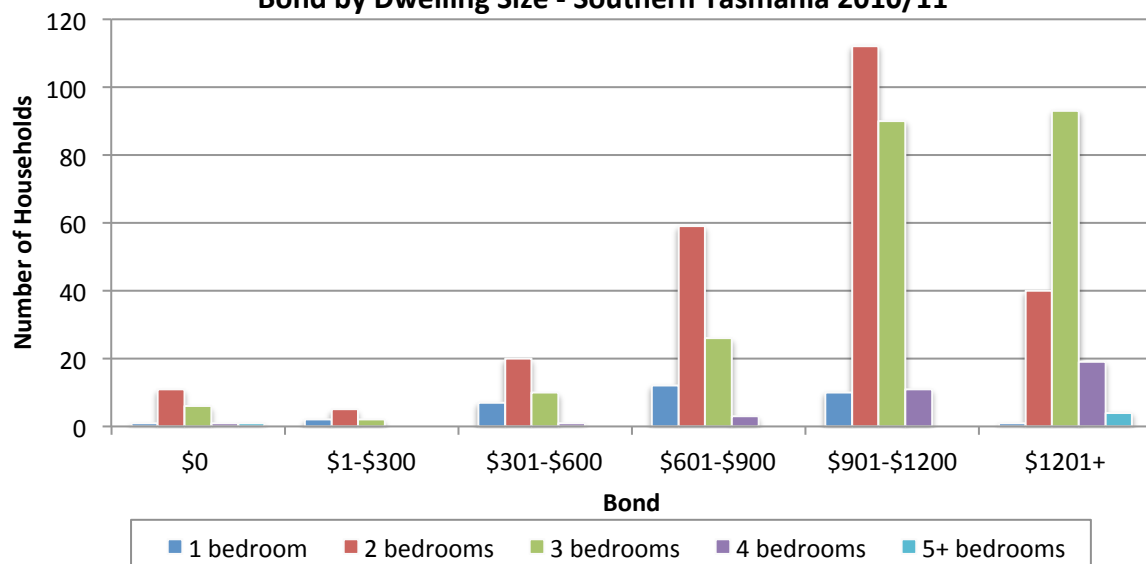




**Weekly Rent by Dwelling Size - Southern Tasmania 2010/11**



**Bond by Dwelling Size - Southern Tasmania 2010/11**



# Our Links

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

- National Association of Community Legal Centres (NACLC)
- Tasmanian Association of Legal Centres (TALCLC)
- National Association of Tenants Organisations (NATO)
- Tasmanian Council of Social Services (TasCOSS)
- Shelter Tasmania
- Private Rental Tenancy Support Service (PRTSS)
- International Union of Tenants
- Colony 47
- Anglicare
- Salvation Army
- 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 of Tasmania provides a free advice and advocacy service to tenants throughout the state. The staff and a group of outstanding volunteers provide a thorough service to our clients on limited funding. Since 2004 we have been funded for a Solicitor position based in our Hobart office to work alongside the Principal Solicitor. In addition to that we have received limited ongoing and one off funding to provide a Solicitor in the Northern area of Tasmania. There is still clearly a great need for physical representation for tenants in the north of the State, as often clients there do not have access to adequate free legal advice relating to tenancy matters.

## Solicitor Position

This position is based in the Hobart office. In March 2011 we welcomed Peter Foster to the position of Solicitor after my move to Principal Solicitor in January 2011. Peter comes to us after spending seven months in America after completing his Graduate Certificate in Legal Practice in 2009. Peter is concentrating on providing support and representation to our clients and has recently undertaken the responsibility for our Community Legal Education program.

## Northern Solicitor

This position is funded with a grant from the State government each year. In January 2011 we were also lucky enough to receive a one off grant from the Solicitor's Guarantee Fund to increase this service provision in the north of the State. 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. Recently the position has been reinstated within the North West Community Legal Centre and we would like to especially thank Chris Young, Kirsten Abercromby, Kate Stewart and Karen Harris for their valued help with this service.

## Residential Tenancy Act Review

A main priority for the Tenants' Union over the past 12 to 18 months has been the *Residential Tenancy Act* 1997 Review. This is an essential review aimed to improve the rights of tenants' in Tasmania. In November 2010 staff of the Tenants' Union attended a conference held by the Office of Consumer Affairs and Fair Trading (CAFT) to discuss the *Act* and possible changes to this. The outcome from this was for CAFT to employ a Policy Officer to work to draft a discussion paper on the topic in the hope of some formal changes being taken to Parliament in 2012. Some small changes such as the introduction of mandatory smoke alarms in residential tenancies have already reached Parliament for discussion. Phil Hoffen and I have been heavily involved in discussions within the sector and government relating to this and in particular have argued for a comprehensive change to the legislation concentrating on standards of accommodation. We look forward to some further changes in the near future.

## Acknowledgments

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 volunteer basis. I would like to thank our volunteers who work tirelessly providing advice on our phone advice line to ensure we can



operate this service five days a week. In particular Bob Jones and Alex Fry for their long standing service and large hours they put in, both having been with our office for over five years. Kate Stewart and Jill Cason helped on our advice line and have recently completed their Graduate Certificate in Legal Practice. We wish them all the best in their future careers and we are lucky enough to have Kate continue on with us in her capacity as Solicitor with the North West Community Legal Centre.

We would also like to thank our other volunteers, Kelly Dewey, Madelaine Holt, Zoe Maxwell and Patrick Darby for their contributions. They collectively answer thousands of calls each year and provide an excellent service to the community.

Also, a special mention to Fiona Campbell, who worked with us for 12 months undertaking her practical experience for the College of Law. Fiona took off in April 2011 to experience life in South America and beyond. Her contribution as an advocate was a great asset and we wish her all the best in her travels.

I would like to thank the Management Committee, who all volunteer their time for this important role. I would particularly like to thank Michelle Parker in her role as Convenor and wish her all the best with the soon to be new addition to her family. Thank you also to Sue Chapple for her role as Public Officer and to Michael Kennett for his tireless work as our Treasurer. Thanks also go to Sam Ling, Tim Bullard, Pia Struwe, Elisa Buggy and Jody Van Kraanan.

Our small team of staff has again performed outstandingly. Phil Hoffen, Mick Lynch and Peter Foster are an enormous asset and provide such a great workplace to be a part of. Their support to me in my new position has been exceptional. The staff and Union has seen quite a few upheavals in the past 12 months and are to be commended for their work and dedication to their positions.

I would also like to thank the Hobart Community Legal Service staff, in particular Bernie who has provided front office reception to our tenants throughout the year.

**Meredith Barton**  
**Principal Solicitor**  
**September 2011**

# Financial Report

The Tenants' Union of Tasmania Inc ("The Union") finished the 2010-2011 financial year with a net operating surplus of \$2,187. This compares to the previous financial year in which the Union recorded a net surplus of \$600. In addition, grants totalling \$55,146 have been carried forward into the next financial year. This financial strength, considerably attributable to the efforts of Mick Lynch in managing the organisation's finances, provides a secure foundation upon which The Union will provide services to Tasmanian residential tenants over the forthcoming year.

Our underspending of grants received during the year is attributable to staffing changes at the start of the last financial year. There is now a great team providing services, and it is pleasing to see The Union expand these services in the north of the State. Another development is the creation of the legal case reserve, which will allow The Union to pursue legal precedents in the interests of tenants where The Union feels this is appropriate.

The Union is grateful for the support that it receives from the State and Federal governments and other contributors. We would like to thank you for your continued support.

**Michael Kennett**  
**Treasurer**  
**September 2011**

# **Tenants Union of Tasmania Inc**

## **Financial Statements**

**For the Year Ended 30 June 2011**

# Tenants Union of Tasmania Inc

For the Year Ended 30 June 2011

## CONTENTS

	<u>Page</u>
<b>Financial Statements</b>	
Committee's Report	1
Statement by Members of the Committee	2
Statement of Comprehensive Income	3
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
Auditors Independence Declaration	15
Independent Audit Report	16

# Tenants Union of Tasmania Inc

## Committee's Report

30 June 2011

Your Committee members submit the financial statements of the association for the financial year ended 30 June 2011.

### 1. General information

#### Principal Activities

The principal activities of association during the financial year were providing services including advocacy, community education and training for tenants.

#### Significant Changes

No significant change in the nature of these activities occurred during the year.

### 2. Operating Results and Review of Operations for the Year

#### Operating result

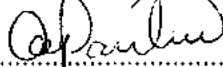
The surplus/ (deficit) of the association for the financial year amounted to \$2,187 (2010: \$ 600).

### 3. Other items

#### Significant Changes in State of Affairs

No significant changes in the association's state of affairs occurred during the financial year.

Signed in accordance with a resolution of the Members of the Committee:

Convenor: 

Name: Michelle Alice PARKER

Dated this 22 day of September 2011

Treasurer: 

Name: Michael Kennett

Dated this 22 day of September 2011



# Tenants Union of Tasmania Inc

## Statement by Members of the Committee

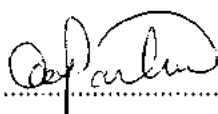
The Committee has determined that the association is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the financial statements as set out on pages 3 to 14:

1. Presents a true and fair view of the financial position of Tenants Union of Tasmania Inc as at 30 June 2011 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:

Convenor: .....



Name: .....

Michelle Alice PARKER

Dated this .....

22

day of .....

September

2011

Treasurer: .....



Name: .....

Michael Kennett

Dated this .....

22

day of .....

September

2011

# Tenants Union of Tasmania Inc

For the Year Ended 30 June 2011

## Statement of Comprehensive Income

	2011	2010
	\$	\$
<b>Income</b>		
Commonwealth Grants	58,700	55,324
Commonwealth Grants - One Off	3,423	20,119
Interest income	5,035	4,676
State Grants Computer	-	2,000
Tasmanian Community Fund	-	3,990
Other grants	-	8,000
Other income	941	1,437
State Grants South	128,310	148,026
<b>Total income</b>	<b>196,408</b>	<b>243,572</b>
<b>Less: Expenses</b>		
Accounting fees	264	
Annual Leave Expense	4,256	(1,272)
Advertising	402	143
Audit fees	2,880	2,275
Bank charges	120	219
Cleaning	737	1,100
Committee Expenses	95	36
Computer expenses	1,610	3,368
Depreciation	5,692	6,236
Electricity	5,584	2,913
Equipment < \$300	1,283	188
Fees and Levies	189	496
Insurance	2,363	3,644
IT Expenses	648	1,189
Lease agreements	470	-
Long Service Leave	(2,361)	3,287
Membership and Subscriptions	1,102	951
Northern Advocacy	-	7,191
Office Supplies and Consumables	752	1,159
Postage	547	627
Printing and stationery	952	1,112
Rates and taxes	4,630	4,902
Rent	15,129	15,480
Repairs and maintenance	41	4,968
Security costs	192	153
Staff amenities	1,865	1,237
Staff Training	504	2,500
Staff recruitment	2,382	-
Training and Conferences	1,991	2,371
Sundry expenses	500	-
Superannuation	10,412	12,915

# Tenants Union of Tasmania Inc

For the Year Ended 30 June 2011

## Statement of Comprehensive Income

	2011	2010
	\$	\$
Telephone and fax	8,756	9,572
Travel and Accommodation	4,182	4,387
Wages & salaries	116,052	145,041
Web Design	-	3,101
Web Programming	-	1,483
<b>Total Expenses</b>	<b>(194,221)</b>	<b>(242,972)</b>
<b>Net surplus/(deficit)</b>	<b>2,187</b>	<b>600</b>
<b>Other comprehensive income/(expense)</b>		
Transfer to reserves	(36,044)	-
	<b>(36,044)</b>	<b>-</b>
<b>Total comprehensive income</b>	<b>(33,857)</b>	<b>600</b>

# Tenants Union of Tasmania Inc

## Statement of Financial Position

As At 30 June 2011

	Note	2011 \$	2010 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	148,164	120,509
Trade and other receivables	3	-	329
Other assets		1,106	-
<b>TOTAL CURRENT ASSETS</b>		<b>149,270</b>	<b>120,838</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	4	12,032	17,724
<b>TOTAL NON-CURRENT ASSETS</b>		<b>12,032</b>	<b>17,724</b>
<b>TOTAL ASSETS</b>		<b>161,302</b>	<b>138,562</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	13,911	18,959
Provisions	6	6,232	4,337
Other Liabilities	7	55,146	31,440
<b>TOTAL CURRENT LIABILITIES</b>		<b>75,289</b>	<b>54,736</b>
<b>TOTAL LIABILITIES</b>		<b>75,289</b>	<b>54,736</b>
<b>NET ASSETS</b>		<b>86,013</b>	<b>83,826</b>
<b>EQUITY</b>			
Reserves	8	40,000	3,956
Accumulated surpluses		46,013	79,870
<b>TOTAL EQUITY</b>		<b>86,013</b>	<b>83,826</b>

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 2011

2011

	Accumulated Surpluses	Moving Reserve	Case Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2010	79,870	3,956	-	83,826
Increase in reserves during the year	(36,044)	16,044	20,000	-
Net surplus/(deficit)	2,187	-	-	2,187
<b>Sub-total</b>	<b>(33,857)</b>	<b>16,044</b>	<b>20,000</b>	<b>2,187</b>
<b>Balance at 30 June 2011</b>	<b>46,013</b>	<b>20,000</b>	<b>20,000</b>	<b>86,013</b>

2010

	Accumulated Surpluses	Moving Reserve	Case Reserve	Total
Note	\$	\$	\$	\$
Balance at 1 July 2009	67,938	3,956	-	71,894
Net surplus/(deficit)	600	-	-	600
Adjustment for prior year surplus	11,332	-	-	11,332
<b>Sub-total</b>	<b>11,932</b>	<b>-</b>	<b>-</b>	<b>11,932</b>
<b>Balance at 30 June 2010</b>	<b>79,870</b>	<b>3,956</b>	<b>-</b>	<b>83,826</b>

The accompanying notes form part of these financial statements.

# Tenants Union of Tasmania Inc

## Statement of Cash Flows

For the Year Ended 30 June 2011

	<b>Note</b>	<b>2011</b> <b>\$</b>	<b>2010</b> <b>\$</b>
<b>CASH FROM OPERATING ACTIVITIES:</b>			
Receipts from grants and other income		215,409	211,398
Payments to suppliers and employees		(192,789)	(235,266)
Interest received		5,035	4,676
Net cash provided by (used in) operating activities	9(a)	<u>27,655</u>	<u>(19,192)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment		-	(5,204)
Net cash used by investing activities		<u>-</u>	<u>(5,204)</u>
<b>OTHER ACTIVITIES:</b>			
Net increase (decrease) in cash held		27,655	(24,396)
Cash at beginning of year		<u>120,509</u>	<u>144,905</u>
Cash at end of financial year	9(b)	<u>148,164</u>	<u>120,509</u>

The accompanying notes form part of these financial statements.

# Tenants Union of Tasmania Inc

## Notes to the Financial Statements

For the Year Ended 30 June 2011

### 1 Summary of Significant Accounting Policies

#### (a) Basis of Preparation

These financial statements are a special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act Tasmania and Commonwealth Government Funding Agencies. The Committee has determined that the association is not a reporting entity therefore special purpose financial statements have been prepared and the following accounting standards are considered applicable and have been adopted:

- AASB 101 Presentation of Financial Statements
- AASB 1031 Materiality
- AASB 110 Events After the Reporting Period.

The financial statements have 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 these financial statements.

#### (b) Comparative Figures

When 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 statement of financial position.

#### (d) Trade and other receivables

The association considers accounts receivable to be fully collectible, accordingly no allowance for impairment is required.

#### (e) Property, Plant and Equipment

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.

# Tenants Union of Tasmania Inc

## Notes to the Financial Statements

For the Year Ended 30 June 2011

### 1 Summary of Significant Accounting Policies continued

#### (e) Property, Plant and Equipment continued

##### Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	
----------------------	--

Furniture, Fixtures and Fittings	20 - 25%
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Computer Equipment	25%
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#### (f) Trade and other payables

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

#### (g) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled. The association's policy is to provide thirteen weeks long service leave after ten years and to pro-rata after seven years.

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

#### (h) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

#### (i) Income Tax

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

#### (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 statement of financial position are shown inclusive of GST.



# Tenants Union of Tasmania Inc

## Notes to the Financial Statements

For the Year Ended 30 June 2011

### 1 Summary of Significant Accounting Policies continued

#### (k) Unexpended Grants

It is the policy of the association to treat grant monies as unexpended grant liabilities in the statement of financial position where the association 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.

#### (l) Revenue and Other Income

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

Revenue from the provision of services is recognised upon delivery of the service to customers.

Grant income is recognised when expended in accordance with the terms of the funding agreement.

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

### 2 Cash and Cash Equivalents

	2011	2010
	\$	\$
Cash on hand	227	329
Cash at bank	147,937	120,282
	<u>148,164</u>	<u>120,509</u>

### 3 Trade and Other Receivables

	2011	2010
	\$	\$
CURRENT		
Trade receivables	-	329
	<u>-</u>	<u>329</u>

#### (a) Ageing analysis - by year

	2011	2010
	\$	\$
Less than 30 days	-	329
Total	<u>-</u>	<u>329</u>

# Tenants Union of Tasmania Inc

## Notes to the Financial Statements

For the Year Ended 30 June 2011

### 4 Property, Plant and Equipment

	2011	2010
	\$	\$
<b>PLANT AND EQUIPMENT</b>		
Furniture, fixture and fittings		
At cost	33,249	38,797
Accumulated depreciation	(21,217)	(21,073)
Total furniture, fixture and fittings	12,032	17,724
Total property, plant and equipment	12,032	17,724

### 5 Trade and Other Payables

	2011	2010
	\$	\$
<b>CURRENT</b>		
Unsecured liabilities		
Trade payables	5,280	7,395
Accrued expenses	-	10,446
PAYG Tax	5,186	-
GST Receivable/(Payable)	3,445	(1)
Electronic Clearing Account	-	1,119
	13,911	18,959

### 6 Provisions

#### Analysis of Total Provisions

	2011	2010
	\$	\$
Current – Annual Leave	6,232	4,337
	6,232	4,337

### 7 Other Financial Liabilities

	2011	2010
	\$	\$
<b>CURRENT</b>		
State Government grant surpluses carried forward	37,421	12,820
Commonwealth Government grant surpluses carried forward	17,725	18,620
<b>Total</b>	55,146	31,440

# Tenants Union of Tasmania Inc

## Notes to the Financial Statements

For the Year Ended 30 June 2011

### 8 Reserves

The moving reserve records funds set aside should there be a requirement for the association to move premises.

The case reserve records funds set aside to cover costs in the event that the association becomes involved in a Supreme Court case.

	2011	2010
	\$	\$
<b>Case reserve</b>		
Opening balance	-	-
Transfer to reserves	20,000	-
Closing balance	20,000	-
<b>Moving Reserve</b>		
Opening balance	3,956	
Transfer to reserves	16,044	3,956
Closing balance	20,000	3,956
<b>Total reserves</b>	40,000	3,956

# Tenants Union of Tasmania Inc

## Notes to the Financial Statements

For the Year Ended 30 June 2011

### 9 Cash Flow Information

#### (a) Reconciliation of Cash Flow from Operations with surplus/(deficit)

	2011	2010
	\$	\$
Total comprehensive income for the period	2,187	600
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in surplus		
- Depreciation	5,692	6,236
Changes in assets and liabilities		
- (Increase)/decrease in trade and term receivables	329	(329)
- (Increase)/decrease in prepayments	(1,106)	997
- Increase/(decrease) in trade payables and accruals	(5,048)	8,903
- Increase/(decrease) in grants carried forward	23,706	(27,168)
- Increase/(decrease) in provisions	1,895	(8,431)
	<u>27,655</u>	<u>(19,192)</u>

#### (b) Reconciliation of cash

	2011	2010
	\$	\$
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the statement of financial position as follows:		
Cash and cash equivalents	<u>148,164</u>	<u>120,509</u>
	<u>148,164</u>	<u>120,509</u>

### 10 Capital and Leasing Commitments

#### (a) Operating Lease Commitments

There are no capital or leasing commitments as at reporting date to be disclosed.

### 11 Contingent Liabilities and Contingent Assets

There are no contingent liabilities or contingent assets as at reporting date to be disclosed.

# **Tenants Union of Tasmania Inc**

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2011**

### **12 Events After the End of the Reporting Period**

There are no events after the statement of financial position date affecting these financial statements to be disclosed.

### **13 Economic dependency**

The ongoing viability of the association is dependent upon the ongoing support of Commonwealth and State funding providers.

### **14 Association Details**

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

Hobart  
Level 1, 142-146 Elizabeth Street  
Hobart, TAS 7000

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T 03 6210 2525  
F 03 6210 2524

Launceston  
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Launceston, TAS 7250

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F 03 6323 1231

[hobart@whk.com.au](mailto:hobart@whk.com.au)  
[www.whk.com.au](http://www.whk.com.au)

John Vane  
T 03 6323 1231

## 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 2011 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

WHK



Alison Flakemore  
Audit Partner

Dated this 21<sup>st</sup> day of September 2011

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## Tenants Union of Tasmania Inc

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

#### *Report on the Financial Statements*

We have audited the accompanying financial statements, being special purpose financial statements, of Tenants Union of Tasmania Inc (the association), which comprises the statement of financial position at 30 June 2011 for the year ended, statement of comprehensive income, statement of changes in equity, and a summary of significant accounting policies, other explanatory notes and the statement by members of the Committee.

#### *Committee's Responsibility for the Financial Statements*

The committee of the association is responsible for the preparation and fair presentation of the financial statements and has determined that the accounting policies described in Note to the financial statements, which form part of the financial statements, are consistent with the financial reporting requirements of the *Associations Incorporation Act Tasmania 1964* and are appropriate to meet the needs of the members. The committees' responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are 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 statements based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note , 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 committees, as well as evaluating the overall presentation of the financial statements.

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

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WHK  
REGISTERED

## 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 statements of Tenants Union of Tasmania Inc present fairly in all material respects of the financial position of Tenants Union of Tasmania Inc as at 30 June 2011 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 *Associations Incorporation Act Tasmania 1964*.

#### **Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared to assist Tenants Union of Tasmania Inc to meet the requirements of the *Associations Incorporation Act Tasmania 1964*. As a result, these financial statements may not be suitable for another purpose.

WHK

WHK



Alison Flakemore

#### **Audit Partner**

Auditor Qualifications

Bachelor of Commerce with Honours

Registered Company Auditor No. 241220

Institute of Chartered Accountants Australia Member No. 96387

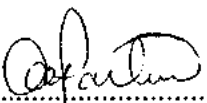

Dated this 23<sup>rd</sup> day of September 2011



# Tenants Union of Tasmania Inc

## Office Bearers For the year ended 30 June 2011

<b>Convenor</b>	Michelle Parker	12 Grevillia Way KINGSTON TAS 7050
<b>Public Officer</b>	Sue Chapple	220 Nelson Road MOUNT NELSON TAS 7007
<b>Treasurer</b>	Michael Kennett	439 Allens Rivulet Road ALLENS RIVULET TAS 7150
<b>Committee Members</b>	Tim Ballard	4 D'arey Street SOUTH HOBART TAS 7004
	Sam Ling	50 Summerhill Road WEST HOBART TAS 7000
	Elisa Buggy Pia Struae	108 Mount Stuart Road Mount Stuart 7000

Tenants Union of Tasmania Inc	WHK
 Ms Parker Convenor Dated this 22 day of September 2011.	 Alison Flakemore Audit Partner Dated this 23rd day of September 2011.