



Tenants'
Union of
Tasmania Inc.

Annual
Report
2006/2007

TENANTS' UNION OF TASMANIA

free statewide advice,
advocacy + representation

CONVENOR'S REPORT

The demand for the advocacy, advice and education services provided by the Tenants' Union has continued to be high. In 2006 – 07 the Union provided telephone advice to approximately 2700 callers, provided face to face advice to almost 250 clients, and dealt with 87 new cases of a more complex nature.

Yet again, the large number of individuals assisted within the Union's limited resources is a credit to the commitment and effort of our staff, and the generous support of our volunteers.

During the year, the Union was successful in obtaining additional funding from the Department of Health and Human Services to extend its face to face advice and advocacy services to the North of the State. The service, to be delivered by the North West Community Legal Centre under the Tenants' Union's supervision, will complement our statewide telephone advice service.

Law reform in the area of tenancy and housing policy has continued to be a priority for the Union. During the year the Union submitted its paper on unreasonable rent increases "*Through the Roof*" to the Minister for Justice, the Hon Steve Kons MHA for consideration by the State Government, and is hopeful of a positive response.

To inform its law reform work going forward, the Union has strengthened its links to the University of Tasmania. During the year Dr Rowland Atkinson, Director of the Housing and Community Research Unit in the School of Sociology and Social Work, joined the Management Committee and continues to make a valuable contribution to the work of the organisation.

The Union is also working closely with Dr Erica Bell of the School of Rural Health on agreed minimum standards for rental accommodation.

Over the past 18 months the Management Committee has been working hard to implement rigorous systems and processes to support the operations of the Union. Last year I reported on improvements in the Union's recording, reporting and publication of information through the use of databases and improvements to the Tenants' Union website.

This year the Union has focused on implementing robust financial processes and procedures, which have ensured that the Committee has clear, up to date information on the Union's budget position when making financial decisions.

I would like to take this opportunity to thank our Treasurer, Tamioka Colbeck and Bookkeepers Noeleen Caplice and Mick Lynch for their work in this area, which has contributed to the significantly improved financial position for the Union in this financial year.

There have been a number of changes to the Management Committee over the past 12 months. Committee member Tim Graham resigned to move interstate and Jane Byrne and Dr Rowland Atkinson joined the Committee.

My thanks to the Committee members, past and present, for their support during the year.

Thanks too to the Union's dedicated staff, Sandy Duncanson, Meredith Upchurch, Phil Hoffen and Mick Lynch, as well as previous staff members, Beverly Jefferson and Stephanie Cahalan, who have contributed so much to the Union during the year.

It is commitment of the staff and volunteers that ensures that the Tenants' Union continues to achieve its principle objective, to advocate for the rights and status of all tenants in Tasmania.

Tim Bullard
Convenor
November 2007.

ABOUT THE TENANTS' UNION OF TASMANIA INC

AIMS:

The Tenants' Union works for the interests and rights of 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:

- Proactive in responding 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 \$59,311. 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 totalled \$138,205. 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 \$1,202, and bank interest of \$2,533.

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 2043 clients who informed us of their status, 66% self-identified as low income, 2.6% of clients identified as indigenous, 37% were under 30 years of age and 6.8% were born overseas. 70% of our clients were women.

STAFF TRAINING:

1. Training of volunteers during 2006/07 financial year.

Sandy Duncanson (Principal Solicitor), Meredith Upchurch (Solicitor) and Bev Jefferson (Administrator) conducted ten hours of preliminary training with eight volunteers. Of these, Katia Layne, Crystal Garwood and Natalie Pausin became regular volunteers.

All six regular volunteers have received training and advice during the year from Sandy and Meredith.

2. Training of TUT staff during 2006/07 financial year:

Training of TUT staff has been conducted in the preparation and presentation of CLE's to other community organisations.

Sandy Duncanson provided CLE training to the current Tenants' Advocate, Phil Hoffen, and Administrative training to the former administrator, Bev Jefferson and current administrator, Phil Hoffen.

Sandy Duncanson and Meredith Upchurch also provided 20 hours training to the current Administrator/Advocate, Phil Hoffen.

Outgoing Bookkeeper Noeleen Caplice and Sandy Duncanson gave 10 hours of training to the current Bookkeeper, Mick Lynch.

Meredith Upchurch and Sandy Duncanson attended seminars totaling four hours of Continuing Legal Education, conducted by the Law Society of Tasmania.

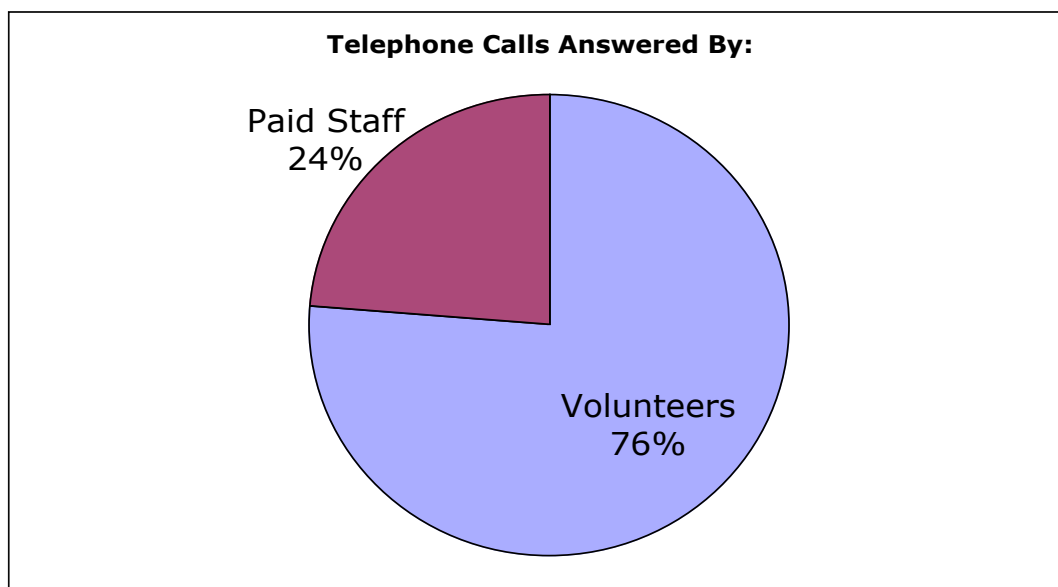
SUMMARY OF SERVICE ACTIVITY:

The Tenants' Union has once again had a very busy year. 3070 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 six areas of Law Reform pursued. The Tenants' Union achieved this with the equivalent of 2.7 full time positions. The website (www.tutas.org.au) had 14,932 page hits in the period from October 2006 to June 2007.

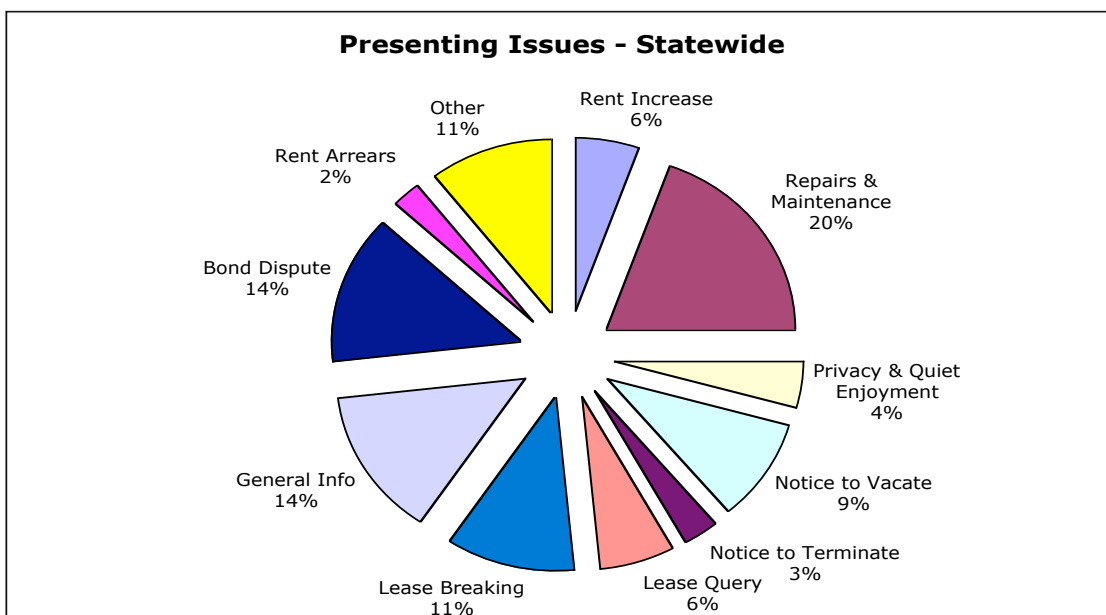
TELEPHONE ADVICE LINE:

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 chart shows the volume of contact with tenants via the Telephone Advice Line in the financial year. The chart demonstrates the important role that volunteers play in providing assistance to tenants. Volunteers now dispense over three-quarters of all telephone advice, up from 52% in the last financial year.



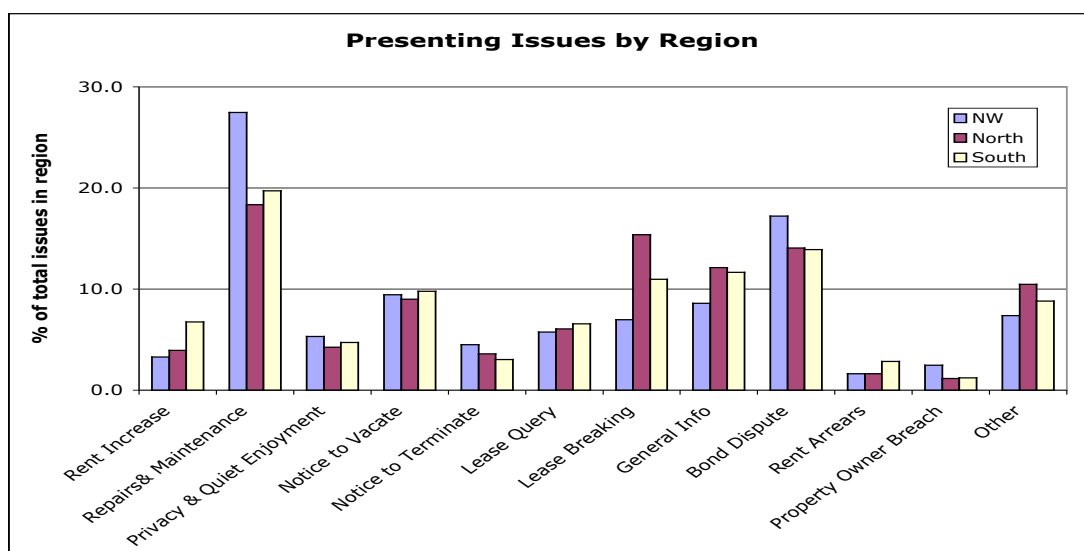
The charts below provide a snapshot of the issues overall and then in each geographical region on an annual basis. This information has been sourced from the available data collected through the Telephone Advice Line. We ask all our clients to provide information to us that will be used in statistical 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.



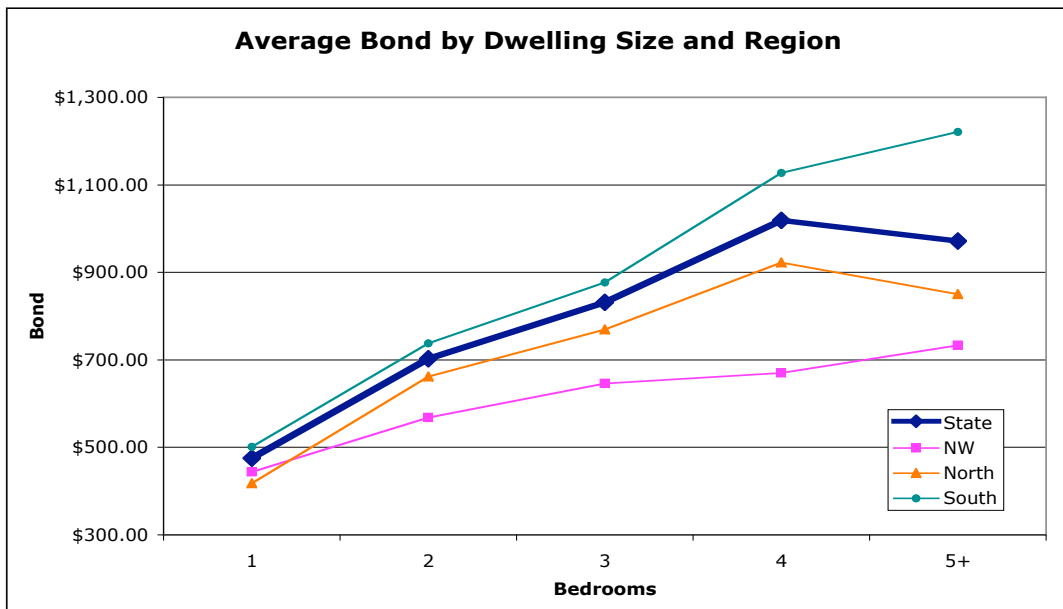
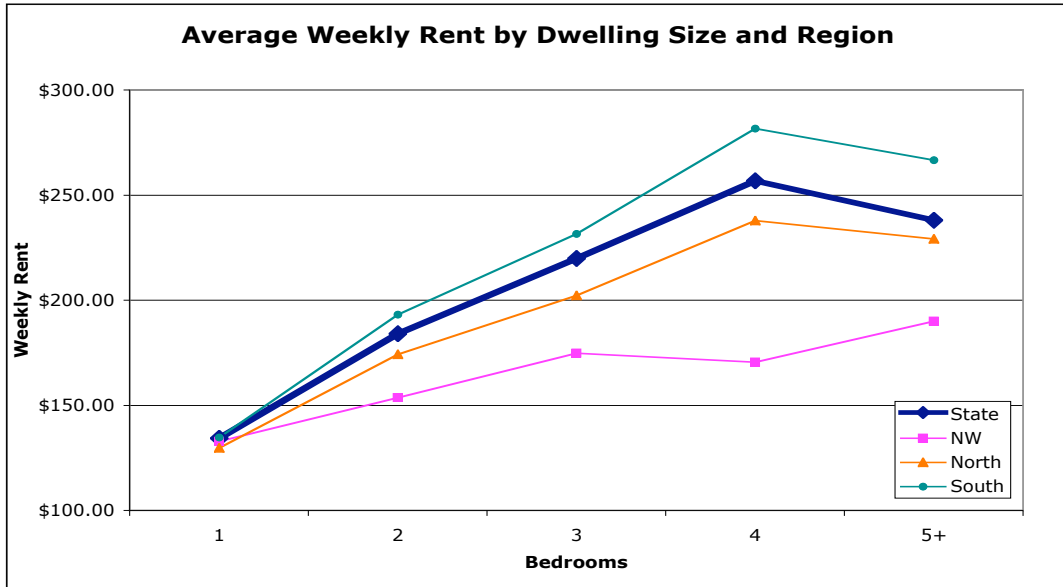
Repairs and maintenance were an issue for 20% of all clients (and 27% of North-West clients), and will inform an upcoming Law Reform project for the Tenants' Union based on Minimal Standards for Housing.

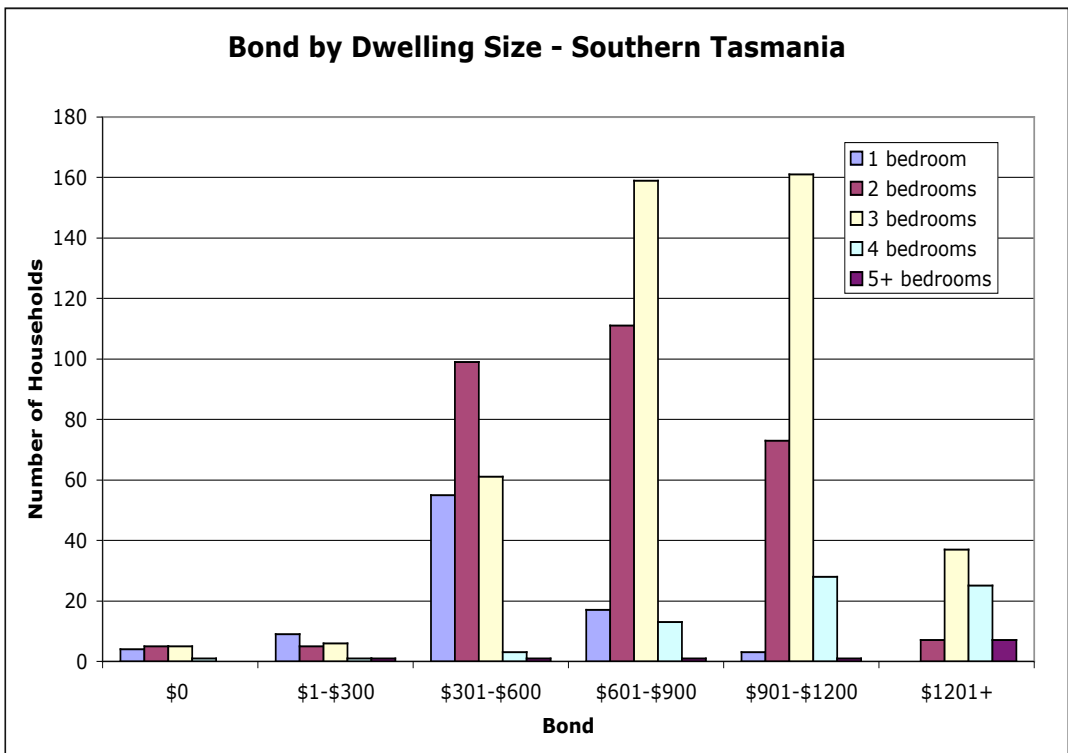
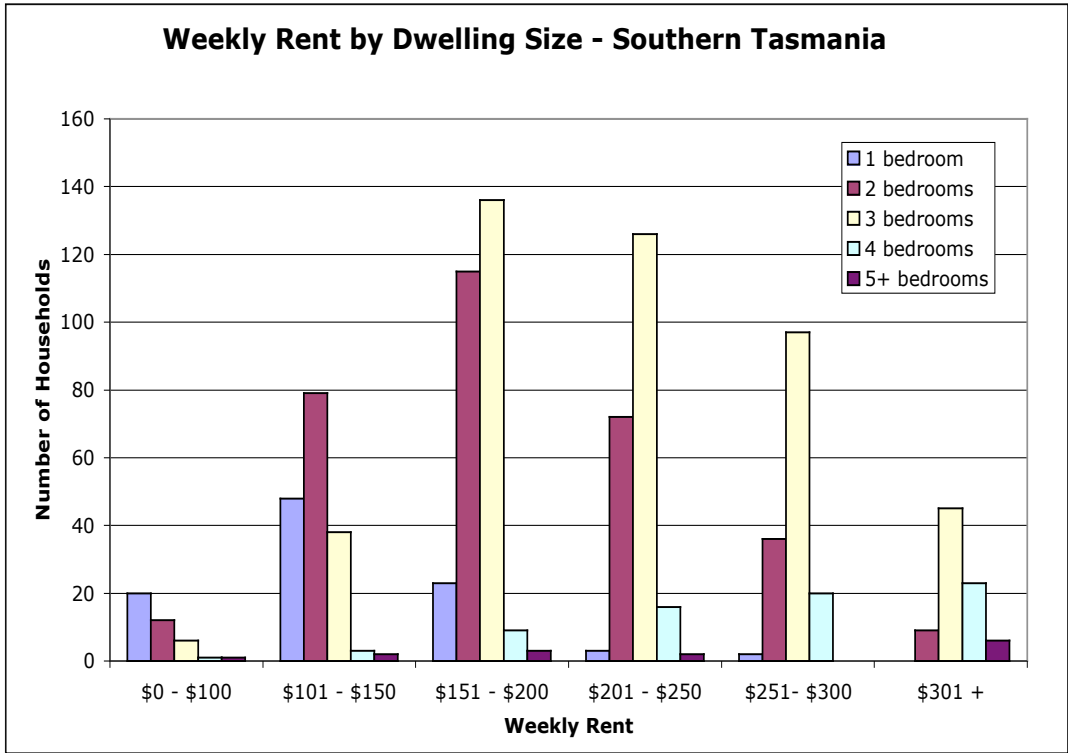
Bond Disputes remain an area of concern for many tenants as well, and we look forward to the (again delayed) implementation of the Rental Deposit Authority – a body that the Tenants' Union has campaigned for many years to see implemented.

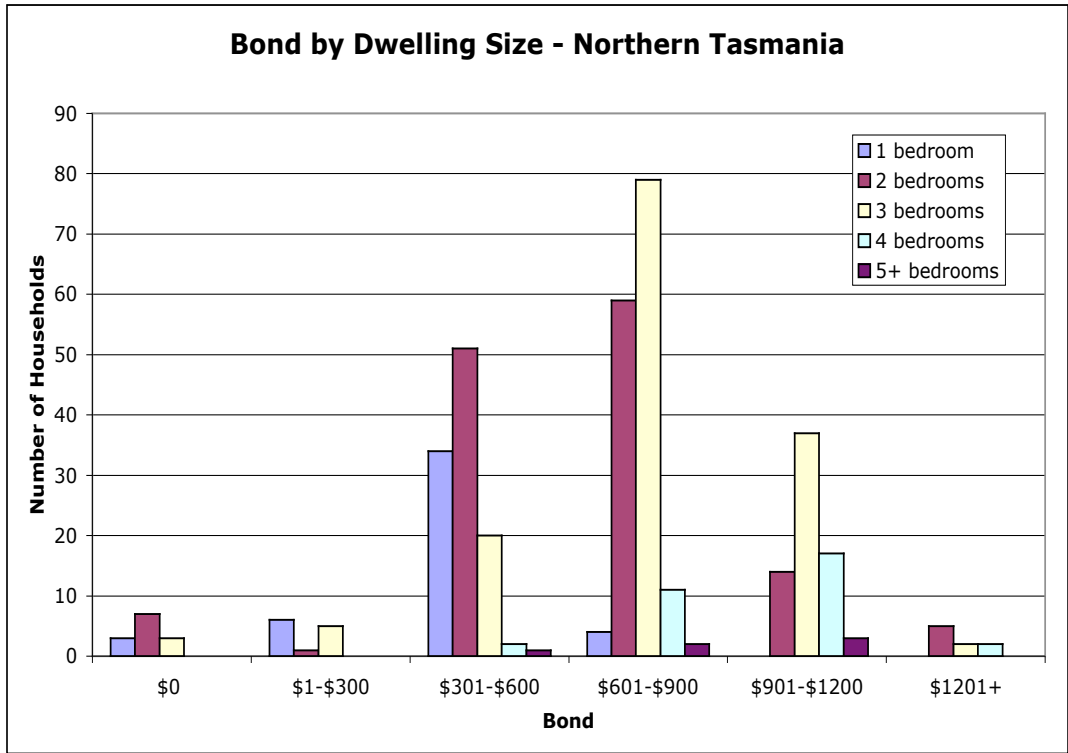
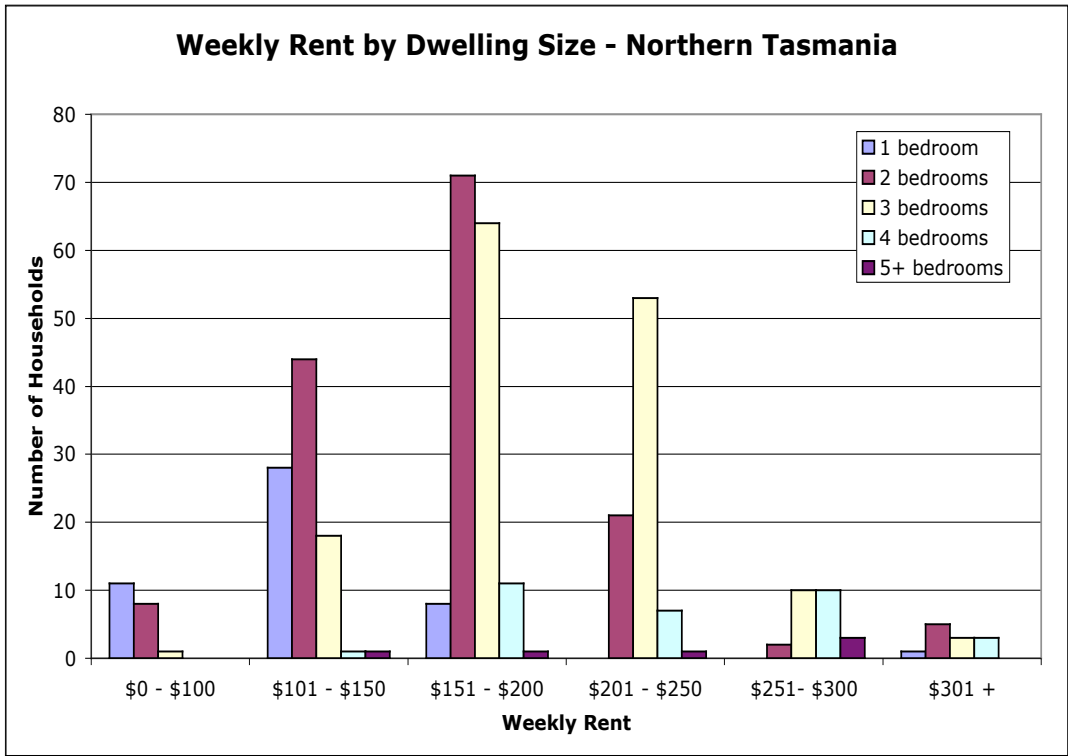
The percentage of clients contacting us regarding Rent Arrears and Rent Increases has remained stable at 8% of all issues, however it is a larger problem in Southern Tasmania. This issue causes extreme distress for tenants, and underpinned the research of a discussion paper by the Tenants' Union on unreasonable rent increases that was launched last September.

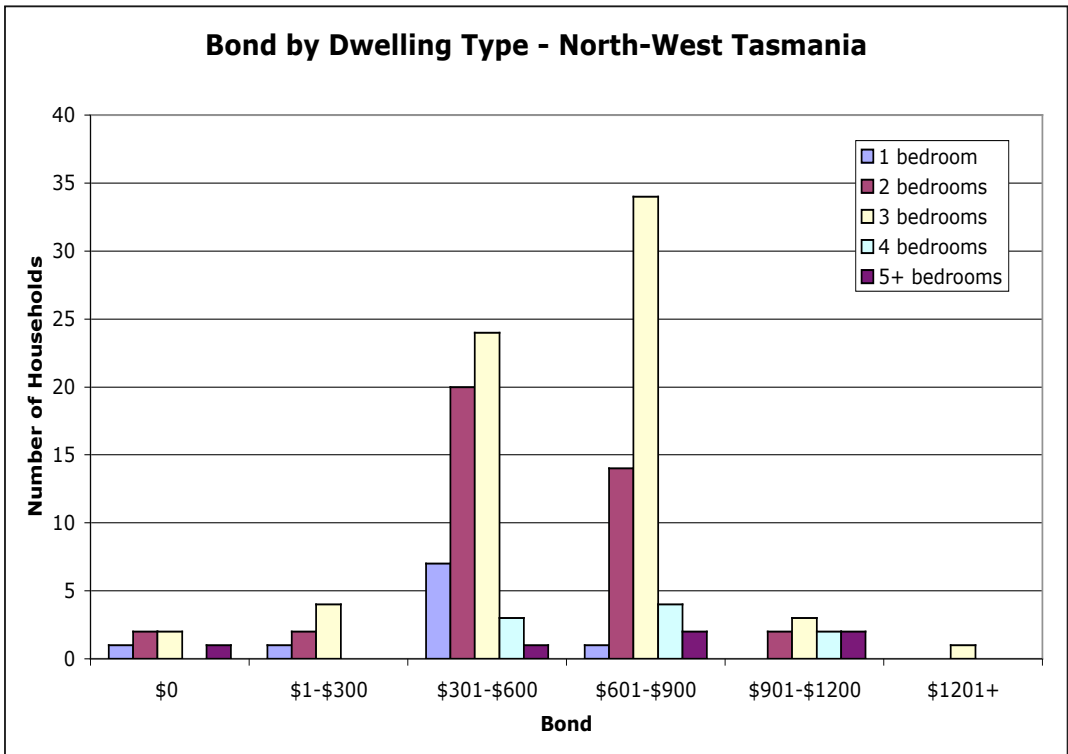
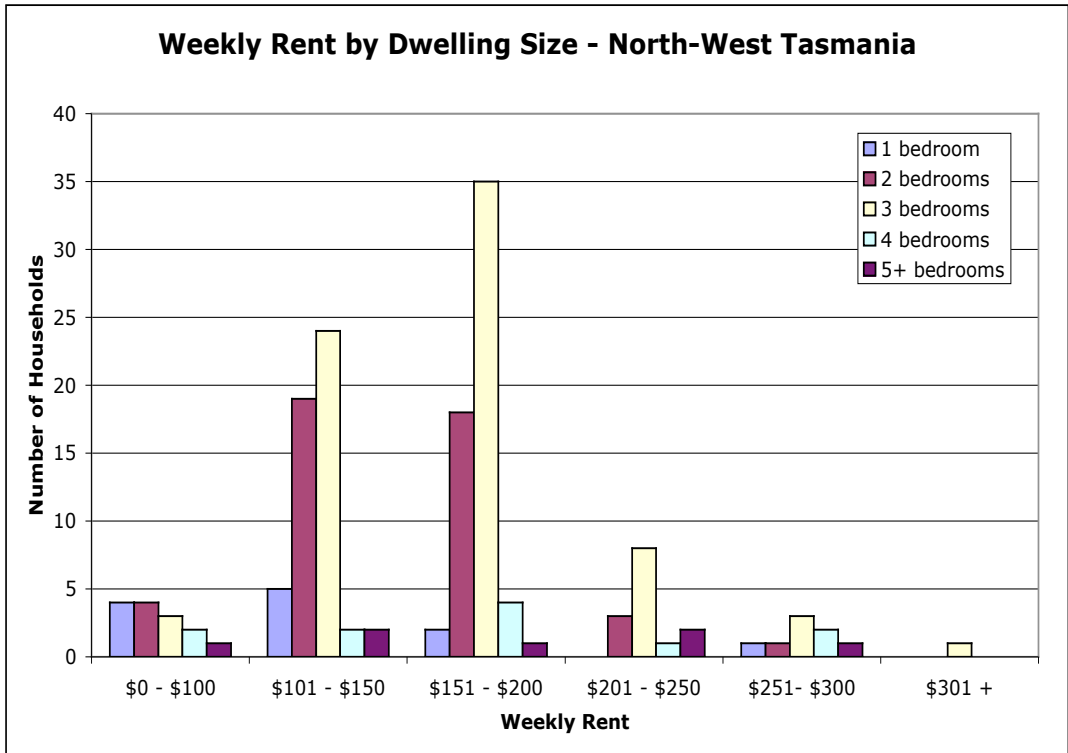


For a large percentage of Tenants' Union clients, housing affordability is a major issue. The Tenants' Union collects data on weekly rent and bond amount that is used to inform the policy work of the Tenants' Union and other organisations. The following graphs provide an overview of weekly rental prices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







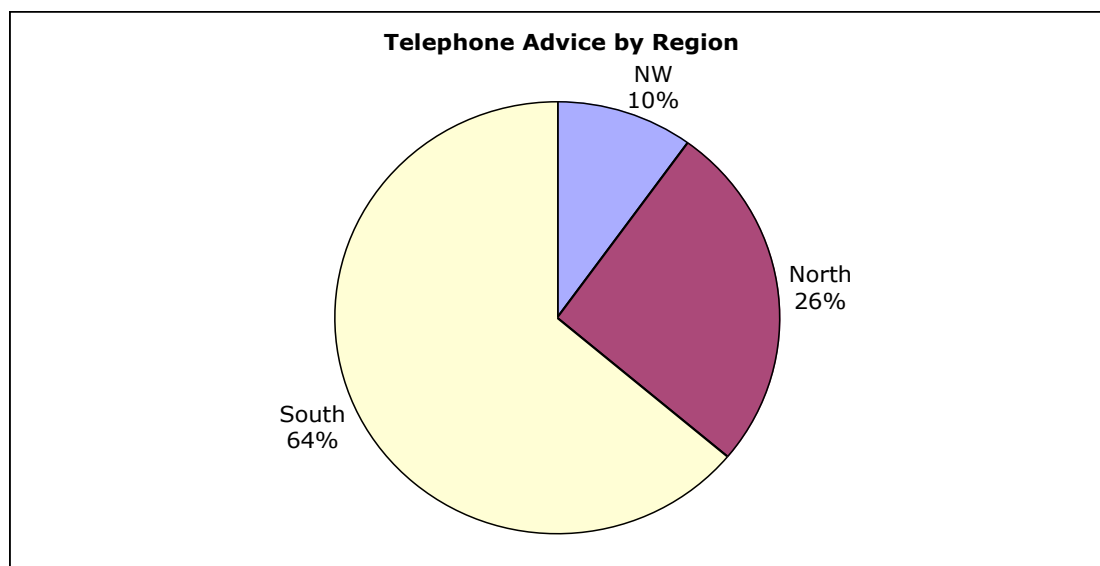


FACE-TO-FACE ASSISTANCE:

The “Drop-in” Sessions still prove to be popular amongst tenants. In the last financial year the data available indicates that 246 tenants were assisted in this manner, an increase of 93 from last financial year’s figures. This is 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 87 case files were opened and 72 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 property owners, real estate agents, the Office of Consumer Affairs and Fair Trading, the Residential Tenancy Commission, and the Auctioneers and Real Estate Agents Council. 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:

Of the 87 case files opened in the year, 7 were from the northern region of the state, and 5 were from the North-West. The graph below demonstrates that the vast majority of telephone calls originate from the southern region. The presence of a North-West branch should help increase the profile of the Tenants’ Union in the North and North-West.

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 three were commenced in the 2006-2007 financial year. Six CLE seminars were conducted by Stephanie Cahalan.

CLE for Colony 47

CLE for Red Shield Housing

CLE for Anglicare

CLE at the Police Academy for incoming Police Officers

Two CLE's for Property Managers

In addition, five information and talkback sessions were given by Sandy Duncanson and Bev Jefferson on ABC Radio.

The Community Law Reform work undertaken by the Tenants Union in the 2006 - 2007 year involved ongoing work on the Rental Deposit Authority, mandatory installation of smoke alarms in rental premises, and the research and writing of an issues paper on unreasonable rent increases. Within these six law reform areas, seven projects were completed, and seven were commenced.

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 six community legal centres throughout Tasmania consisting of three generalist and three specialist centres. They are Hobart Community Legal Service, Launceston Community Legal Service, North West Community Legal Service, Women's Legal Service, Environmental Defenders Office and the Tenants' Union of Tasmania.

NETWORKS:

The Tenants' Union has continued to strengthen 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

SOLICITOR'S REPORT

The Tenants' Union of Tasmania provides support and advocacy to tenants around the state. The Solicitor position is funded to work 30 hours per week over a four-day time frame.

During this time the position involves the provision of telephone advice, drop in advice, client support, volunteer supervisions, training and support and case work as well as undertaking any other service required for the smooth running of the Union.

This financial year has seen an increase in the use of the drop in advice service by nearly an extra 100 drop ins for the year. During the times allocated to this from Tuesday through to Thursday from 9.30am until 12.30pm the Solicitor position spends the majority of this time undertaking the drop in service and providing support to the clients and volunteers.

During 2006/2007 the Tenants' Union of Tasmania undertook a total of 246 drop in advice appointments averaging approximately 20 per month. Of these the Solicitor undertook 205. From this 56 case files were opened by the Solicitor Position. I was required to appear on behalf of five clients in the Magistrates Court Hobart approximately seven times and helped prepare court documents for a further 6 clients.

I also undertook volunteer supervision and training on a regular basis, supervising approximately five three hour volunteer shifts each week. During these times I was available for consultation and support with the volunteer regarding tenancy issues or in relation to any complex or difficult matters.

I also undertook to expand our volunteer resource manual, providing further information relating to issues that may often be outside the realm of the legislation such as information relating to the regulation of smoke detectors.

The financial year of 2006/2007 has been a busy and productive year for the Solicitor position.

I wish to personally thank Sandy Duncanson for his support and ongoing education during the past twelve months.

Meredith Upchurch
Solicitor
November 2007.

ACKNOWLEDGEMENTS

The Tenants' Union wishes to thank those who have assisted the organisation in delivering quality services to tenants in Tasmania.

We would like to thank Kristie Johnston for occasionally stepping in to provide some much needed telephone advice support during busy times. We would also like to thank Stephanie Cahalan who stepped in and then out again in our valued tenants' advocate position. We would also like to thank Beverley Jefferson for her tireless efforts undertaking administrative work as well as advocacy support work. She has now left us to pursue her passion for the film industry. Thanks also to Noeleen Caplice for doing wonders with our accounting and bookkeeping.

We have welcomed Phil Hoffen into our mixed position of administration and advocacy and he has quickly become a valued member of our team. The Tenants Union has also been fortunate to be able to employ a valued volunteer Mick Lynch as our bookkeeper as well as retaining his time to maintain his morning volunteer shift.

We would also like to thank our regular and wonderful volunteers Bob, Mick, Alex, Katia, Natalie and Crystal for all their support. Without such volunteers the Tenants' Union would not be able to provide assistance to the number of tenants it does each year.

The Tenants' Union also wishes to gratefully acknowledge the assistance of the Hobart Community Legal Service, and particularly staff members Bernadette Reade, Ann Harkus and Lindy Terry who have provided front office and reception to our tenants throughout the year, and who are an asset to the Hobart Community Legal Service.

The staff at the Tenants' Union would like to acknowledge the fantastic support we receive from our volunteer Management Committee, and we thank them for their ongoing commitment to social justice, as evidenced by their substantial work in the governance of our small, but important, community organisation.

Finally I would like to thank everyone for the support provided to us during the times when Sandy has been unwell from treatment and we wish Sandy all the best.

Meredith Upchurch

Solicitor

On Behalf of Alexander Duncanson (Principal Solicitor)

November 2007.

FINANCIAL REPORT

The Tenants' Union of Tasmania Inc ("The Union") finished the 2006-2007 financial year with a net profit of \$22,312. This represents a significant turnaround from the previous financial year in which the Union recorded a net deficit of \$26,359.

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

- The continuation of the more rigorous accounting arrangements introduced towards the end of the 2005 – 2006 financial years; and
- The necessary restructure of the Commonwealth provided services as a consequence of the Commonwealth funding failing to keep pace with the real increases in the expenses of the Union.

The State government continues to be supportive of the Union's activities, including the expansion of the State funded services to the north of Tasmania.

Tamieka Colbeck
Treasurer
November 2007.

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Tenants Union of Tasmania Inc


Statement by member of the committee


The committee has determined that the Tenants Union of Tasmania Inc 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 2007 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 1st November 2007.

Tenants Union of Tasmania Inc

Income Statement

For the Year Ended 30 June 2007

	2007	2006
	\$	\$
Income		
Other professional Income	-	1,230
Interest income	501	2,638
Rental income	961	1,538
Member subscriptions	241	-
Grants	59,311	55,564
State Grants North	21,950	1,955
State Grants South	116,255	109,561
Other revenue	2,533	692
Total Income	201,752	173,178
Less: Expenses		
Additional provisions	280	840
Advertising	224	546
Auditors Remuneration	1,915	2,110
Bank charges	334	290
Cleaning	739	407
Commissions	-	(677)
Computer expenses	1,246	2,587
ATO rounding	(1)	(1)
Depreciation	2,126	2,446
Electricity & water	1,910	503
Committee Expenses	58	383
Fees and Levies	353	284
Furniture	398	-
Equipment Expenses	35	-
Insurance	3,530	6,879
Internet	1,220	-
Lease rentals on operating lease	11,486	13,217
Leave pay	7,857	8,710
Long service leave	809	(882)
Maintenance	241	106
Legal & Professional Fees	-	5,134
Office supplies and consumable	1,385	315
NA Office Facilities	250	-
NA Wages	503	-
NA General Operating Costs	330	-
Postage	700	932
Printing and stationery	301	3,307
Rates and Taxes	3,967	1,691
Salaries	115,020	124,889

Tenants Union of Tasmania Inc

Income Statement

For the Year Ended 30 June 2007

	2007	2006
	\$	\$
Staff Amenities	646	777
Security	86	-
Membership and Subscriptions	1,198	1,340
Sundry expenses	-	147
Superannuation contributions	10,935	11,629
Telephone and fax	8,851	7,791
Training and Conferences	150	1,832
Travel - local	357	2,006
Total Expenses	179,439	199,538
Profit before income tax	22,313	(26,359)

Tenants Union of Tasmania

Balance Sheet

30 June 2007

	Note	2007 \$	2006 \$
ASSETS			
Current assets			
Cash and cash equivalents		62,888	31,238
Trade and other receivables		63	182
Other current assets		685	2,212
Total current assets		63,636	33,632
Non-current assets			
Property, plant and equipment		4,427	3,918
Total non-current assets		4,427	3,918
TOTAL ASSETS		68,063	37,550
LIABILITIES			
Current liabilities			
Trade and other payables		8,988	5,724
Current tax liabilities		2,790	6,004
Short-term provisions		14,633	7,291
Total current liabilities		26,411	19,019
Non-current liabilities			
Other long-term provisions		809	-
Total non-current liabilities		809	-
TOTAL LIABILITIES		27,220	19,019
NET ASSETS		40,843	18,531
EQUITY			
Moving Reserve		3,956	3,956
Retained earnings		36,887	14,575
TOTAL EQUITY		40,843	18,531

Tenants Union of Tasmania Inc

Statement of Changes in Equity

For the Year Ended 30 June 2007

2007

Note	Retained Earnings \$	Total \$
	18,531	18,531
	22,313	22,313
Sub-total	22,313	22,313
Balance at Saturday, 30 June 2007	40,844	40,844

2006

Note	Retained Earnings \$	Total \$
	44,890	44,890
	(26,359)	(26,359)
Sub-total	(26,359)	(26,359)
Balance at Friday, 30 June 2006	18,531	18,531

Tenants Union of Tasmania Inc

Cash Flow Statement

For the Year Ended 30 June 2007

	2007	2006
Note	\$	\$
Cash from operating activities:		
Receipts from customers	203,398	188,342
Payments to suppliers and employees	(169,113)	(203,237)
	<u>34,285</u>	<u>(14,895)</u>
Net cash provided by (used in) operating activities	2(b) 34,285	(14,895)
Cash flows from investing activities:		
Payment for plant and equipment	(2,635)	-
	<u>(2,635)</u>	<u>-</u>
Net cash provided by (used in) investing activities	(2,635)	-
Other activities:		
	<u>31,650</u>	<u>(14,895)</u>
Net increase (decreases) in cash held	31,650	(14,895)
Cash at beginning of financial year	31,238	46,134
	<u>62,888</u>	<u>31,239</u>
Cash at end of financial year	2(a) 62,888	31,239

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2007

1 Accounting policies

(a) General information

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Association Incorporation Act of Tasmania. The Committee has determined that the association is not a reporting entity and therefore there is no requirement to apply Accounting Standards (and other mandatory professional reporting requirements) in the preparation and the presentation of this report and none have been intentionally adopted.

As the committee has determined that the association is not a reporting entity there is no requirement to apply applicable Accounting Standards, Australian Accounting Interpretations, or other authoritative pronouncements of the Australian Accounting Standards Board in the preparation and presentation of these financial statements.

The report is prepared on a accruals basis 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 specific accounting policies, which are consistent with previous periods unless otherwise stated, have been adopted in the preparation of this report:

(b) Comparative Figures

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

(c) Property, plant and equipment

Other fixed assets are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset was held ready for use.

(d) 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.

(e) 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 their nominal amount. The Associations policy is to provide 13 weeks leave after 10 years service and to pro-rata after 7 years.

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2007

1 Accounting policies (continued)

(f) Income tax

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

(g) Revenue

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

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

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

(h) 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 Australian Taxation 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.

2 Cash Flow Information

(a) Reconciliation of cash

	2007	2006
	\$	\$
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	62,888	31,238
	<u>62,888</u>	<u>31,238</u>

(b) Reconciliation of Cash Flow from Operations with Profit after Income Tax

	2007	2006
	\$	\$
Net income/loss for the period	22,312	(26,360)
Cash flows excluded from profit attributable to operating activities		

Tenants Union of Tasmania Inc

Notes to the Financial Statements

For the Year Ended 30 June 2007

2 Cash Flow Information (continued)

Reconciliation of Cash Flow from Operations with Profit after Income Tax (continued)

	2007	2006
	\$	\$
Non-cash flows in profit		
Depreciation	2,126	2,446
changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
(Increase)/decrease in trade and term receivables	119	15,164
(Increase)/decrease in prepayments	1,527	(226)
(Increase)/decrease in reserves	-	(45)
Increase/(decrease) in trade payables and accruals	49	(7,632)
Increase/(decrease) in provisions	8,151	1,757
	<u>34,284</u>	<u>(14,896)</u>

3 Contingent Liabilities and Contingent Assets

There were no subsequent events that would effect the financial statements as at 30 June 2007.

4 Subsequent events

There were no post balance day events that would effect the financial statements as at 30 June 2007.



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 2007 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 Denison



Alison Flakemore
Audit Partner

Dated this 29th day of October 2007.

Accountants & Auditors

Offices at: Hobart Launceston Devonport Burnie & Sulliston

WHK Denison Audit Partnership ABN 23 701 982 945
Level 1, 142-146 Elizabeth Street Hobart Tasmania 7000
Telephone 03 6210 2525 Facsimile 03 6210 25210
Email admin@whkdenison.com.au



Tenants Union of Tasmania Inc

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Tenants Union of Tasmania Inc

Independent Audit Report

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 2007, and the income statement, for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement by the members of the committee.

The Board's Responsibility for the Financial Report

The board 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 requirements of the members and are appropriate to meet the needs of the members. The board's 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 directors, 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 boards financial reporting under the entities 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.



WHK Denison

Tenants Union of Tasmania Inc

Independent Audit Report

Independence

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

Auditor's Opinion

In our opinion the financial report of Tenants Union of Tasmania Inc presents fairly, in all material respects the financial position of Tenants Union of Tasmania Inc as at 30 June 2007 and of its performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

WHK Denison

Alison Flakemore
Audit Partner

Dated this 6th day of November 2007.

Accountants & Auditors

Offices at: Hobart Launceston Devonport Burnie & Smithton

WHK Denison Audit Partnership ABN 23 701 982 945
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**Tenants' Union Tasmania Inc
Committee List 2007**

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Clifton Beach, Tasmania 7020

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Fiona Brodribb
Member
152 Nelson Road
Mount Nelson, Tasmania, 7007

Rowland Atkinson
Member
23 Pine Street
WEST HOBART TAS 7000

WHK DENISON
Accountants & Auditors



Alison Flakemore
Audit Partner

Dated this 6th day of November 2007