

Tenants' Union of Tasmania



Annual Report 2020/21





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ACHIEVEMENTS

3,332 instances of advice and support in tenancy matters

including **2,901** phone advices,
339 drop-in clients, and
111 cases opened

31 Community Legal Education Sessions as well as

4 information stalls across the state

reaching more than **350** people, including students, social workers, refugees and migrants, and other members of the public

84 articles or appearances in the media, including newspapers, radio, tv and online, discussing COVID-19 emergency legislation and support funds (**37x**), the Housing Crisis in Tasmania and in particular Hobart (**14x**) and Minimum Standards and quality issues in rental properties (**6x**). On **five** occasions we were given the opportunity to highlight how we think tenants could get a better deal ahead of the Tasmanian state election.

46,174 sessions on www.tutas.org.au

1,528 downloads of our Don't Panic brochure

36,980 Factsheet downloads

The number of people, who follow us on Facebook increased to **2,506**

Out of the **69** posts we published, a post about a Bill to cap rent increases debated in the House of Assembly sparked the most interaction and was seen by over **4,000** people



I started my Convenor's report for the 2019-20 Annual Report stating it had been challenging for a few different reasons for the Tenants' Union of Tasmania (TUT). Some of those challenges have continued such as COVID-19 and the real estate boom that, to iterate again, keeps on 'rolling on' to put the squeeze on affordable housing stock and rent. But as always the dedicated staff and volunteers of TUT have risen to the challenges with yet another very busy year, as the Service Activity section of this 2020-21 annual report details in full.

I would like to thank our volunteers without whom we could not provide the level of service that we do. Whilst our long standing 'Don't Panic' booklet, website and social media are all important – and all growing in popularity – there is nothing like obtaining advice from a real person. Hence the very popular phone advice service which is mainly delivered by our volunteers. Also, a big thank you to our staff for delivering such high quality service to so many in trying times. I was surprised with reduced contact during the pandemic, including office shut down, that so many face-to-face and community legal education sessions were held – impressive.

It was pleasing to see that the Department of Justice has ensured sufficient funding for a Launceston based lawyer. For many years prior to Andrew Smith's predecessor commencing in this role, the Committee (particularly Michelle Parker) queried and wrestled with how TUT service delivery for northern tenants could be improved 'directly' despite its office being based in Hobart. Re-directed funding to other community legal centres to provide tenancy advice and advocacy was a sound initiative but, nonetheless, a second preference. This role and its 'presence' to northern communities and courts has improved our state-wide service focus. A good segue here is to emphasise the importance of adequate longer-term funding to not only seed such positive change, as much to maintain it into the future. Without such certainty it is difficult for TUT to conduct long term strategic planning through to maximising staff retention. Hence, I thank all funding bodies (detailed further below) for their support.

With great sadness, we saw the passing of former long term Principal Solicitor, Meredith Barton. In the last annual report, I regrettably flagged Meredith's resignation. In which I touched on how my introduction to the Tenants' Union was by briefly filling her 'big shoes' back in 2012, whilst Meredith took maternity leave for her youngest son Elijah. Without Meredith's passion, professionalism and stewardship the TUT would not be what it is today. Her contribution to tenancy law reform should never be forgotten either, as flagged last year. Vale Meredith, you will always be remembered and missed.

It would be remiss not to thank Ben Bartl for stepping into those big shoes. Ben has hit the floor running as Principal Solicitor given his extensive experience in legal community practice, not to mention his passion and deft media engagement skills. Hence it was a 'no brainer' for the Committee to directly appoint Ben to the position of Principal Solicitor. It is with some sadness that I have decided not to stand for the position of Convenor at this year's AGM due to work and other commitments. I nonetheless look forward to remaining as a Committee Member and providing what support I can for 2021-22. Thank you all Committee Members, past and present, for your support and professionalism.

Tim Walter

Chairperson

November 2021



PRINCIPAL SOLICITOR'S REPORT

Although Tasmania was relatively well sheltered from the adverse health implications of Covid-19, its impact extended far beyond the numbers of persons who contracted the disease. For more than half of this financial year, the Tasmanian Government's moratorium on rent increases provided peace of mind to residential tenants that they did not need to worry about skyrocketing rent increases or where the next rental property would be found. The end of the moratorium on 31 January 2021 did see rents rise with Greater Hobart continuing to be recognised as the least affordable capital city and regional Tasmania the least affordable regional area relative to income in the country. There is a clear correlation between limited rental properties and rising rents. After calling for greater regulation of the short-term accommodation sector for many years, this year also saw the publication of the first peer-reviewed research of the effects of the short-term accommodation sector in Tasmania with the Australian Housing and Urban Research finding that twelve per cent of the private rental market in Hobart City Council has been consumed into short-term accommodation, the highest rate of any capital city in Australia and one of the highest rates of any capital city anywhere in the world.

Our core funding continues to be provided by the Tasmanian Department of Communities and administered by the Department of Justice as well as funding being provided by the Commonwealth Attorney-General's Department. We also received funding from the Department of Justice through the Public Account fund which has allowed us to continue to employ a lawyer in Northern Tasmania. Our funding levels also improved with the Federal Government providing extra one-off Covid-19 funding. The additional funding allowed us to meet increased demand by employing an additional lawyer.

The amount of work we are able to undertake is only achieved through the commitment of our staff and volunteers. We note our appreciation to our Communications Officer Julia Ely, our Finance Officer Louise Foster and lawyers Alex Bomford, Matthew Graves and Andrew Smith for their tireless effort.

The last year has also seen us farewell our long-serving Principal Solicitor Meredith Barton who passed away after a two-year battle with cancer. Meredith's strong sense of social justice in striving for improved residential tenant rights has not been forgotten and continues to form part of our work.

Providing information, advice and representation to more than 3300 residential tenants across Tasmania is only made possible by our dedicated volunteers. Our volunteers are crucial to the smooth-running of our organisation, committing to a half-day shift each week and freeing up time for our lawyers. We also acknowledge the invaluable assistance provided by Bernie and Pam, the administration staff of the Hobart Community Legal Service who are front of house, welcoming clients to our service.

We would also like to recognise the work carried out by our Board of Management, particularly Tim Walter who has been Convenor since 2016/17. Tim's knowledge and expertise has been of invaluable assistance over many years, and while he is stepping down as Convenor, we are extremely grateful that he has agreed to stay on as a board member. We would also like to thank Paul Kelly as Treasurer, Katryna Induni as Secretary and Pia Struwe as Public Officer and Michelle Parker, Bernard Goh and Mark Barnett for their membership of the committee.

Ben Bartl
Principal Solicitor
November 2021

MISSION

All tenants have fair, affordable and safe housing and equal rights under the law.

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
- Promote legislative change where this is necessary to improve outcomes for tenants
- Represent and protect tenants' rights

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
- Keeping decision makers in the community aware of the key issues that are impacting on residential tenants in Tasmania

ROLES

The Tenants' Union has several roles that provide:

- Advice, information and assistance with tenancy issues
- Advocacy for individual tenants on residential tenancy issues
- Systemic advocacy, including political representation
- 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
- A service to all residential tenants (eg. public, community, private and boarding).

The Telephone Advice service operates during the hours of 9:30am and 4:00pm weekdays and the Face-to-Face Advice Sessions are available between 9:30am and 12:30pm Tuesday to Thursday inclusive. We also have services in Launceston and through the North West CLC in Devonport



ABOUT US

FUNDING

Commonwealth Grants from the Attorney General's Department for the financial year totalled \$73,691. 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 Communities Tasmania equalled \$236,918 for the financial year. These funds were expended by supervising the telephone advice service and providing advocacy services and legal representation.

The Commonwealth granted an additional \$119,297 through COVID-19 Additional Legal Assistance Funding, which was used to employ a solicitor to help with increased demand and advocacy.

We further received a grant of \$75,600 from the Solicitor's Trust to continue and broaden our solicitor service in Launceston and the North West.

ACCESS AND EQUITY POLICY

The Tenants' Union continues to ensure that all tenants have equitable access to adequate tenancy advice, advocacy and community legal 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

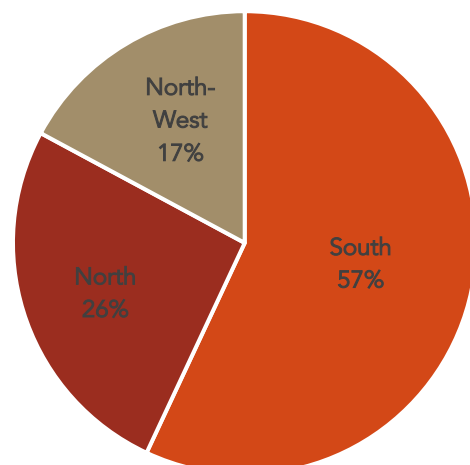
The clients of the Tenants' Union are:

- Private housing tenants
- Public housing tenants
- Community Housing tenants

Bodies we liaise with are:

- Non-government agencies (e.g. community workers and other parties interested in tenants' rights and responsibilities)
- State Government agencies (e.g. Housing Tasmania and Consumer, Building and Occupational services)

Callers by Region



Most clients who contact us through our Advice

Line agree to complete a questionnaire providing us with valuable data on both the conditions of renting in the private rental market in Tasmania as well as the demographics of renters.



VOLUNTEERS

Gemma Burgess	Nathaniel Lau	Shamitaa S
Jessie Browne	Seng In Lei (Walter)	Louise Saunders
Shanshan Ding (Sara)	Manoj Madushanka	Esther Tan
Alex Fry	James Milligan	Eden Tsang
Christopher Gourlay	Masika Morris	Nicola Wright
Viviana Hoo	Rebecca Roberts	Max Wu
Lena Lashin	Lily Russell	

MANAGEMENT COMMITTEE

Tim Walter	Convenor
Paul Kelly	Treasurer
Pia Struwe	Public Officer
Marc Barnett	Committee Member
Bernard Goh	Committee Member
Katryna Induni	Committee Member
Michelle Parker	Committee Member

STAFF

Benedict Bartl	Principal Solicitor
Alexander Bomford	Solicitor, Community Legal Educator + Policy Officer
Matthew Graves	Solicitor
Julia Ely	Communications Officer + <i>Tasmanian Rents</i> Editor
Louise Foster	Bookkeeper
Andrew Smith	Solicitor (Launceston Office)

We also thank Bernie, Pam Barratt, Cameron Yarnell and his team at Mac+More, the Ionata Digital team, staff at Hobart Community Legal Service, Launceston Community Legal Centre, North West Community Legal Centre and all the tenants who have contacted us over the last year



SERVICE ACTIVITY

OVERVIEW

For the second year in a row, we assisted yet more people than ever before. While the number of people using our drop-in service or being represented by solicitors were still below what we had seen in the years before, the number of telephone advice users was the highest since we started this measurement in 2006.

The Community Legal Education and Training reached a wide variety of people in the community through 34 CLE projects and presentations, and there was continued law reform action relating to the *Residential Tenancy Act 1997*. The Tenants' Union achieved this with the equivalent of 3.8 full time paid positions.

		17/18	18/19	19/20	20/21	Long Term Ave
Tenant Advice:		2867	2699	3240	3332	2848
Made Up Of:	Face-to-Face	543	538	330	339	408
	Cases Opened	151	154	129	111	109
	Telephone Advice	2173	2007	2781	2901	2332

TELEPHONE ADVICE LINE

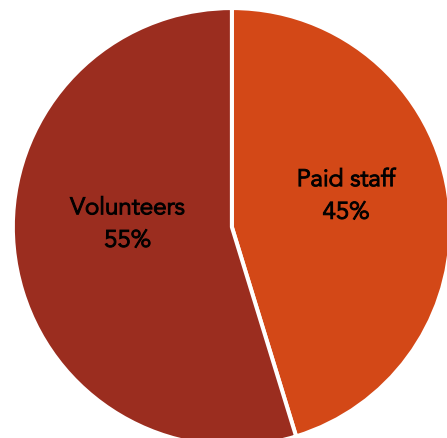
The telephone advice line is by far the most frequently used method of individual contact and support at the Tenants' Union – 87% of our clients contact us via phone.

In 2020 we had to put our volunteer program on hold for the duration of the duration of the Tasmanian lockdown. From mid-July we invited our volunteers back in. Compared to previous years there is still a larger amount of phone advice conducted by solicitors, though the majority of calls are answered by volunteers.

Combined, our 20 volunteers donated over 900 hours of their time to the advice line service. In addition, some volunteers also conduct supervised face-to-face advice and law graduates seeking further qualifications may provide advice of a more complex nature.

Furthermore, we use the Telephone Advice Line to collect rental and demographic data from our clients. 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 information, however we continue to provide them with advice and information. Most rental and demographic statistics in our Annual Report are derived by data collected in Telephone Advice Calls.

Advice line calls answered by



FACE-TO-FACE ASSISTANCE

Our face-to-face sessions at the Hobart office continue to be popular amongst tenants. In the last financial year 339 tenants were assisted in this manner. This is a significant number given that this service operates for only nine hours per week. The issues discussed face-to-face are usually more complex than those discussed on our telephone advice service. In many cases they escalate into legal casework and representation.

CLIENT ADVICE, CASEWORK AND DUTY SOLICITOR SERVICES

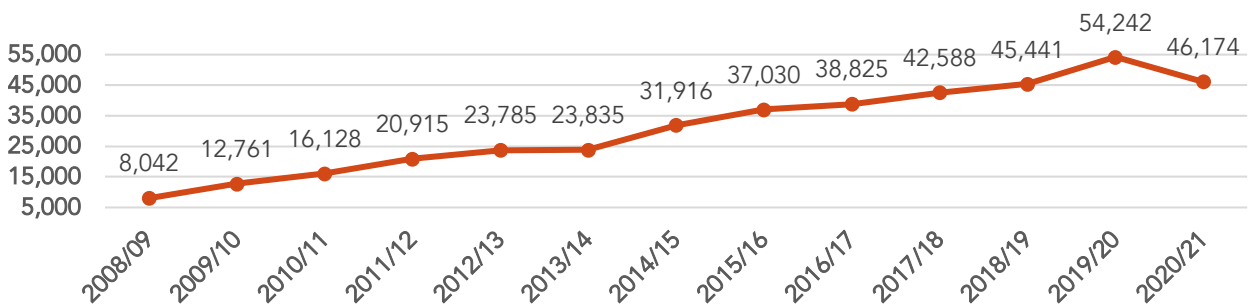
Client advice and casework continued to be a core activity of the Tenants' Union over the last financial year. Of the tenants assisted through the Hobart service, 111 case files were opened and no cases were closed. Casework is particularly important as it is primarily focused on tenants with complex needs. Issues that may require advocacy and casework assistance include rental arrears, bond return, lease disputes and, most urgently, the threat of eviction.

We continued our duty solicitor service in Hobart. The Hobart Magistrates Court kindly agreed to have all tenancy matters heard on Wednesday mornings, so a Tenants' Union solicitor can be present at each case and advise tenants who were unaware of our services prior to their hearing.

WEBSITE, SOCIAL MEDIA

In the financial year 2020/21 our website (tutas.org.au) remained busy with 46,174 visits in the past financial year. This is a decrease of 14.8 per cent in page visits compared to the previous financial year.

website visits



Factsheets were the most popular destination for visitors to our website with a total of 36,980 downloads over the year. Our factsheets and the *Don't Panic* booklet relieve our busy phone advice line by providing concise and easy to read information.

The factsheets with the most views were (in order)

- Leaving Leases Early;
- Notice to Vacate;
- Access & Privacy;
- Repairs & Maintenance; and
- Minimum Standards.



SERVICE ACTIVITY

The Tenants' Unions' Facebook page is an increasingly important tool in communicating with the public. While page likes had been growing consistently in the years since the page's launch in 2011, the number of people who liked the page increased from 2235 to 2506. This increase of followers had a significant effect on the reach of posts we have put up on our page, with the most popular of our 69 stories in 2020/21 reaching more than 4000 people on Facebook.

COMMUNITY LEGAL EDUCATION

The Tenants' Union is responsible for providing community legal education and training (CLE) statewide to tenants and the housing sector on tenancy issues, along with an active involvement in tenancy law reform. Our CLEs aim to provide knowledge and skills to support successful tenancies and minimise the need for disputes.

Alex Bomford conducted 31 Community Legal Education sessions (CLE) and additionally 4 information stalls in 2020/21, reaching a total around 350 individuals.



The Community Law Reform and Policy work undertaken by the Tenants' Union in the 2020/21 financial year included the following areas:

COVID-19

As the global health pandemic continued to determine many people's ways of living, the Australian and Tasmanian governments started adjusting initial policy responses in the second half of 2020. This included the beginning of the phasing out of JobKeeper and increased JobSeeker payments on the federal level and the re-assessment of the Rental Protections put in place by the State government.

Together with allied organisations we wrote to the Tasmanian Attorney General in support of an extension of protective measures for tenants and additional financial support for tenants and landlords in financial hardship caused by the pandemic.

Furthermore, we assisted as an Advisory Panel Member the Australian Housing and Urban Research Institute (AHURI) project '*Pathways to Regional Recovery from COVID-19*'. The report has since been published and is available on the AHURI website.

AIRBNB

Due to the ongoing shortage and unaffordability of housing in Hobart and research supporting the impact of short stay accommodation on these issues, advocating for increased regulation of short-term accommodation businesses continued to be a focus of our policy work over the last year.

As such we participated in the Hobart City Council Short-Stay Accommodation Round Table discussion and acted as an Advisory Panel member in Southern Cross University research project '*Short-term Rental Accommodation (STRA) regulation in Australia: A study of the new registration system in Tasmania*'.

HOUSING SHORTAGE/ HOUSING CRISIS

Housing availability and affordability has been waning for a quite some time now. At the latest with the then Premier Will Hodgman's Housing summit in March 2018 the public discourse is in agreement about the severity of the housing crisis and the need for change. Ever more data on public housing waitlist, rental prices, vacancy rates and more is confirming what many tenants in Tasmania are experiencing.

In a submission to the Tasmanian Law Reform Institute in 2006 we argued for a Tasmanian Human Rights Act to provide legitimacy to advocacy efforts for more secure, affordable and comfortable housing rather than expecting "the market" to solve problems of supply and demand. We renewed this call with a Submission to Tasmania Law Reform Institute *Re-Examination of the Case for a Human Rights Act in Tasmania*, in which we highlighted areas of concern for the housing situation in Tasmania that would benefit from a stronger human rights perspective.

Furthermore, we participated in the 'Policy around the social housing waiting list' research project conducted by UTS, UNSW, UQ and Anglicare Tasmania

TASMANIAN RENTS

Each quarter we are able to publish Tasmanian Rents presenting rent statistics compiled by the Rental Deposit Authority. Access to this information provides all members of the Tasmanian community but in particular tenants with the level and development of rents in their local area.

BUSHFIRE MITIGATION

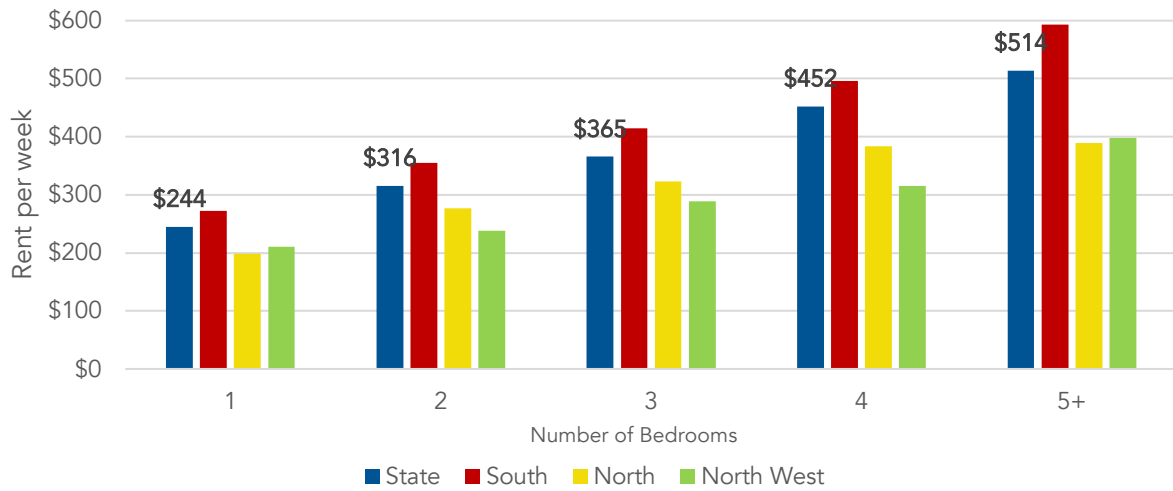
We made a Submission to Department of Premier and Cabinet on the *Bushfire Mitigation Measures Bill 2020 (Tas)*, seeking to avoid inconsistencies of responsibilities between the Bill and the *Residential Tenancy Act 1997 (Tas)* and distinguishing occupier from owner in the draft legislation.



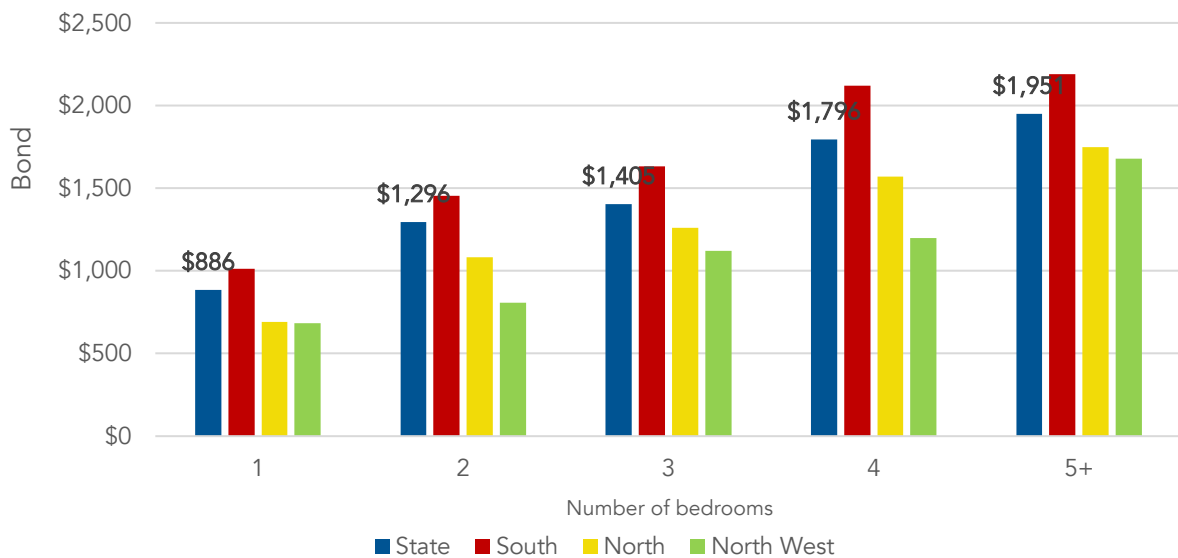
RENTS

The following charts provide an overview of weekly rental prices and bonds statewide and in the three main geographical regions in Tasmania.

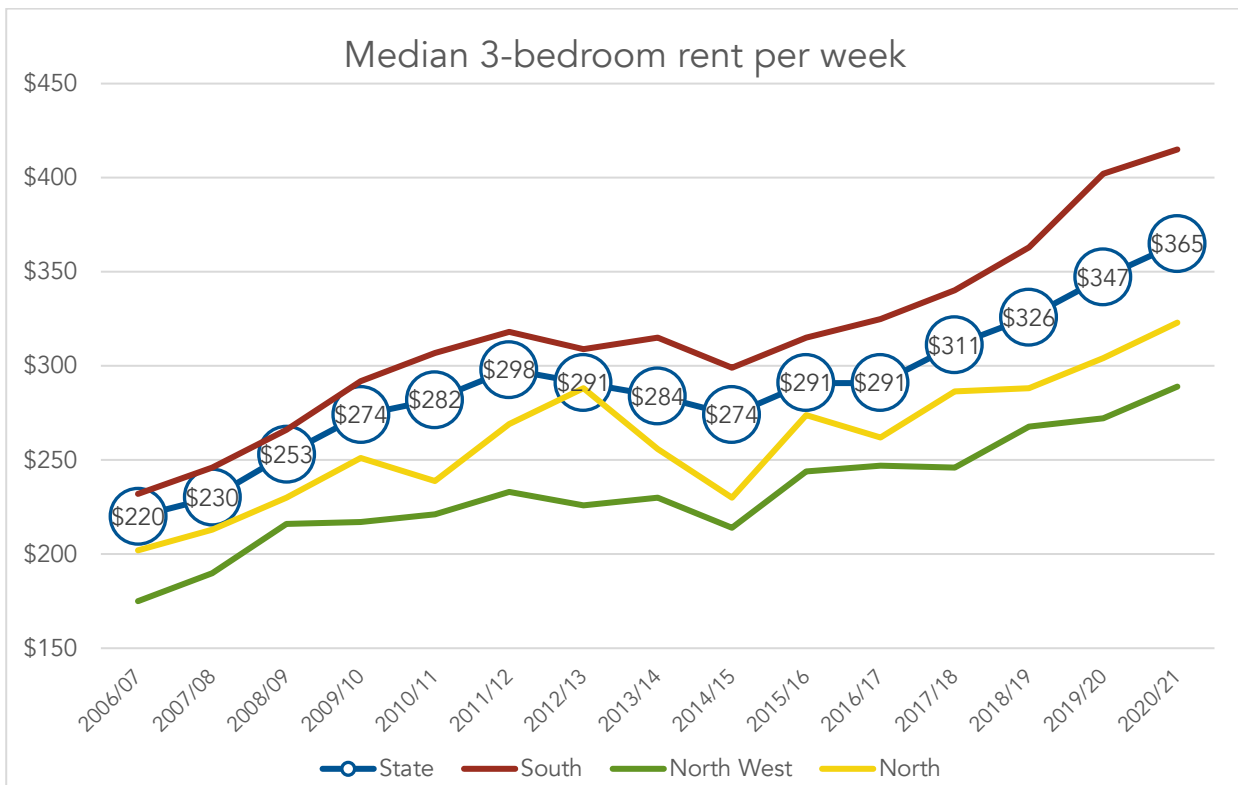
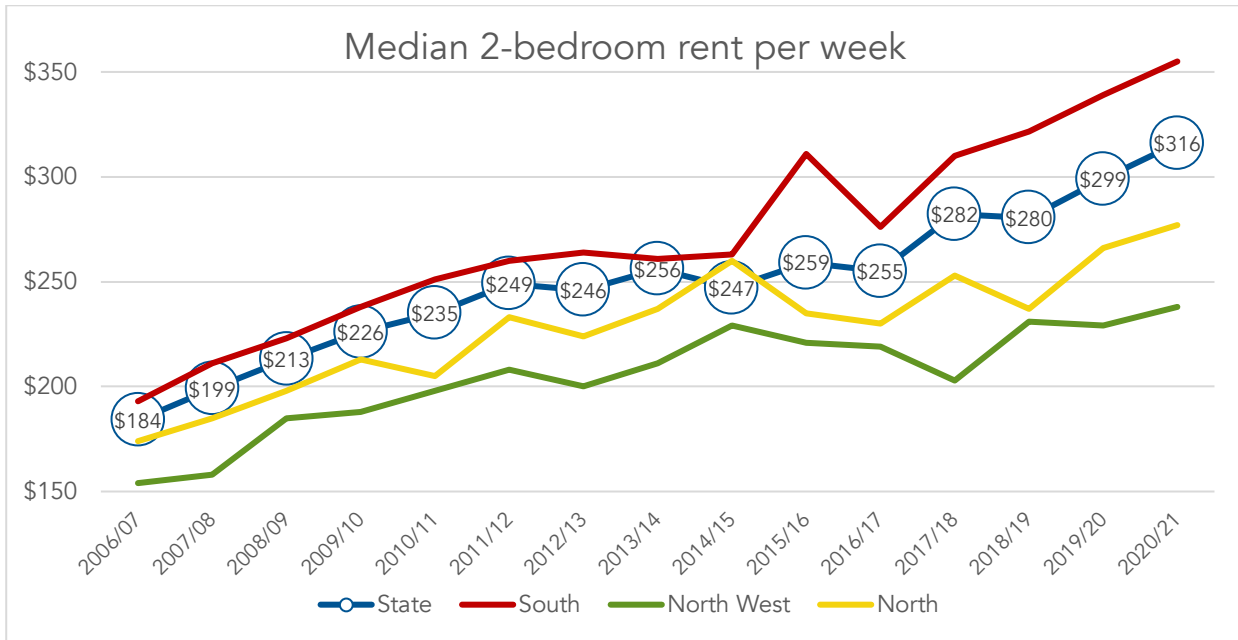
Average rent per week by region and dwelling size



Average Bond by region and dwelling size



Rents for 2- and 3-bedroom properties rose in all regions of Tasmania. They are also higher than ever before. Housing unaffordability has become an undeniable reality over the past years.





DEMOGRAPHIC

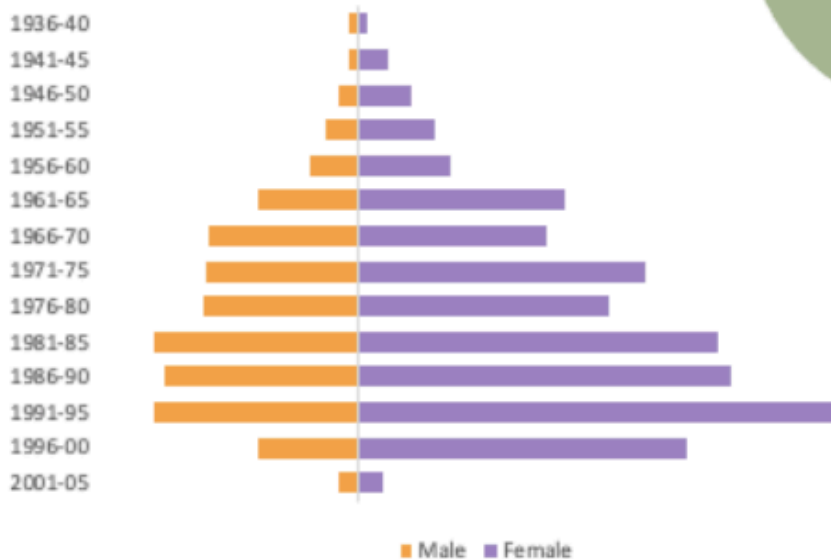
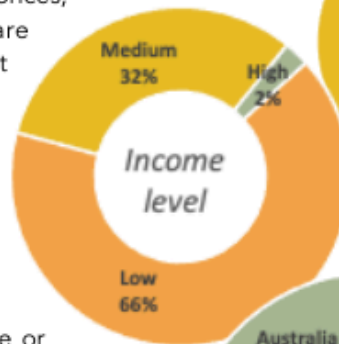
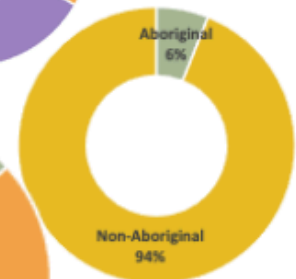
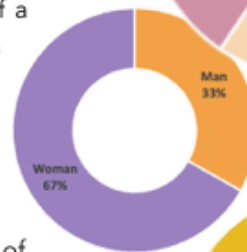
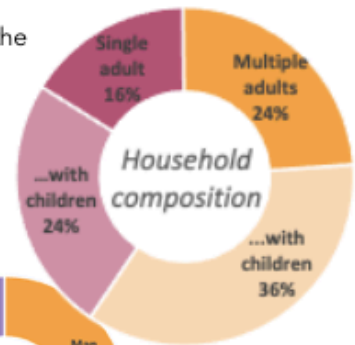
Tenants in Tasmania come from all walks of life, which is reflected in the information we collect.

Yet, there are clear power imbalances in our community, that make it more likely for people to be renting and requiring legal assistance.

The two characteristics that increase a person's likelihood of renting and potentially requiring legal support are being in receipt of a low income and female. Based on the 2016 Census around a third of households in Tasmania live on a low income, but 66% of our clients describe their income as low and while the Census in 2016 identified 51.1% of the population as female, of our telephone advice clients 67% were women.

With regular reports about young people being locked out of the property market due to ever increasing house prices, it is not surprising that younger people are overrepresented amongst our clients. The largest cohort of clients were born between 1981 and 1995, meaning they would have been between 25 and 40 years of age in the last financial year. The median age of our callers was 38 years, compared to the median age of Tasmanians of 42 years.

Households with children required legal assistance or advice more often than adults living without children (60% and 40% respectively). Almost a quarter of callers were sole parents; 36% were households with children and multiple adults.



1. United Kingdom (1.4%)
2. China (1%)
3. India (0.9%)
4. Nepal (0.8%)
5. USA (0.7%)



North West

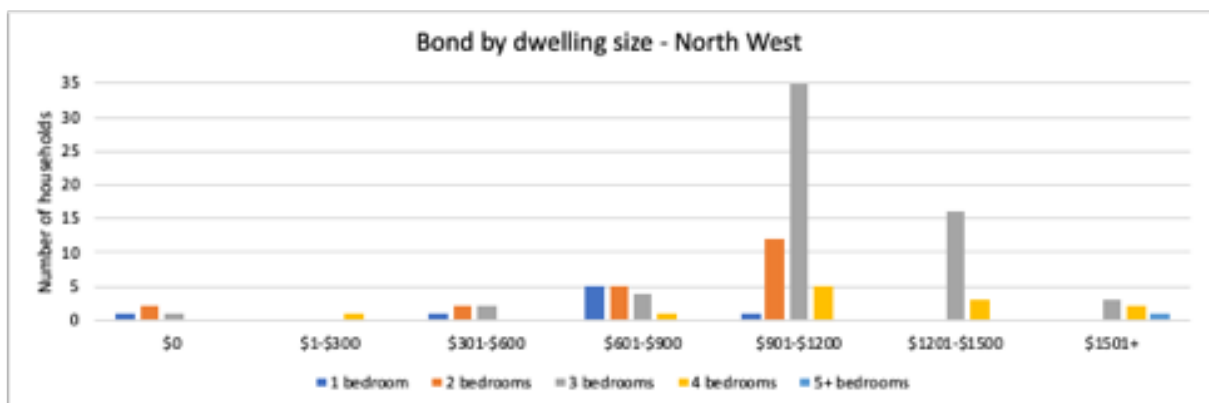


17% of all calls to the Tenants' Union's Advice Line

In comparison to other regions historically:
 Lowest rent and bond
 More Repairs & Maintenance issues

Tenancy Issue	2020/21	Prev Yr
Repairs & Maintenance	26%	23%
Notice to Vacate	18%	12%
Bond	12%	14%
Other	10%	9%
Lease Query	10%	8%
Access & Privacy	10%	9%
Lease Breaking	5%	10%
Rent Increase	3%	5%
Notice to Terminate	3%	5%
Rent Arrears	2%	4%
General Information	1%	1%

	2019/20	2020/21	Change on Prev Year	5 Year Change
Average Rent	250	267	6.8%	13.6%
Average Bond	1037	981	-5.4%	9.1%
2 Bedroom Average	229	238	3.9%	7.7%
3 Bedroom Average	272	289	6.3%	18.4%





REGIONS

North

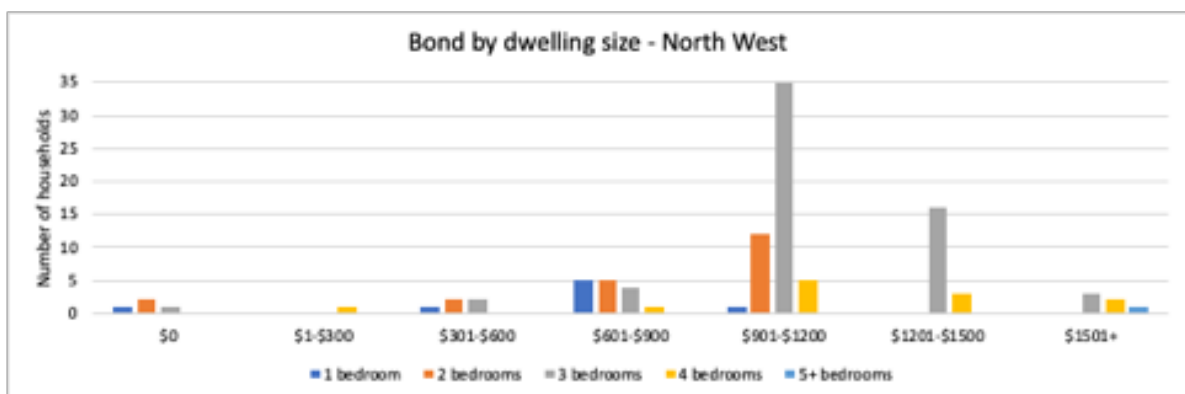


26%
of all Calls
to the Advice Line
came from
the North

In comparison to other regions historically:
More lease breaking
More eviction queries

Tenancy Issue	2020/21	Prev Yr
Repairs & Maintenance	22%	22%
Bond	12%	15%
Notice to Vacate	12%	12%
Other	11%	8%
Lease Breaking	10%	12%
Rent Increase	9%	4%
Lease Query	9%	10%
Access & Privacy	8%	8%
Notice to Terminate	4%	5%
Rent Arrears	2%	2%
General Information	1%	2%

	2019/20	2020/21	Change on Prev Yr	5 Year Change
Average Rent	291	301	3.4%	17.1%
Average Bond	1204	1180	-2.0%	11.8%
2 Bedroom Average	266	277	4.1%	17.9%
3 Bedroom Average	304	383	26.0%	17.1%





South

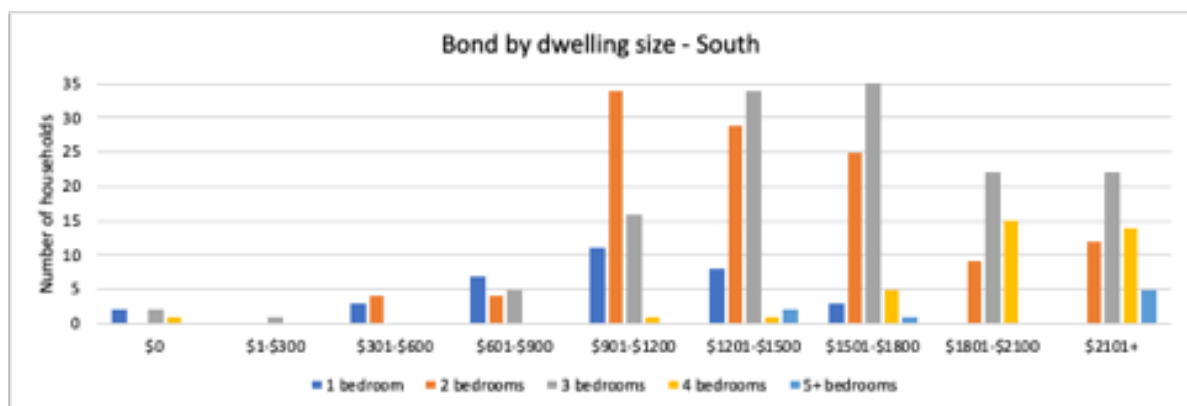
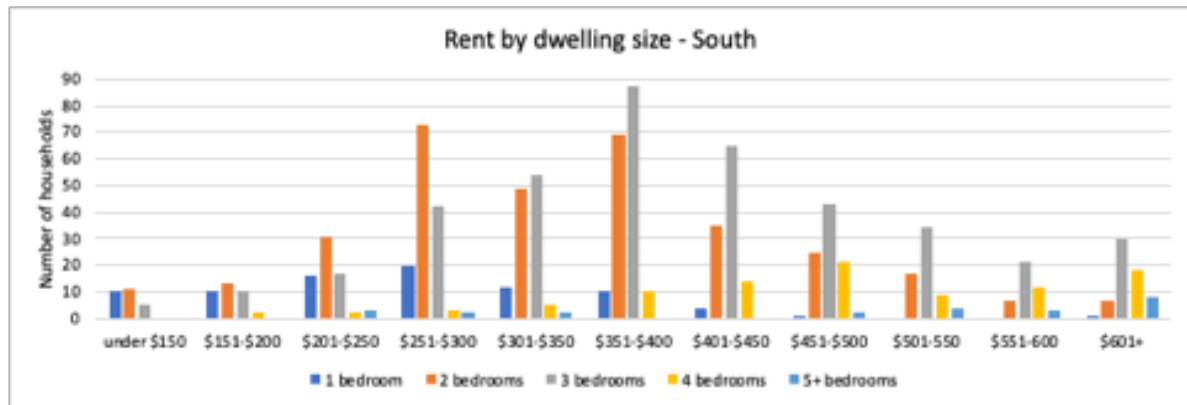


57% of all Advice Line Calls came from people in the South of Tasmania

In comparison to other regions historically:
Highest rent and bond

Tenancy Issue	2020/21	Prev
Repairs & Maintenance	20%	20%
Bond	12%	13%
Lease Breaking	10%	12%
Other	10%	7%
Notice to Vacate	10%	10%
Lease Query	9%	9%
Rent Increase	9%	9%
Access & Privacy	7%	11%
Notice to Terminate	6%	5%
Rent Arrears	3%	3%
General Information	1%	1%

	2019/20	2020/21	Change on Prev Yr	5 Year Change
Ave Rent	376	390	3.7%	25.8%
Ave Bond	1499	1564	4.3%	15.0%
2 Br Ave Rent	339	355	4.7%	14.1%
3 Br Ave Rent	402	415	3.2%	31.7%





The Tenants' Union of Tasmania has continued its association with the following organisations:

Member of:

- National Association of Tenants Organisations (NATO)
- Shelter Tasmania
- National Association of Community Legal Centres (NACLC)
- Community Legal Centres Tasmania (CLC Tas)
- International Union of Tenants
- Tasmanian Council of Social Service (TasCOSS)

Network Partners

- North West Community Legal Centre
- Launceston Community Legal Centre
- Housing Connect

Working Relationships with

- Shelter Tasmania
- Colony 47
- Anglicare
- Red Shield Housing
- Office of Consumer, Building and Occupational Services
- Residential Tenancy Commissioner
- Rental Deposit Authority
- Housing Tasmania, Department of Communities Tasmania
- Tasmania Legal Aid
- Housing and Community Research Unit, University of Tasmania
- Neighbourhood Houses Tasmania (NHT)
- Advocacy Tasmania
- Hobart Community Legal Service



For the year ended 30 June 2021

The operating result for the year ended 30 June 2021 is a surplus of \$42,457 (FY2020 surplus of \$127,879). The surplus is predominately due the ATO COVID-19 Cash Flow Boost payment.

The Tenants' Union of Tasmania (TUT) remains committed to providing services to tenants throughout Tasmania, and this work would not be possible without the generous support and assistance from our sponsors. We gratefully acknowledge their support. Our core sponsors are the Tasmanian State Government and the Commonwealth Government. We strive to ensure that funds granted to us are used appropriately and solely for the purposes for which they have been entrusted to us.

As per prior years, both employee entitlements and carried forward grant surpluses are fully funded.

The financial statements were audited by Michael J Muller for the year ending 30 June 2021. A copy of the Auditor's report is attached to the annual report.

I would also like to thank the TUT Bookkeeper, Louise Foster. I appreciate her excellent management of the financial records and budget work throughout the year. I would also like to thank Ben Bartl, Principal Solicitor and the entire committee for their ongoing support in the management of the budget in line with our limited funding.

Paul Kelly
Treasurer
November 2020

Tenants Union of Tasmania Inc

A.B.N 90 027 237 500

FINANCIAL REPORT

30 June 2021

Audit Report
Statement by Members
Income and Expenditure Statement
Balance Sheet
Notes to and Forming Part of the Financial Report

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

INDEPENDENT AUDIT REPORT

Auditor's Opinion

I have audited the accompanying special purpose financial report of Tenant Union of Tasmania Inc, being the Statement by Members of the Committee, the Income and Expenditure Statement, the Balance Sheet and the Notes to the Financial Statements for the year ended 30 June, 2021.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report of Tenant Union of Tasmania Inc is properly drawn up in accordance with the Associations Incorporations Act (1964), including:

- i) giving a true and fair view of the Association's financial position as at 30 June, 2021 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
- ii) complying with Accounting Standards in Australia to the extent described in Note 1 to the financial report.

Basis for Qualified Opinion

As is common for organisations of this type, it is not practicable for Tenant Union of Tasmania Inc to maintain an effective system of internal control over donations, fee income and other fundraising activities until their initial entry in the accounting records. Accordingly, my audit was limited to amounts recorded in the financial accounts.

My audit was conducted in accordance with the Australian Auditing Standards. My responsibilities under those standards are detailed further in the Auditor's Responsibility section of my report.

In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements. I am independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter – Basis of Accounting

The financial report has been prepared to assist Tenant Union of Tasmania Inc to meet the requirements of the Associations Incorporations Act (1964) as described in Note 1 to the Financial Statements. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Committee’s Responsibility for the Financial Report

The Committee of the Association are responsible for the preparation and presentation of the financial report and the information contained therein. The Committee have determined that the accounting policies used and described in Note 1 to the Financial Statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporations Act (1964), are appropriate to meet the requirements of the Association’s Constitution and are appropriate to meet the needs of the Members.

The Committee’s responsibilities also include establishing 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.

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

Those charged with governance are responsible for overseeing the Entity’s financial reporting process.

Auditor’s Responsibility

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

Auditor's Responsibility continued

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial reports represent the underlying transactions and events in a manner that achieved fair presentation.
- Communicate with the Committee and those charged with governance regarding, among other matters, the planned scope and timing of the audit, any significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Michael J Müller
Chartered Accountant

Dated at Hobart this 9th day of November, 2021.

'Liability limited by a scheme approved under Professional Standards Legislation'

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the Committee, the accompanying financial statements, being the Income and Expenditure Statement, the Balance Sheet, and the Notes to and forming part of the accounts, for the year ended 30 June 2021:

1. Present fairly the financial position of Tenants Union of Tasmania Inc as at 30 June 2021 and the results of the Association 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



Signed at

this 19th day of Nov 2021

TENANTS UNION OF TASMANIAN INC**ABN 90 027 237 500****INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
Income		
Commonwealth Grants	\$ 73,691	\$ 73,075
Solicitors' Guarantee	\$ 75,600	\$ 175,741
Law Foundation	\$ 4,580	\$ 0
State Government Grants	\$ 236,918	\$ 226,474
Grants - Other	\$ 0	\$ 0
TACLCL wage recovery	\$ 22,191	\$ 44,982
Interest received	\$ 122	\$ 391
Subsidies received	\$ 32,025	\$ 53,375
Miscellaneous Income	\$ 83,081	\$ 78,482
Total Income	\$ 528,208	\$ 652,520
Expenses		
Auditors Fees	\$ 2,870	\$ 2,550
Advertising	\$ 0	\$ 0
Cleaning	\$ 937	\$ 1,074
Committee expenses	\$ -	\$ 253
Electricity	\$ 3,853	\$ 4,044
Fees & Charges	\$ 3,457	\$ 1,014
Insurances	\$ 4,541	\$ 3,802
IT Expenses	\$ 9,549	\$ 19,147
Legal & Professional Fees	\$ 878	\$ 75,527
Memberships & Subscriptions	\$ 810	\$ 2,861
Minor Equipment Purchases	\$ 275	\$ 425
Office Rent	\$ 27,334	\$ 25,994
Postage	\$ 440	\$ 937
Printing & Stationery	\$ 4,947	\$ 3,900
Rates & Taxes	\$ 8,703	\$ 6,535
Repairs & Maintenance	\$ 87	\$ 150
Security	\$ 377	\$ 166
Staff Amenities	\$ 3,694	\$ 3,111
Staff Recruitment & Training	\$ 285	\$ 263
Sundry expenses	\$ 427	\$ 1,545
Telephone & Internet	\$ 7,158	\$ 5,183
Training & Conferences	\$ 455	\$ 475
Travel & Accommodation	\$ 2,233	\$ 5,224
Web Programming	\$ 550	\$ 3,150
Wages and Salaries	\$ 358,594	\$ 317,179
Superannuation	\$ 33,530	\$ 30,365
Launceston & Northern Advocacy	\$ 9,768	\$ 9,768
Total Expenses	\$ 485,750	\$ 524,641
Net Surplus/ (Deficit) for the year	\$ 42,457	\$ 127,879

The accompanying notes form part of the financial statements

TENANTS UNION OF TASMANIAN INC**ABN 90 027 237 500****BALANCE SHEET
AS AT 30 JUNE 2021**

	2021	2020
Current Assets		
Westpac Cheque A/c	\$ 7,051	\$ 5,772
Westpac Business Cash Reserve	\$ 415,930	\$ 200,831
Westpac CS Cash Reserve	\$ 47,291	\$ 47,275
Westpac Debit Card	\$ 1,760	\$ 7,316
Petty Cash	\$ 130	\$ 14
Trade Debtors	\$ 2,290	\$ 48,342
Total Assets	<u>\$ 474,450</u>	<u>\$ 309,551</u>
Current Liabilities		
Trade Creditors	\$ 5,381	\$ 2,979
Grants in Advance	\$ 38,487	\$ 0
Solicitors' Guarantee Advance	\$ 75,600	\$ 0
PAYG Withholding Tax	\$ 7,260	\$ 7,418
Superannuation Guarantee Liability	\$ 0	\$ 0
Provision for Long Service Leave	\$ 32,977	\$ 28,386
Provision for Annual Leave	\$ 17,288	\$ 16,228
GST Collected	\$ 7,714	\$ 5,865
GST Paid	\$ (3,161)	\$ (1,771)
Total Liabilities	<u>\$ 181,546</u>	<u>\$ 59,105</u>
Net Assets	<u><u>\$ 292,904</u></u>	<u><u>\$ 250,446</u></u>
Equity		
Accumulated Funds	\$ 235,446	\$ 74,067
Moving Reserve	\$ 0	\$ 20,000
Case Reserve	\$ 15,000	\$ 28,499
Current Operating Surplus	\$ 42,457	\$ 127,879
Total Equity	<u><u>\$ 292,904</u></u>	<u><u>\$ 250,446</u></u>

The accompanying notes form part of the financial statements

**TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (1964). The committee has determined that the association is not a reporting entity.

No Australian Accounting Standards or other mandatory professional reporting requirements have been applied in the preparation of this financial report.

The statements are prepared on an accrual basis. They are based on historic costs and do not take into account changing money values, or except where specifically stated, current valuations of non-current assets

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial statements.