

Tenants' Union of Tasmania



Annual Report **2018/19**



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It has been another challenging year for Tasmanian tenants and for many 'potential' tenants given the acute housing crisis in Tasmania. It is clear that not everyone is enjoying the economic boom that Hobart and some other parts of Tasmania are experiencing. The good times for some, has come at the cost of increasing unaffordability, reduced tenancy stock and a rise in homelessness. The anxiety of tenants facing eviction in this increasingly difficult environment is palpable. Homelessness in Tasmania is far more visible today than even a year ago. Meanwhile, those lucky enough to have decent rental homes are often faced with unsustainable rent increases, particularly those on or below average incomes.

Given these circumstances, not much has changed from my report of last year: demand for our services has increased, and those who are economically disadvantaged are more likely to require our assistance. Our clients are disproportionately female and/or single parents. It is pleasing to see that tenants are increasingly empowering themselves with information made available via our website, which we have improved and expanded in recent years. Thankfully, the demand for the TUT telephone advice – our main means of assisting tenants – plateaued in the last financial year after a very notable increase in the previous financial year. The sourcing of volunteers, and retaining our volunteer base, becomes more difficult every year. University students, who have historically been our main source of volunteers, are becoming harder to find due to their study demands and the need for them to support themselves financially. Anyone reading this who would like to volunteer, and is based in Hobart, is encouraged to contact us!

This demand on TUT services and the level of service provided by TUT staff and volunteers – in court, at community legal education forums, on the phone and in person, et cetera – reinforces the value for money delivered to the Tasmanian Community, via the various sources of funding for which we are grateful for. We would of course like to have more funding certainty (and more funding!) going forward not just for planning our limited resources, but also to maximise staff retention and provide our staff longer term certainty for them and their families.

Highlights since last year's report, includes TUT's contribution to statutory reform (see the Senior Solicitor's report) and also the case of *Parsons vs Director of Housing* (2018), as detailed further below. This was a notable Full Court of the Supreme Court case that was awarded in favour of one our Housing Tasmania clients. We thank Ron Merkel QC and Maree Norton for acting as counsel for our client (with Ben Bartl, TUT's Senior Solicitor, assistance).

I would like to thank the hard work and dedication of our Principal Solicitor, Meredith Barton. Meredith's high performance and tireless efforts in managing staff & volunteers, budget, clients, funding issues and much more cannot be discounted, and is greatly admired and appreciated by the committee. Louise Foster also deserves special mention in helping the Committee monitor budgeting and financial spend. The Senior Solicitor's report identifies and thanks our dedicated staff, which I will not repeat, but on behalf of the Committee I extend our gratitude for their hard work and dedication during 2018. I also thank our volunteers past and present without whom TUT would not be where we are today.

Lastly, I would like to thank all members of the Committee for their assistance and giving up their valuable time. Thank you all.

Tim Walter

Chairperson

November 2019



SENIOR SOLICITOR'S REPORT

Over the last year we have advocated strongly for greater tenancy rights through the media, in submissions to Government Inquiries and to Parliament. Importantly, the last year has seen two significant wins for tenants' rights. On behalf of our client Gregory Parsons we won an important test case against Housing Tasmania which means that in future, all public housing tenants will have to be provided with an opportunity to rectify the breach and/or a right of review before eviction proceedings are initiated in court. We also advocated for tenants affected by family violence with our advocacy resulting in amendments being passed to the *Family Violence Act 2004* (Tas). The amendments which have already come into force, provide greater tenancy protection to victims and perpetrators.

Our core funding from the Department of Justice and the Department of Communities along with one off grants from the Solicitors' Guarantee Fund has enabled us to provide advice, representation and Community Legal Education as well as significantly increase our representation in Launceston. We are hopeful that the one-off Launceston funding can form part of our core funding into the future.

Although we are a small community legal centre we have passionate staff who go above and beyond to ensure that we are able to support as many tenants as possible. Our gratitude is extended to all staff including Meredith Barton as Manager, Alex Bomford as Solicitor, Community Legal Education and Policy Officer, Jeff Thompson as Solicitor, Julia Ely in Communications, Phil Hoffen for our Tasmanian Rents publication and Louise Foster for her work as our Finance Officer.

We also appreciate the work carried out by our Board of Management. In particular, we would like to acknowledge Tim Walter as our Convenor, Paul Kelly as our Treasurer and Pia Struwe as Public Officer for their support over the past 12 months and ensuring that we continue to run as smoothly as possible on an extremely tight budget. Our thanks also to Michelle Parker, Katryna Induni, Bernard Goh and Jacob Skierka for their membership on the committee. The skills and knowledge they bring to the committee is very much appreciated.

We would also like to make special mention of our volunteers who are responsible for the telephone advice line. The state-wide telephone advice line is a crucial part of our work and without our volunteers, there would be very little spare time for other work to be carried out by paid staff.

Finally, we would like to acknowledge Bernie and Pam, the administration staff of the Hobart Community Legal Service. Thank you for your smiles and the guidance provided to our clients when they visit.

We are a small community legal service with an increasingly large client base. What we have been able to achieve over the last year is a testament to all of those mentioned above and a recognition that whilst we should celebrate our successes, there remains a lot more to do.

Benedict Bartl
Senior Solicitor
November 2019

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.



FUNDING

Commonwealth Grants from the Attorney-General's Department for the financial year totalled \$72,477. 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 Communities, Housing Tasmania equalled \$216,374 for the financial year. These funds were expended by supervising the telephone advice service and providing advocacy services and legal representation.

The 2018/19 Solicitor's Guarantee Fund grant was primarily used for training and development and statewide law services and totalled \$123,455 during the past financial year.

An extension was given for a grant of \$6,073 from the Law Foundation. It was used to finalise educational resources for legal studies courses in colleges.

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

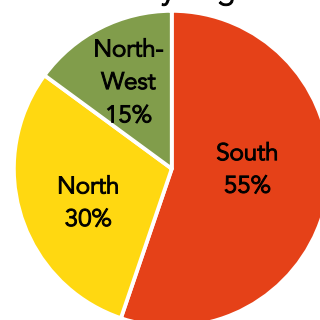
The clients of the Tenants' Union are:

- 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





VOLUNTEERS

Gemma Burgess	Christina Guan Ee	Daniel Pedder
Russell Dominic	Matthew Graves	Callum Tregurtha
Ashleigh Duncombe	Justin Heng	Nicola Wright
Alex Fry	Lena Lashin	Chu Yin Wong
Bernhard Goh	Chilemwa Nkowane-Poole	

MANAGEMENT COMMITTEE

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

STAFF

Meredith Barton	Principal Solicitor
Benedict Bartl	Senior Solicitor
Steve Bennett	Training & Development Officer, Policy Officer
Alex Bomford	Solicitor & Community Legal Educator, Policy Officer
Julia Ely	Communications Officer
Louise Foster	Bookkeeper
Phil Hoffen	<i>Tasmanian Rents</i> Editor
Jeff Thompson	Solicitor

We also thank Bernie, Pam Barratt, Harvey Yarnell and his team from Mac+More, Clare Batten, 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

We continued to experience high demand for its services. 2699 people contacted us requesting support, advocacy and information from volunteers and staff. The Community Legal Education and Training reached a wide variety of people in the community through 55 CLE projects and presentations, and there was continued law reform action relating to the *Residential Tenancy Act 1997*. We achieved this with the equivalent of 3.2 full time paid positions plus 0.2 staff at the North West Community Legal Centre (NWCLC).

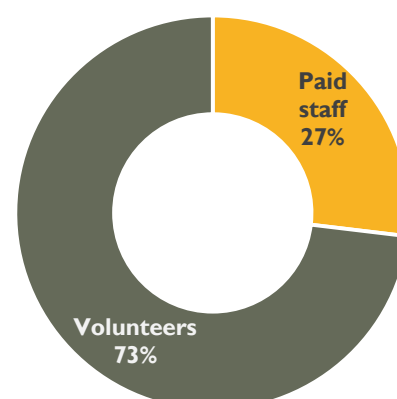
		16/17	17/18	18/19	Long Term Ave
Tenant Advice		2556	2867	2699	2780
Made Up Of:	Face-to-Face	445	543	538	420
	Cases Opened	126	151	154	108
	Telephone Advice	1985	2173	2007	2253

TELEPHONE ADVICE LINE

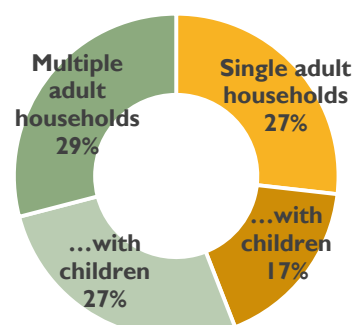
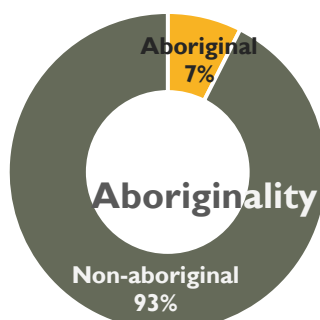
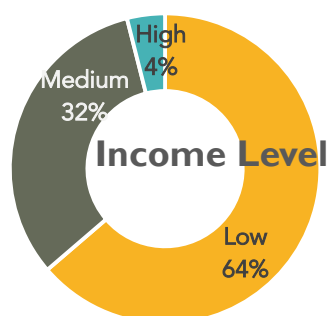
The Telephone Advice Line is by far the most frequently used method of individual contact and support at the Tenants' Union – 74% of our clients contact us via phone.

The Advice Line is predominantly answered by volunteers, who receive ongoing training and permanent supervision by solicitors and other staff. In the last financial year our volunteers donated over 850 hours of their time to our advice line service. Some volunteers also conduct supervised face-to-face advice and law graduates seeking further qualifications may provide advice of a more complex nature.

Calls answered by



Furthermore, we use the Telephone Advice Line to collect rental and demographic data from our clients. This data is extremely valuable 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.



FACE-TO-FACE ASSISTANCE

Our face-to-face sessions at the Hobart office continue to be popular amongst tenants. In the last financial year 538 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

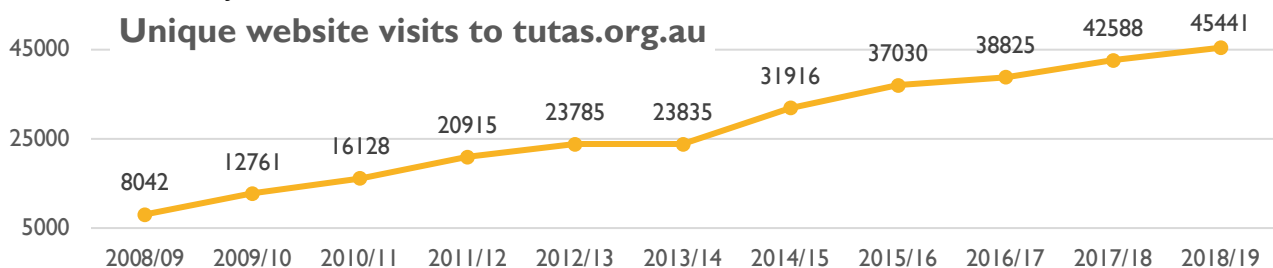
Client advice and casework continued to be a core activity over the last financial year. Of the tenants assisted through the Hobart service, 154 case files were opened and 109 cases were closed. Our casework is particularly important as it is primarily focused on tenants with complex needs. Issues that may require advocacy and casework assistance include rental arrears, bond return, lease disputes and, most urgently, the threat of eviction. The advocacy work has been strengthened by our good working relationships with landlords, real estate agents, the Office of Consumer, Building and Occupational Services (formerly known as Consumer Affairs and Fair Trading), and the Real Estate Institute of Tasmania. However, by far our most important relationship in this area is with Housing Connect. For many tenants, our legal expertise combined with the on-the-ground negotiation skills of the Housing Connect team means tenants have a far better chance of maintaining their tenancies and resolving their disputes.

We continue to provide a 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 session and advise tenants who were unaware of our services prior to their hearing.

In addition to the duty solicitor role in Hobart, a similar service has been established in the Launceston Magistrates Court. The days on which the duty solicitor is in Launceston varied. In May 2019 we received funding to set up a one solicitor office in Launceston as a trial. This will – at least for a year – relieve our solicitors, who had been travelling to Launceston on a weekly basis.

WEBSITE, SOCIAL MEDIA AND MEMBERSHIP

In the financial year 2018/19 our website (tutas.org.au) was visited more than ever before, with 45,441 visits over the year. That is an increase of 6.7 per cent in page visits compared to the previous financial year.



Factsheets were the most popular destination for visitors to our website with a total of 40,168 downloads over the year. Our factsheets and the *Don't Panic* booklet relieve our busy volunteer phone advice line by providing concise and easy to read information. (cont. p.11)



CASE STUDY

Parsons vs Director of Housing



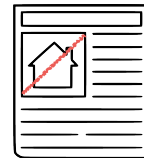
This is Gregory.

He is 53 years old and lives on a disability pension.

Given his circumstances & the Hobart housing crisis an eviction was very likely to leave Gregory homeless.



Gregory has been renting a unit in Glenorchy from Housing Tasmania. During that time he signed 14 new leases for this property. There have been no disputes.



In May 2017 Gregory received a Notice to Vacate (NtV).

Reason:
His lease was ending.



Like all eviction proceedings, Gregory's case was heard in the Magistrate's Court. Despite our argument that Housing Tasmania was denying Gregory a right of review or rectification of a breach by not giving him a proper reason for the notice the Magistrate found he had no discretion to stop the eviction. It was common practice. We appealed.



On appeal to the Supreme Court of Tasmania Ron Merkel QC argued on Gregory's behalf that the eviction was neither genuine nor just. Justice Geason agreed and granted Gregory the right to stay in his home. Housing Tasmania appealed.



The Full Court of the Supreme Court of Tasmania finally upheld the Justice Geason's decision that Gregory's eviction was not valid. **This set an important precedent for public housing tenants, who can now no longer be evicted just because their lease is ending!**

Find all the legal aspects of Gregory's case at *Parsons v Director of Housing* [2018] TASSC 62

Thank you! to Gregory Parsons, Ron Merkel QC and Maree Norton

Infographic by The Tenants' Union of Tasmania, 2019



The factsheets with the most views were (in order)

- Leaving Leases Early;
- Notice to Vacate;
- Minimum Standards;
- Repairs and Maintenance; and
- Bond.

The Tenants' Unions' Facebook page is an 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 1203 to 1552. The most popular of our 53 stories in 2018/19 reached close to 20,000 people on Facebook.

Furthermore, we used Twitter to share the Tenants' Unions' views on all things housing in both the Australian and Tasmanian discourse. Despite still relatively small number of followers our 27 tweets in 2018/19 totalled 68.300 views and triggered a total of 763 reactions.

28 people joined our membership program in 2018/19. Members have access to our online training modules and a members' news section on our website with more in depth insight into the Tenants' Unions work.

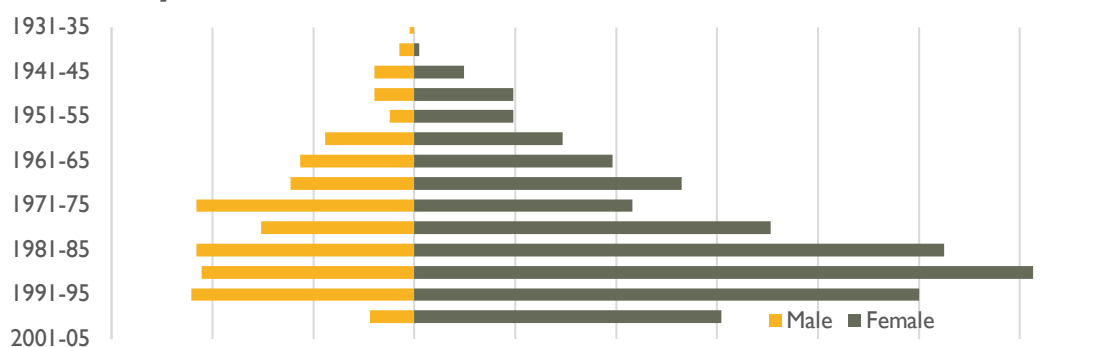
COMMUNITY LEGAL EDUCATION

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.

Additionally, we continuously developed new modules and updated existing material on our Online Training platform to reflect legislative changes as well as feedback we have received from learners.

Alex Bomford conducted 35 Community Legal Education sessions (CLE) and additionally 20 information stalls in 2017/18, reaching a total of more than 700 individuals.

Callers by Gender & Year of Birth





The Community Law Reform and Policy work undertaken by the Tenants' Union in the 2018/19 financial year included the following areas:

FAMILY VIOLENCE REFORMS BILL 2018

We provided the government and members of the Legislative Council with advice on legal issues surrounding tenants who experience family violence for the tabling of the Family Violence Reforms Bill 2018. We recommended courts being provided with broader powers to terminate tenancy agreements, or terminate and establish new tenancy agreements for the benefit of the victim or the perpetrator of family violence. Our recommended amendments were incorporated into the Bill and were subsequently passed into law.

SHORT-TERM ACCOMMODATION

Due to the increasing 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. We made a submission to the Legislative Council Select Committee on short stay accommodation in Tasmania and subsequently voiced our concerns about the lack of regulation of short-term accommodation and its impact on the residential rental market.

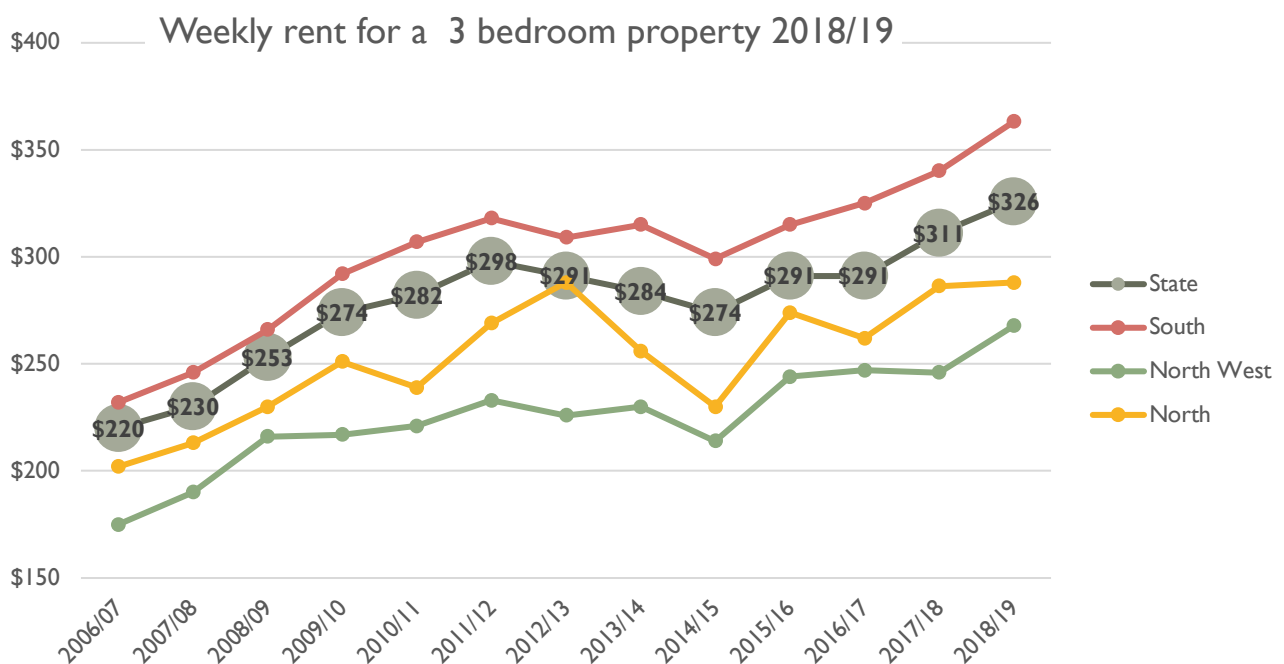
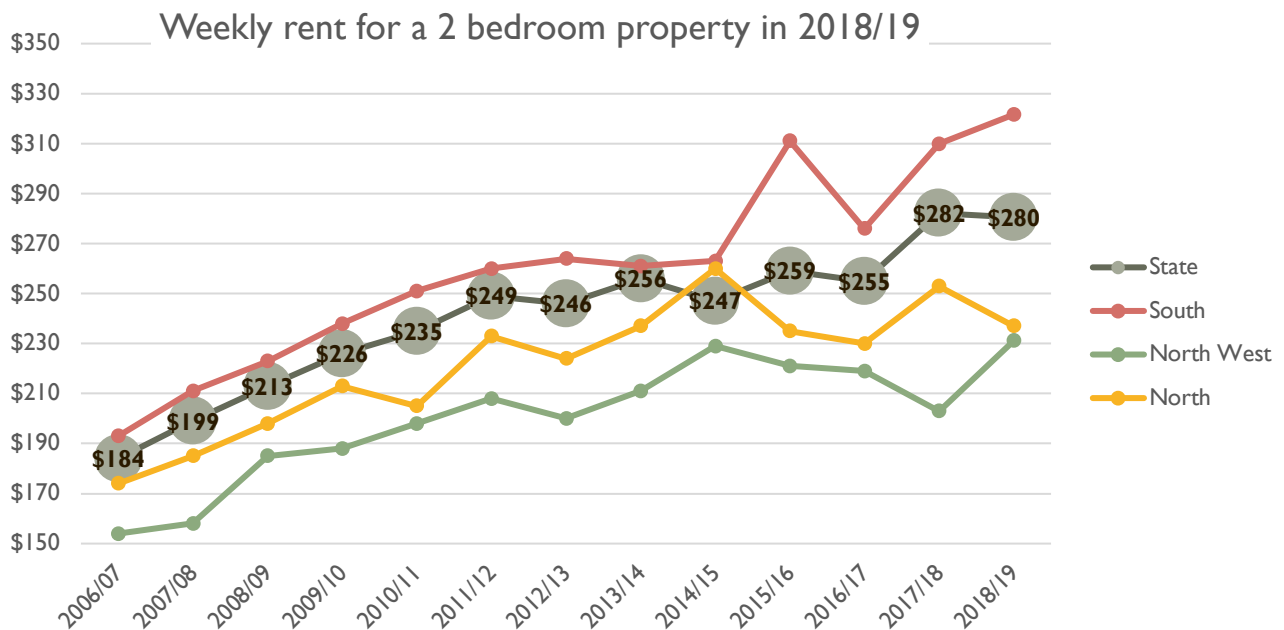
TASMANIAN RENTS

Each quarter we 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.



Rents for 2-bedroom properties continued to increase in the South, but at a slower rate than in the previous financial year. The South is still firmly in the grip of a housing availability and affordability crisis with little short-term intervention. Hence, both 2- and 3-bedroom property rents reached record values.

Rents in the North West increased to almost the level of rents in the North, projecting rising unaffordability in the state's lowest income region.



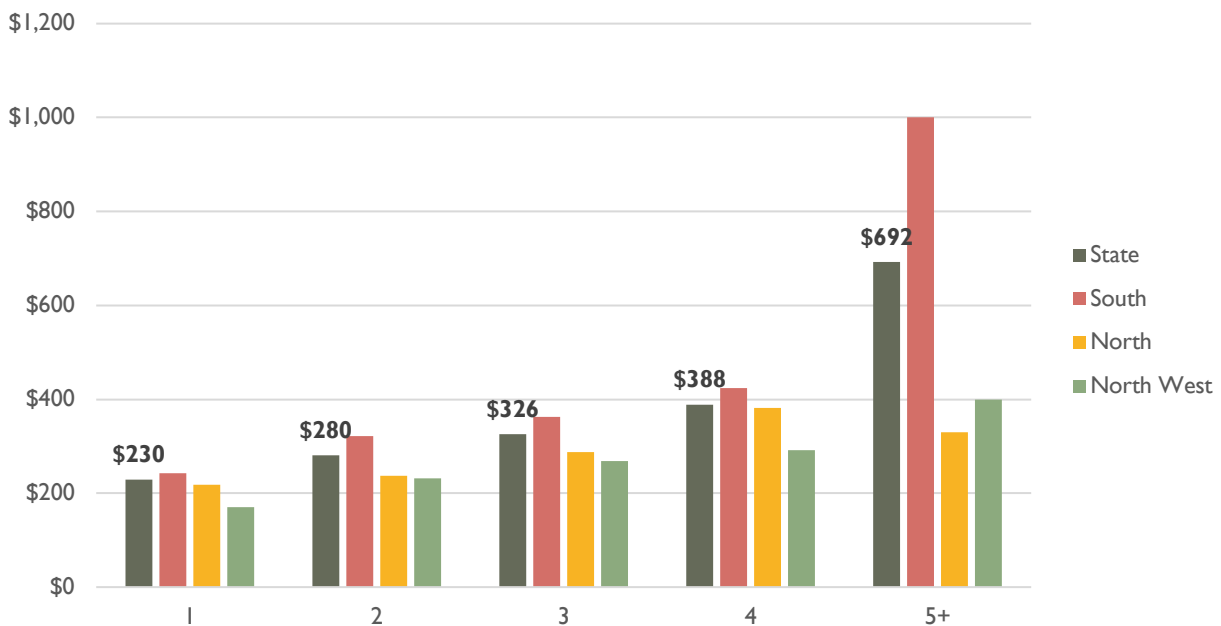


RENTS

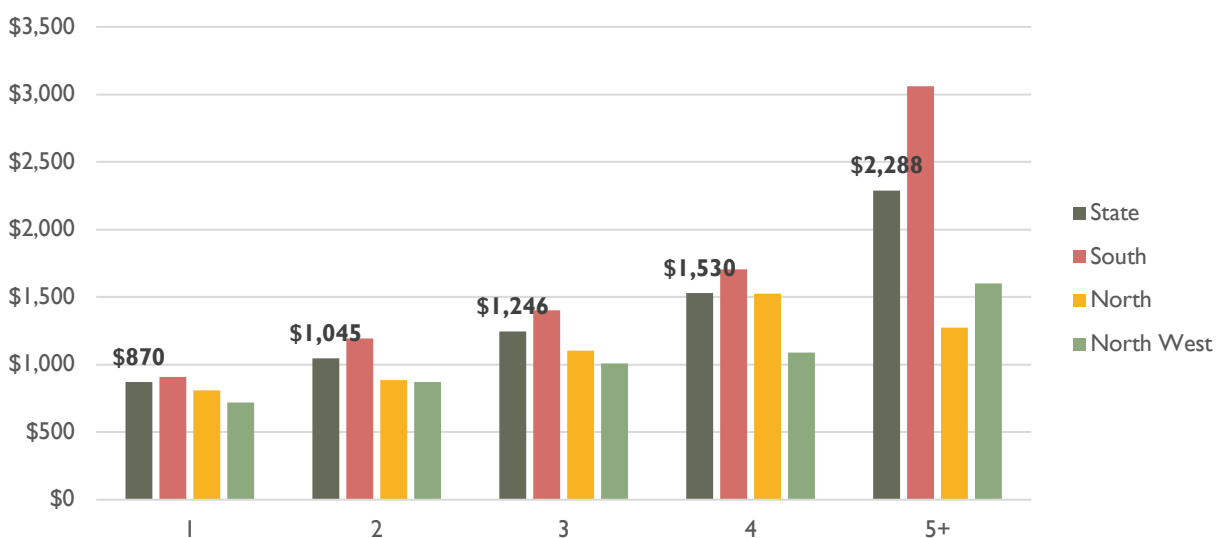
The following charts provide an overview of weekly rental prices and bonds statewide and in the three main geographical regions in Tasmania.

Note: Rents and bond for 5-bedroom properties in the South and the state are particularly high due to very high deviation in this category. The median rent for 5-bedroom properties in the South is \$500 and \$425 in the state, the median bond is \$1920 in the South and \$1600 in the state.

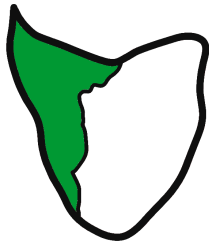
Average weekly rent by dwelling and region



Average weekly bond by dwelling size and region



North West



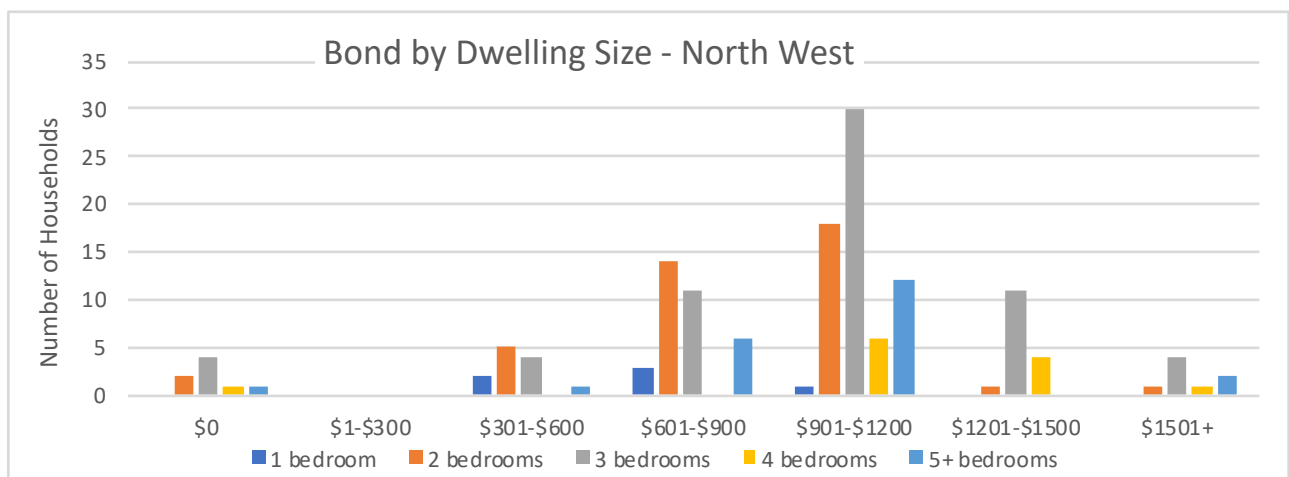
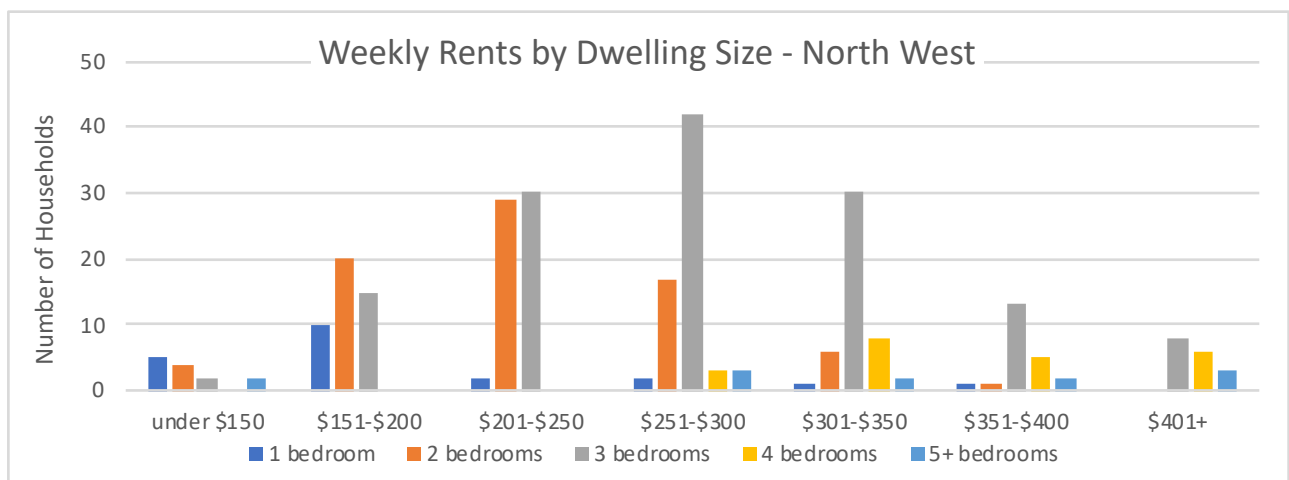
15% of all calls to the Tenants' Union's Advice Line

In comparison to other regions historically:

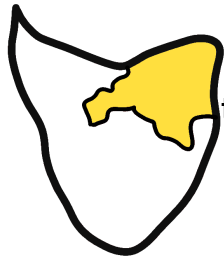
Lowest rent and bond
More Repairs & Maintenance issues
Less Lease Breaking

Tenancy Issue	2018/19	Prev Yr
Repairs & Maintenance	26%	23%
Bond	15%	11%
Lease Breaking	11%	9%
Notice to Vacate	10%	11%
Other	9%	13%
Lease Query	8%	12%
Notice to Terminate	8%	5%
Access & Privacy	6%	10%
General Information	3%	2%
Rent Increase	2%	1%
Rent Arrears	2%	3%

	2017/18	2018/19	Change on Prev Year	5 Year Change
Average Rent	229	285	24.5%	27.2%
Average Bond	873	948	8.6%	6.0%
2 Bedroom Average	203	231	13.8%	9.5%
3 Bedroom Average	246	268	8.9%	16.5%



North

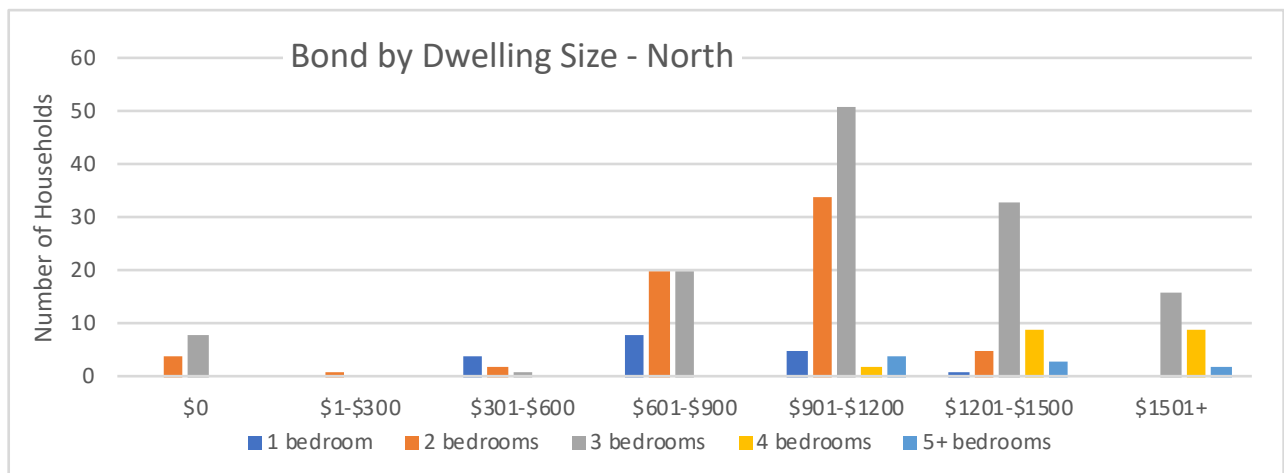
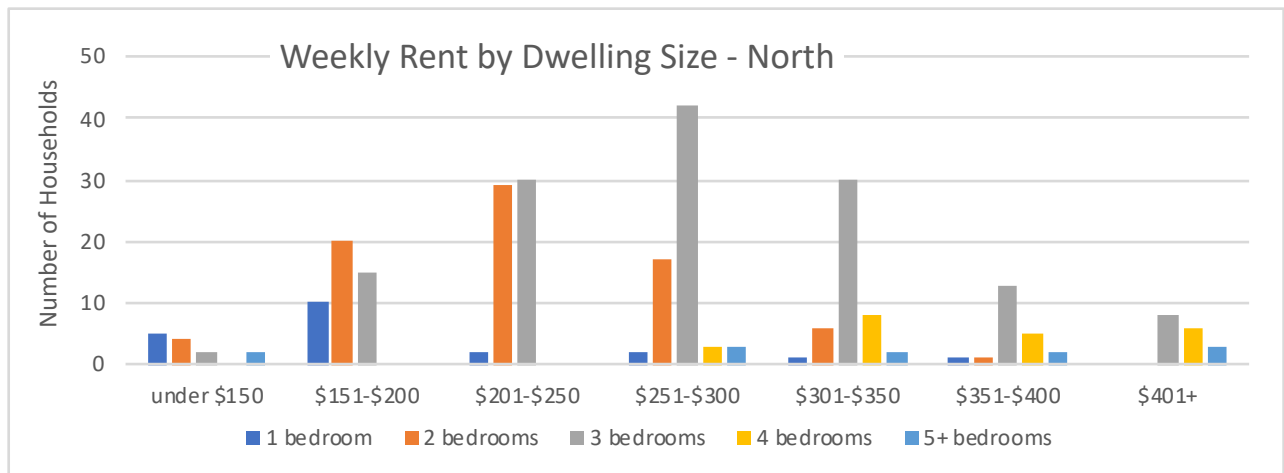


30%
of all Calls
to the Advice Line
came from
the North

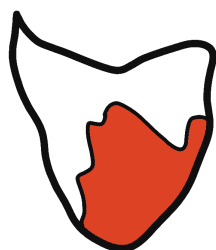
In comparison to other regions historically:
More lease breaking
More eviction queries

Tenancy Issue	2018/19	Prev Yr
Repairs & Maintenance	28%	28%
Bond	15%	11%
Lease Breaking	11%	11%
Notice to Vacate	10%	10%
Access & Privacy	8%	11%
Lease Query	8%	8%
Other	7%	10%
Notice to Terminate	6%	5%
General Information	3%	1%
Rent Increase	2%	3%
Rent Arrears	2%	2%

	2017/18	2018/19	Change on Prev Yr	5 Year Change
Average Rent	272	271	-0.4%	8.4%
Average Bond	1019	1033	1.4%	7.3%
2 Bedroom Average	253	237	-6.3%	0.0%
3 Bedroom Average	286	288	0.7%	12.9%



South

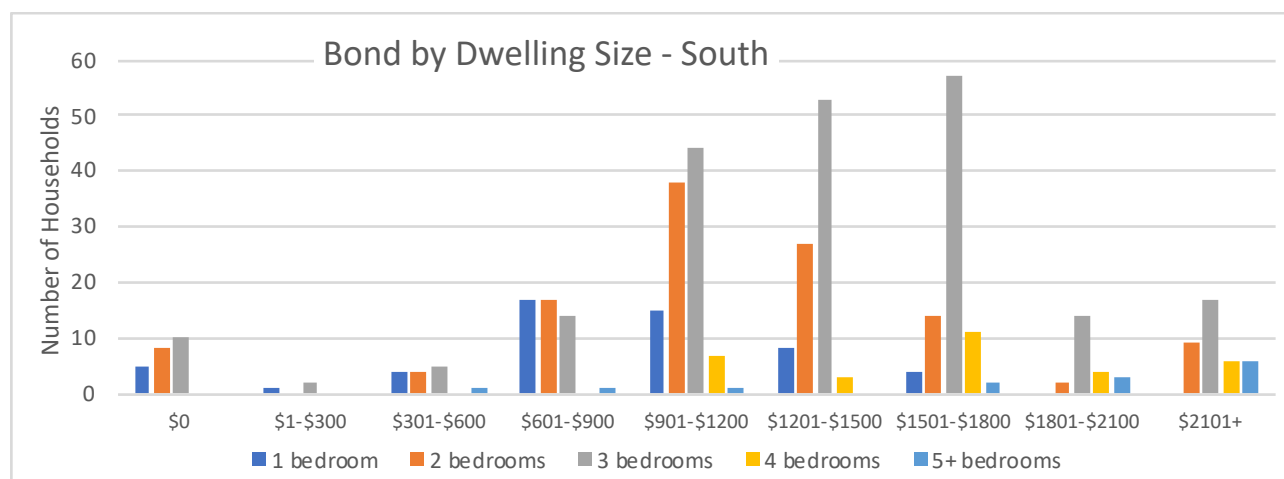
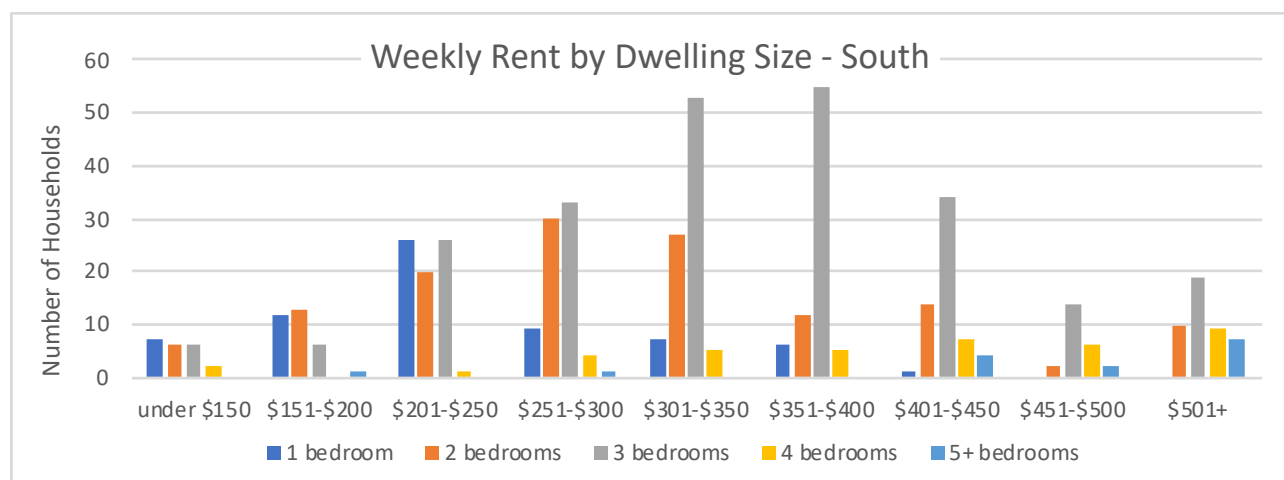


55% of all Advice Line Calls came from people in the South of Tasmania

In comparison to other regions historically:
Highest rent and bond

Tenancy Issue	2018/19	Prev
Repairs & Maintenance	24%	26%
Bond	13%	11%
Lease Breaking	11%	11%
Lease Query	10%	8%
Rent Increase	10%	9%
Notice to Vacate	8%	10%
Access & Privacy	7%	8%
Other	7%	12%
Notice to Terminate	5%	2%
General Information	3%	1%
Rent Arrears	2%	2%

	2017/18	2018/19	Change on Prev Yr	5 Year Change
Ave Rent	326	355	8.9%	22.0%
Ave Bond	1224	1338	9.3%	21.9%
2 Br Ave Rent	310	322	3.9%	23.4%
3 Br Ave Rent	340	363	6.8%	15.2%





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 (CLCTas)
- International Union of Tenants
- Tasmanian Council of Social Service (TasCOSS)
- Volunteering Tasmania

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 (CBOS)
- Residential Tenancy Commissioner
- Rental Deposit Authority
- Housing Tasmania, Department of Health and Human Services
- Legal Aid Commission of Tasmania
- Housing and Community Research Unit, University of Tasmania
- Tasmanian Association of Community Houses (TACH)
- Advocacy Tasmania
- Hobart Community Legal Service



For the year ended 30 June 2019

The operating result for the year ended 30 June 2019 is a surplus of \$39,178 (FY2018 deficit of \$30,995). The surplus is predominately due to staff wages being less than budget arising from unplanned leave, thus reducing the sick and long service leave provisions.

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.

The TUT was fortunate to receive a one-off grant through the Solicitors' Trust Guarantee Fund in May 2019 to the value of \$181,596. This grant was in addition to our core funding for our services (telephone advice line, drop in service, case work and representation) and will allow us to continue and expand on some specific projects.

The 2018 Solicitors' Guarantee Fund project to redesign the website has been extended until the 31 December 2019. If surplus funds are not spent by 31 December 2019, the funds are to be returned to the Solicitors' Guarantee Fund.

As per prior years, both employee entitlements and carried forward grant surpluses are fully funded. Whilst the financial position of the Union remains steady, we continue to prepare for significant challenges to our funding in the future to ensure that our service delivery remains at its best and continues to meet the needs of Tasmanians throughout the State.

The financial statements were audited by Michael J Muller for the year ending 30 June 2019. 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 Meredith Barton, 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

October 2019

Tenants Union of Tasmania Inc

A.B.N 90 027 237 500

FINANCIAL REPORT

30 June 2019

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, 2019.

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, 2019 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 that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud 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 20th day of September, 2019.

'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 2019:

1. Present fairly the financial position of Tenants Union of Tasmania Inc as at 30 June 2019 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 day of 2019

TENANTS UNION OF TASMANIAN INC**ABN 90 027 237 500****INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
Income		
Commonwealth Grants	\$ 72,477	\$ 71,744
Solicitors' Guarantee	\$ 137,948	\$ 82,413
Law Foundation	\$ 6,073	\$ 30,913
State Government Grants	\$ 216,374	\$ 208,643
Grants - Other	\$ 0	\$ 4,373
TACLC wage recovery	\$ 45,181	\$ 33,804
Interest received	\$ 1,257	\$ 1,366
Miscellaneous Income	\$ 3,797	\$ 2,573
Total Income	\$ 483,108	\$ 435,829
Expenses		
Auditors Fees	\$ 2,130	\$ 1,970
Advertising	\$ 0	\$ 1,258
Cleaning	\$ 787	\$ 1,018
Committee expenses	\$ 603	\$ 18
Electricity	\$ 2,851	\$ 4,433
Fees & Charges	\$ 1,355	\$ 783
Insurances	\$ 3,745	\$ 3,978
IT Expenses	\$ 2,427	\$ 3,867
Legal & Professional Fees	\$ 704	\$ 586
Memberships & Subscriptions	\$ 3,493	\$ 3,018
Minor Equipment Purchases	\$ 75	\$ 4,129
Office Rent	\$ 20,971	\$ 18,861
Postage	\$ 706	\$ 274
Printing & Stationery	\$ 7,231	\$ 7,839
Rates & Taxes	\$ 4,177	\$ 6,609
Repairs & Maintenance	\$ 381	\$ 2,157
Security	\$ 158	\$ 293
Staff Amenties	\$ 3,835	\$ 2,613
Staff Recruitment & Training	\$ 625	\$ 350
Sundry expenses	\$ 499	\$ 425
Telephone & Internet	\$ 7,389	\$ 7,273
Training & Conferences	\$ 4,133	\$ 1,143
Travel & Accomodation	\$ 10,873	\$ 6,100
Web Programming	\$ 3,200	\$ 1,000
Wages and Salaries	\$ 312,415	\$ 334,482
Superannuation	\$ 30,490	\$ 28,829
Launceston & Northern Advocacy	\$ 18,680	\$ 23,519
Total Expenses	\$ 443,930	\$ 466,824
Net Surplus/ (Deficit) for the year	\$ 39,178	\$ (30,995)

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 2019**

	2019	2018
Current Assets		
Westpac Cheque A/c	\$ 4,457	\$ 11,207
Westpac Business Cash Reserve	\$ 293,128	\$ 222,595
Westpac CS Cash Reserve	\$ 47,224	\$ 47,021
Wespac Debit Card	\$ 1,769	\$ 1,875
Petty Cash	\$ 51	\$ 191
Trade Debtors	\$ 6,308	\$ 10,323
Total Assets	\$ 352,936	\$ 293,213
Current Liabilities		
Trade Creditors	\$ 2,907	\$ 5,289
Grants in Advance	\$ 0	\$ 10,619
Solicitors' Guarantee Advance	\$ 175,741	\$ 132,093
PAYG Withholding Tax	\$ 5,116	\$ 5,300
Superannuation Guarantee Liability	\$ 2,220	\$ 2,304
Provision for Long Service Leave	\$ 26,543	\$ 32,827
Provision for Annual Leave	\$ 23,411	\$ 27,915
GST Collected	\$ 9,015	\$ 5,917
GST Paid	\$ (2,886)	\$ (2,820)
Total Liabilities	\$ 242,067	\$ 219,444
Net Assets	\$ 110,869	\$ 73,769
Equity		
Accumulated Funds	\$ 34,889	\$ 65,884
Moving Reserve	\$ 20,000	\$ 20,000
Case Reserve	\$ 16,801	\$ 18,879
Current Operating Surplus	\$ 39,178	\$ (30,995)
Total Equity	\$ 110,869	\$ 73,769

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 2019

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.

Tenants Union of Tasmania Inc

20 September, 2019

Mr Michael J Müller
GPO Box 498
HOBART TAS 7001

Dear Sir

Re: 2019 Receipts & Payments

We certify on behalf of the Committee of the Tenants Union of Tasmania Inc that all payments made by the association for the period 1 July 2018 to 30 June 2019 were bona fide expenses incurred on behalf of the organisation.

We confirm that all income received during the year ended 30 June 2019 has been banked or recognised in the financial statements.

Yours sincerely



President



Treasurer