



Tenants' Union of Tasmania



Annual Report **2019/20**





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ACHIEVEMENTS

Getting through the first half of 2020

feels like somewhat of an achievement in itself.

On top we accomplished the following:

3,240 instances of advice and support in tenancy matters

including **2,781** phone advices,

330 drop in clients, and

129 cases opened

In a feedback survey of drop-in clients we achieved a **Net Promoter Score of 89**.

In other words 78% of the 49 clients surveyed rated us **10 out of 10**.

32 Community Legal Education Sessions as well as

9 information stalls across the state

reaching more than **500** people, including students, social workers, refugees and migrants, and other members of the public

62 articles or appearances in the **media**, including newspapers, radio, tv and online, discussing Rent increases and housing affordability (7x) and Short-stay accommodation (4x). But mostly, 33 times to be precise, we talked about **Renting during a global pandemic**

54,242 sessions on www.tutas.org.au

1,610 downloads of our **Don't Panic** brochure

38,090 Factsheet downloads

The number of people, who follow us on Facebook increased to **2,235**

Out of the **75** posts we published, a report in the Mercury predicting rents in Hobart to rise even further due to severely low vacancy rates sparked the most interaction and was seen by over **31,000** people



I started my Convenor's report for the 2018-19 Annual Report stating what a "challenging" year it had been. Little did any of us realise what was around the corner. Besides COVID-19 challenges for Tenants' Union of Tasmania ("TUT") operations, our long-standing Principal Solicitor, Meredith Barton was forced to resign. Also, long term employee Phil Hoffen sadly passed away prematurely. "Exacting" is maybe a better description of the previous 12 months!

After 14 years with TUT it was with regret the Committee accepted Meredith Barton's resignation due to health reasons. Meredith brought to the role a wealth of experience and knowledge, having commenced at TUT under the much admired Principal Solicitor Sandy Duncanson. The Sandy Duncanson Social Justice Fund at the University of Tasmania continues to provide bursaries to students who demonstrate a commitment to social justice. Meredith continued with Sandy's legacy to deliver with passion social justice for Tasmanian tenants. My introduction some six years ago to the Tenants' Union was working for 9 months as Acting Principal Solicitor whilst Meredith was on maternity leave. It was clear from day one I had some notable shoes to fill. Under Meredith's leadership, TUT assisted in the delivery of arguably Australia's leading tenancy reform in 2015, which saw minimum standards introduced for the first time.

It was during this time I also got to know Phil Hoffen, whose experience, passion and drive for social justice issues was unparalleled. Phil provided me with great support given I was new to residential tenancy law, funding arrangements, the role that other community legal centres provided and so much more. Phil not only had a way with words but also had a way of pitching those words; carefully tailored yet casually delivered for acceptance by his audience. Phil was always my first pick to join me in my meetings with Ministers and their advisers regarding tenancy legal reform or funding. Vale Phil.

On a pleasing note, Ben Bartl has stepped up to the role of Acting Principal Solicitor with a passion and understanding of tenancy law reflective of his experience. Ben's years of experience as a senior solicitor at the Tenants' Union have shone through. I would like to thank solicitors Rebecca Digney and Jeff Thompson for their service, who have left the Tenants' Union since my last report. Alex Bomford, solicitor, thankfully remains and is no less passionate and dedicated. All staff are to be thanked, especially given the challenges of working from home during stage 3 COVID-19 restrictions, when the office was temporarily closed. A big thank you to our Finance Officer, Louise Foster, who has on many occasions gone beyond her position description in the support she has given the Committee. Julia Ely, without whom this annual report would not have happened, also brings years of support and commitment. Our volunteers, without whom the Tenants' Unions could not provide its telephone advice line (although we had to during stage 3 of COVID-19!) I also wish to thank. You are the backbone of TUT in so many ways.

I also need to thank all of my fellow Committee members for their support – in particular Michelle Parker and Paul Kelly – both of whom raise issues I have not thought of, and assisted with the recruitment of new staff (Michelle), through to explaining in non-accounting language funding challenges and issues (Paul). It would be remiss of me not to thank our sponsors, the State and Commonwealth governments. We are extremely grateful that our year to year funding has now been replaced with a 5 year funding commitment from both the State and Commonwealth Governments which will assist with staff retention and longer term strategic planning.

Tim Walter

Chairperson

November 2020



PRINCIPAL SOLICITOR'S REPORT

The last financial year has been challenging. The first half of the year corresponded with increased housing unaffordability as limited rental stock and significant rent increases saw media reports proclaiming Hobart the most expensive capital city and Tasmania the most expensive region to rent in Australia relative to income. And then in March 2020, COVID-19 hit Tasmania. Our physical office had to be closed and we all transitioned to working from home. But, at the same time the number of tenants requesting our assistance rose sharply, with the Tasmanian Parliament forced to enact extraordinary emergency powers to protect residential tenancies across the State. Despite difficult work conditions it is a source of great pride that all staff rose to the challenge of working from home and taking on an increased workload.

As well as the extraordinary external factors, the last year has also been difficult for our organisation internally, with long-term Principal Solicitor Meredith Barton having to resign due to health problems and our former advocate, administrator and communications officer Phil Hoffen passing away. Both Meredith and Phil were with us for more than a decade, a lifetime in the legal assistance sector. It is no surprise that during their time with us, significant legislative reform for residential tenants was achieved, including Tasmania becoming the first jurisdiction in Australia to introduce minimum standards. Both will be sorely missed.

With increasing numbers of residential tenants but no concomitant increase in core funding, our organisation is only able to provide a high level of service because of the commitment of its staff. We note our appreciation to our outstanding staff including our lawyers Rebecca Digney, Alex Bomford and Jeff Thompson, our Communications Officer Julia Ely and our Finance Officer Louise Foster.

We would also like to recognise the work carried out by our Board of Management, including Tim Walter our Convenor, Paul Kelly our Treasurer and Pia Struwe as Public Officer for their support over the past 12 months. Our thanks also to Michelle Parker, Katryna Induni, Bernard Goh and Jacob Skierka for their membership on the committee.

Our core funding is received from the Department of Communities and the Department of Justice and allows us to run our Hobart Office. We were also fortunate this year to receive ongoing funding from the Solicitors' Guarantee Fund for community legal education and a 3-day a week northern office which has seen an improvement in the information, advice and representation we are able to offer residential tenants in northern Tasmania. The importance of the SGF funding is demonstrated in the acknowledgement that for the first time ever, the number of residential tenants we were able to provide advice to was divided equally between northern and southern Tasmania.

Last but by no means least, we would like to make special mention of our volunteers who are responsible for our state-wide telephone advice line, providing crucial support to our lawyers. Without our volunteers our paid staff would not be able to achieve as much as they do. Finally, we would 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.

Ben Bartl

Acting Principal Solicitor

November 2020

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 \$73,075. 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 equalled \$226,474 for the financial year. These funds were expended by supervising the telephone advice service and providing advocacy services and legal representation.

We further received a grant of \$181,596 from the Solicitor's Trust to set up a solicitor service in Launceston. The project commenced with the payout of the funds in May 2019 and the service is funded to run for 12 months.

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

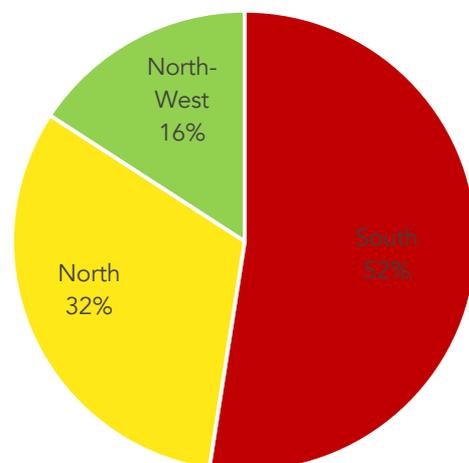
The clients of the Tenants' Union are:

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

Bodies we liaise with are:

- Non-government agencies (eg. community workers and other parties interested in tenants' rights and responsibilities)
- State Government agencies (eg. 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. Find an overview of renter's demographics on the following page.



VOLUNTEERS

Gemma Burgess	Esther Tan	Richard Baines
Alex Fry	Nicola Wright	Shanshan Ding (Sara)
Bernhard Goh	Bridget Wallbank	Seng In Lei (Walter)
Matthew Graves	Jessie Browne	Chu Yin Wong
Justin Heng	Jovian	
Lena Lashin	Masika Morris	
Daniel Pedder	Max Wu	

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 + Acting Principal Solicitor
Alex Bomford	Solicitor, Community Legal Educator + Policy Officer
Rebecca Digney	Solicitor (Launceston Office)
Julia Ely	Communications Officer + <i>Tasmanian Rents</i> Editor
Louise Foster	Bookkeeper
Phil Hoffen	<i>Tasmanian Rents</i> Editor
Jeff Thompson	Solicitor

We also thank Bernie, Pam Barratt, Cameron Yarnell and his team at 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

The unusual year we had is reflected in the number of services we delivered. In 2019/20 we assisted the more clients than any year since starting this record 15 years ago. While we suspended our drop-in service in late March, our advice line has been in high demand throughout the year, but especially during the health crisis.

The Community Legal Education and Training reached a wide variety of people in the community through 41 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 3.75 full time paid positions plus 0.2 staff at the North West Community Legal Centre (NWCLC).

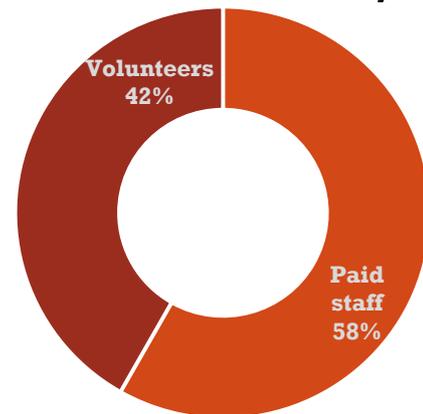
	16/17	17/18	18/19	2019/20	Long Term Ave
Tenant Advice:	2556	2867	2699	3240	2813
Made up of:					
Face-to-Face	445	543	538	330	413
Cases Opened	126	151	154	129	109
Telephone Advice	1985	2173	2007	2781	2291

TELEPHONE ADVICE LINE

The telephone advice line is by far the most frequently used method of individual contact and support at the Tenants' Union – 86% of our clients contact us via phone.

Contrary to previous years the advice line was predominantly answered by paid staff, most of whom worked from home during the last quarter of the financial year. During that time the volunteer program was suspended with the exception of one long term volunteer. At the same time the demand for advice spiked with 311 calls in April, 363 in May and 303 in June compared to 140, 220 and 181 in the same months in 2019.

Advice line answered by



Nevertheless, our volunteers donated close to 700 hours of their time to the 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.

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.



FACE-TO-FACE ASSISTANCE

Our face-to-face sessions at the Hobart office continue to be popular amongst tenants. In the last financial year 330 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, 129 case files were opened and 37 cases were closed. The 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.

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 2019/20 our website (tutas.org.au) was again visited more often than ever before, with 54,242 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 38,090 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;
- Repairs and Maintenance;
- Access and Privacy; 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 1576 to 2235. 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 75 stories in 2019/20 reaching more than 31,000 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.

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 32 Community Legal Education sessions (CLE) and additionally 9 information stalls in 2019/20, reaching a total of close to 500 individuals.



The Community Law Reform and Policy work undertaken by the Tenants' Union in the 2019/20 financial year included the following areas:

INQUIRY INTO HOUSING AFFORDABILITY

We provided a submission to the House of Assembly Select Committee on Housing Affordability and then attended a public inquiry. Our submission called for reform to the *Residential Tenancy Act 1997 (Tas)* to better protect tenants' rights and ensure access to quality, stable and affordable housing for all. The Final Report which was released in February 2020 recommended a full review of the *Residential Tenancy Act 1997 (Tas)* and better regulation of the short-term accommodation sector.

COVID-19

The Tasmanian Parliament was the first in Australia to put in place a moratorium on rent increases and evictions. In the lead up to debate on the *COVID-19 Disease Emergency (Miscellaneous Provisions) Bill 2020* we provided comment to the Government on broadening the Bill to provide greater protections to residential tenants including a moratorium on all evictions rather than just evictions for rent arrears.

RENT RELIEF FUND

In April/May 2020 with tens of thousands of people losing their jobs in Tasmania due to COVID-19, we advocated along with a broad range of community groups for financial assistance. The coalition of community groups included Shelter Tasmania, TasCOSS, Anglicare Tasmania, Community Legal Centres Tasmania and the Legal Aid Commission of Tasmania. We also met with the Premier Peter Gutwein, Attorney-General Elise Archer and the Residential Tenancy Commissioner Peter Graham where the establishment of a Rent Relief Fund was discussed.

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.



RENTS

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

Our clients' rents across the state have gone up by 6.8% for 2 bedroom (BR) properties, up 6.4% for 3 BR properties, up 9.8% for 4 BR and up an estimated 14.8% for properties with 5 or more bedrooms. Statewide these are the biggest increases we have seen in the past 3 years.

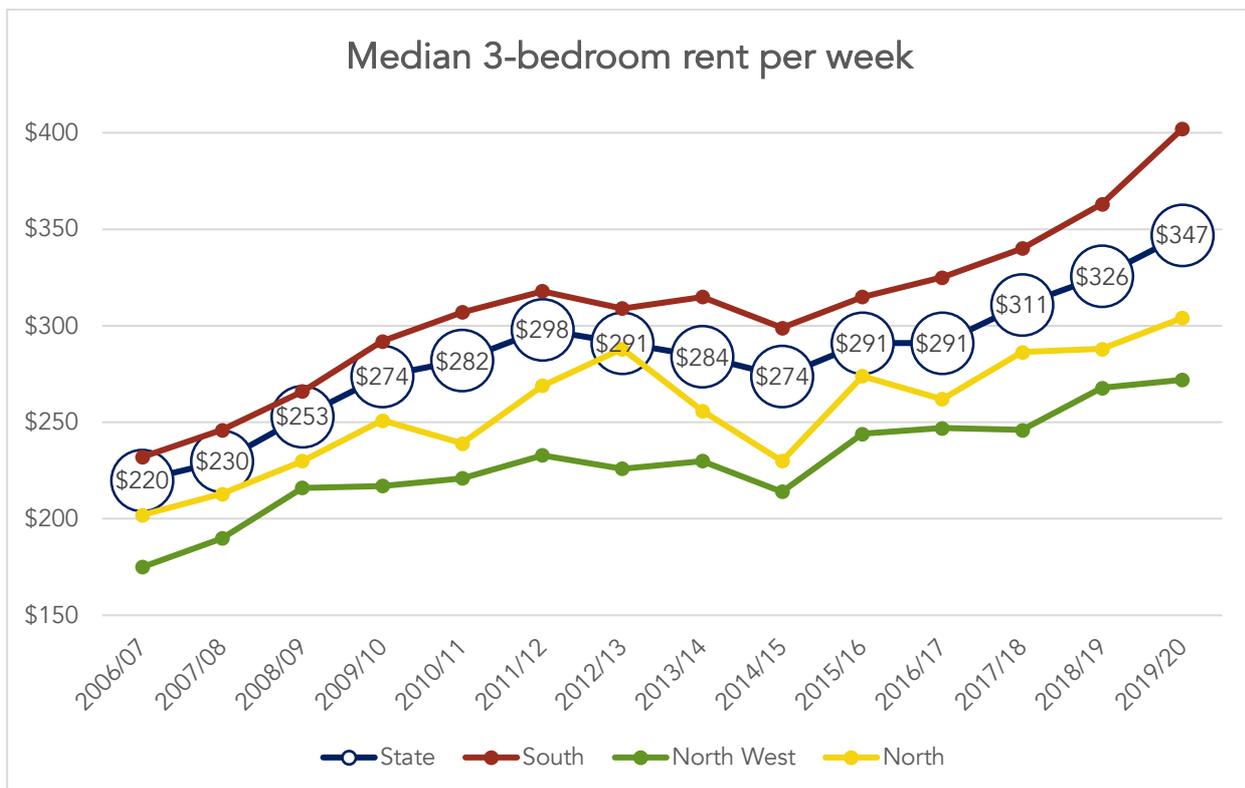
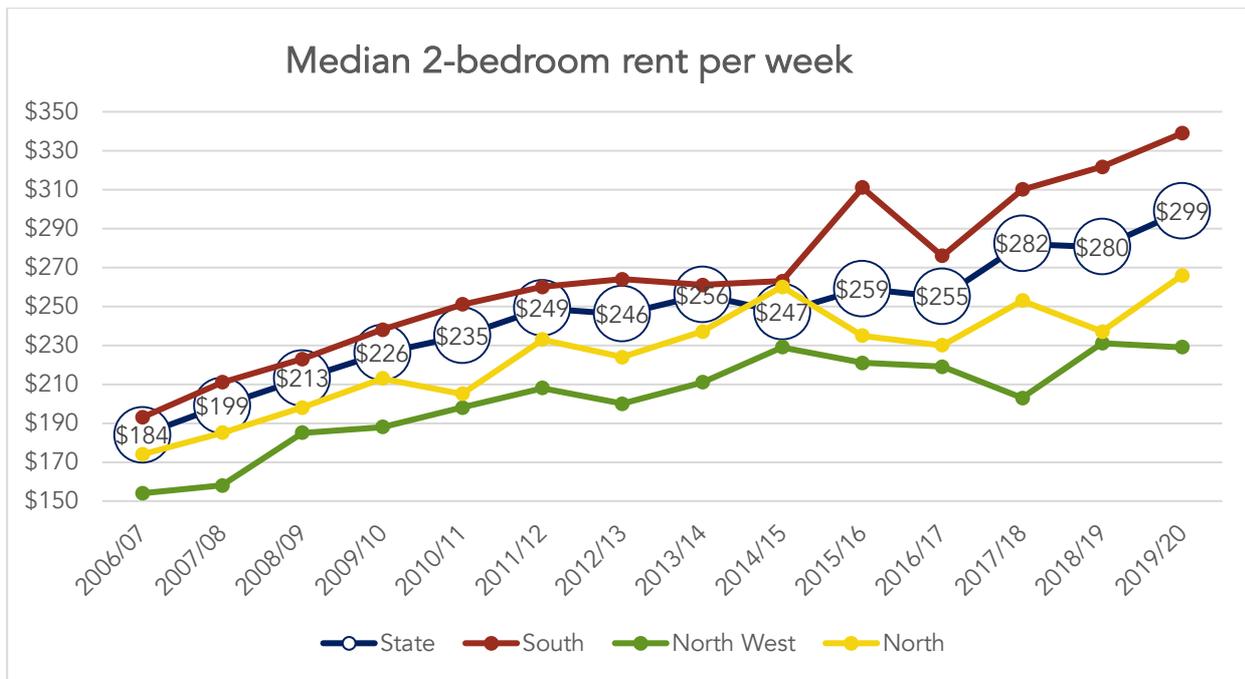
Average rent by dwelling size and region



Average bond by dwelling size and region



Median rents show particular sharp increases in the North of the state for both 2- and 3-bedroom properties and significant increases in 3-bedroom properties in the state's South. 3-bedroom properties in the South are the largest group of all properties in the state with a majority of the Tasmanian population living in the Greater Hobart area and 3-bedroom properties accounting for roughly 43% of all rental housing stock. Therefore a big increase in this category has a big impact on the overall rents result.





REGIONS

North West

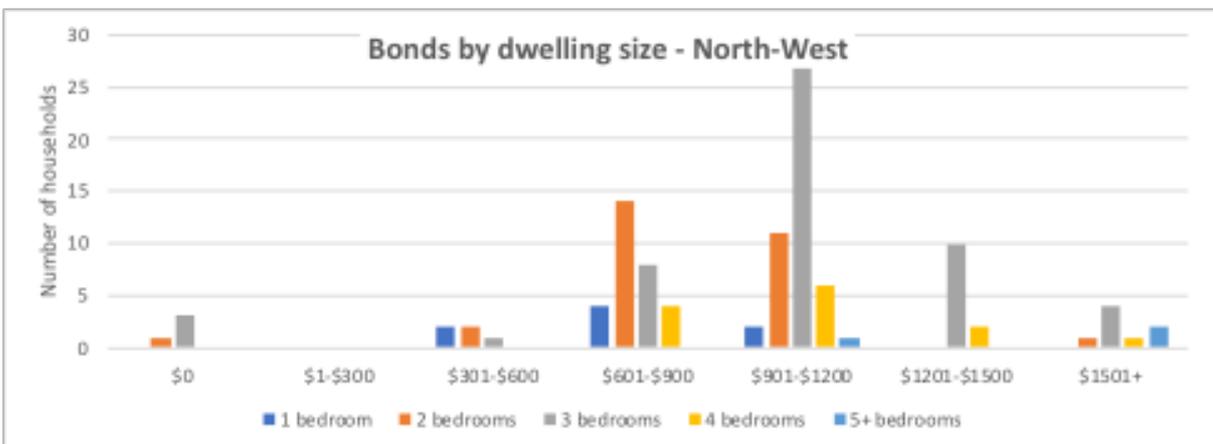
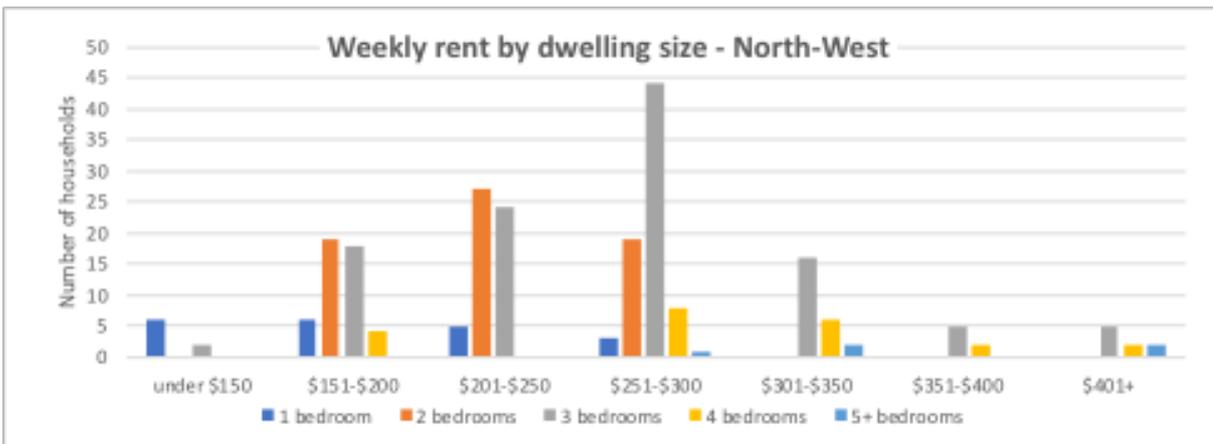


16% of all calls to the Tenants' Union's Advice Line

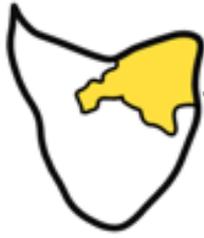
In comparison to other regions historically:
 Lowest rent and bond
 More Repairs & Maintenance issues

Tenancy Issue	2019/20	Prev Yr
Repairs & Maintenance	23%	26%
Bond	14%	15%
Notice to Vacate	12%	10%
Lease Breaking	10%	11%
Access & Privacy	9%	6%
Other	9%	9%
Lease Query	8%	8%
Notice to Terminate	5%	8%
Rent Increase	5%	2%
Rent Arrears	4%	2%
General Information	1%	3%

	2018/19	2019/20	Change on Prev Year	5 Year Change
Average Rent	285	250	-12.3%	8.7%
Average Bond	948	1037	9.4%	16.5%
2 Bedroom Average	231	229	-0.9%	0.0%
3 Bedroom Average	268	272	1.5%	27.1%



North

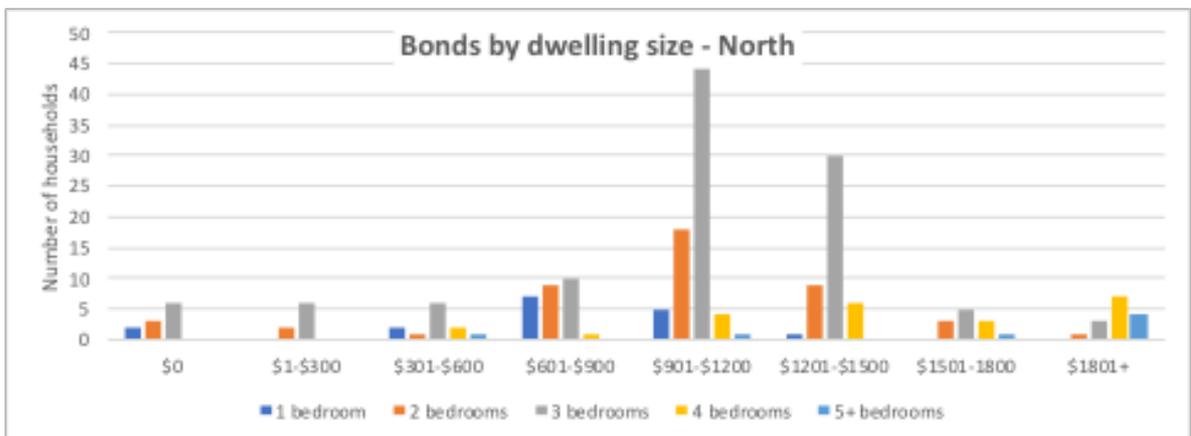
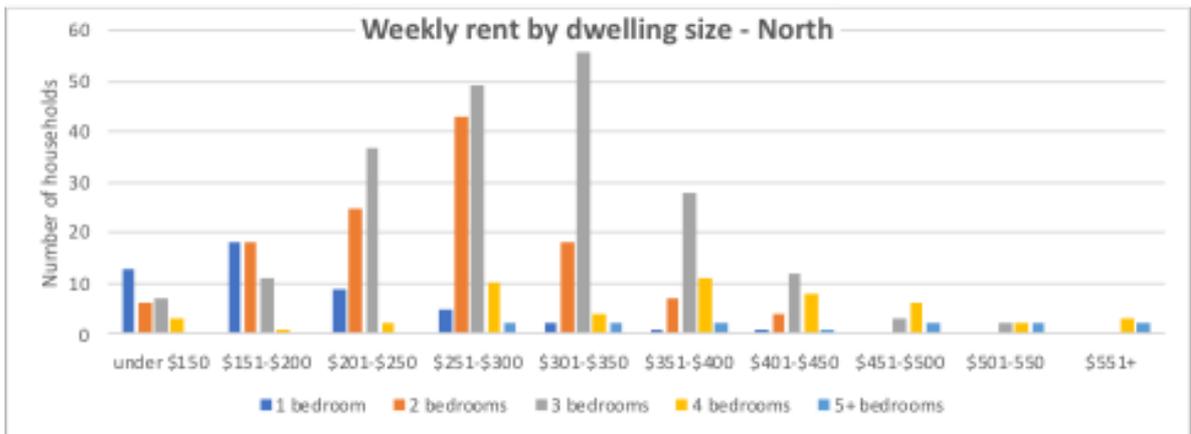


32% of all Calls to the Advice Line came from the North

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

Tenancy Issue	2019/20	Prev Yr
Repairs & Maintenance	22%	28%
Bond	15%	15%
Notice to Vacate	12%	10%
Lease Breaking	12%	11%
Lease Query	10%	8%
Other	8%	7%
Access & Privacy	8%	8%
Notice to Terminate	5%	6%
Rent Increase	4%	2%
Rent Arrears	2%	2%
General Information	2%	3%

	2018/19	2019/2020	Change on Prev Yr	5 Year Change
Average Rent	271	291	7.4%	19.3%
Average Bond	1033	1204	16.6%	30.8%
2 Bedroom Average	237	266	12.2%	2.3%
3 Bedroom Average	288	304	5.6%	32.2%





REGIONS

South

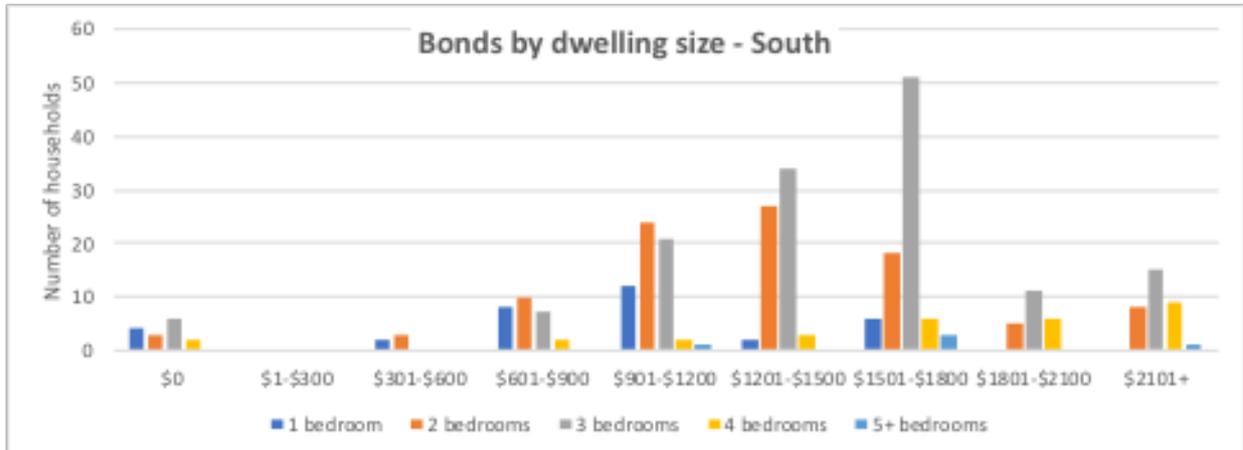


52% of all Advice Line Calls came from people in the South of Tasmania

In comparison to other regions historically:
Highest rent and bond

Tenancy Issue	2019/20	Prev
Repairs & Maintenance	20%	224%
Bond	13%	13%
Lease Breaking	12%	11%
Access & Privacy	11%	7%
Notice to Vacate	10%	8%
Lease Query	9%	10%
Rent Increase	9%	10%
Other	7%	7%
Notice to Terminate	5%	5%
Rent Arrears	3%	2%
General Information	1%	3%

	2018/19	2019/20	Change on Prev Yr	5 Year Change
Ave Rent	355	376	5.9%	31.9%
Ave Bond	1338	1499	12.0%	43.2%
2 Br Ave Rent	322	339	5.3%	28.9%
3 Br Ave Rent	363	402	10.7%	34.4%



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)

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 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



TREASURER'S REPORT

For the year ended 30 June 2020

The operating result for the year ended 30 June 2020 is a surplus of \$127,879 (FY2019 surplus of \$39,178). The surplus is predominately due the ATO COVID-19 Cash Flow Boost payment, staff wages being less than budget and also the reduction in provision for annual leave and long service leave.

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. 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 2020. 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, Acting 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 2020

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, 2020.

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, 2020 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.

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

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.

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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 11th day of November, 2020.

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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 2020:

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 *5th* day of *Nov* 2020

TENANTS UNION OF TASMANIAN INC
ABN 90 027 237 500

INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
Income		
Commonwealth Grants	\$ 73,075	\$ 72,477
Solicitors' Guarantee	\$ 175,741	\$ 137,948
Law Foundation	\$ 0	\$ 6,073
State Government Grants	\$ 226,474	\$ 216,374
Grants - Other	\$ 0	\$ 0
TACLCL wage recovery	\$ 44,982	\$ 45,181
Interest received	\$ 391	\$ 1,257
Subsidies received	\$ 53,375	\$ 0
Miscellaneous Income	\$ 78,482	\$ 3,797
Total Income	<u>\$ 652,520</u>	<u>\$ 483,108</u>
Expenses		
Auditors Fees	\$ 2,550	\$ 2,130
Advertising	\$ 0	\$ 0
Cleaning	\$ 1,074	\$ 787
Committee expenses	\$ 253	\$ 603
Electricity	\$ 4,044	\$ 2,851
Fees & Charges	\$ 1,014	\$ 1,355
Insurances	\$ 3,802	\$ 3,745
IT Expenses	\$ 19,147	\$ 2,427
Legal & Professional Fees	\$ 75,527	\$ 704
Memberships & Subscriptions	\$ 2,861	\$ 3,493
Minor Equipment Purchases	\$ 425	\$ 75
Office Rent	\$ 25,994	\$ 20,971
Postage	\$ 937	\$ 706
Printing & Stationery	\$ 3,900	\$ 7,231
Rates & Taxes	\$ 6,535	\$ 4,177
Repairs & Maintenance	\$ 150	\$ 381
Security	\$ 166	\$ 158
Staff Amenities	\$ 3,111	\$ 3,835
Staff Recruitment & Training	\$ 263	\$ 625
Sundry expenses	\$ 1,545	\$ 499
Telephone & Internet	\$ 5,183	\$ 7,389
Training & Conferences	\$ 475	\$ 4,133
Travel & Accommodation	\$ 5,224	\$ 10,873
Web Programming	\$ 3,150	\$ 3,200
Wages and Salaries	\$ 317,179	\$ 312,415
Superannuation	\$ 30,365	\$ 30,490
Launceston & Northern Advocacy	\$ 9,768	\$ 18,680
Total Expenses	<u>\$ 524,641</u>	<u>\$ 443,930</u>
Net Surplus/ (Deficit) for the year	<u>\$ 127,879</u>	<u>\$ 39,178</u>

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 2020

	2020	2019
Current Assets		
Westpac Cheque A/c	\$ 5,772	\$ 4,457
Westpac Business Cash Reserve	\$ 200,831	\$ 293,128
Westpac CS Cash Reserve	\$ 47,275	\$ 47,224
Westpac Debit Card	\$ 7,316	\$ 1,769
Petty Cash	\$ 14	\$ 51
Trade Debtors	\$ 48,342	\$ 6,308
Total Assets	\$ 309,551	\$ 352,936
Current Liabilities		
Trade Creditors	\$ 2,979	\$ 2,907
Grants in Advance	\$ 0	\$ 0
Solicitors' Guarantee Advance	\$ 0	\$ 175,741
PAYG Withholding Tax	\$ 7,418	\$ 5,116
Superannuation Guarantee Liability	\$ 0	\$ 2,220
Provision for Long Service Leave	\$ 28,386	\$ 26,543
Provision for Annual Leave	\$ 16,228	\$ 23,411
GST Collected	\$ 5,865	\$ 9,015
GST Paid	\$ (1,771)	\$ (2,886)
Total Liabilities	\$ 59,105	\$ 242,067
Net Assets	\$ 250,446	\$ 110,869
Equity		
Accumulated Funds	\$ 74,067	\$ 34,889
Moving Reserve	\$ 20,000	\$ 20,000
Case Reserve	\$ 28,499	\$ 16,801
Current Operating Surplus	\$ 127,879	\$ 39,178
Total Equity	\$ 250,446	\$ 110,869

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 2020**

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.