



Tenants' Union of Tasmania

Annual Report **2021/22**





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ACHIEVEMENTS

3,334 instances of advice and support in tenancy matters

including **3,048** phone advices,
119 drop-in clients, and
167 cases opened

We have been in the media **97** times, including **15** TV appearances, **31** radio interviews and **51** newspaper and online articles. The Housing Crisis in Tasmania has been the most common topic (**15x**), followed by empty homes (**10x**); rent increases and short stay accommodation share the third place (**9** each). The disrepair of rental homes was discussed **7** times. Other topics included the cost of living, law reform, the impact of re-opening borders on housing, scams, land tax, NRAS, pets and caravan parks.

47,201 sessions on www.tutas.org.au

1,272 downloads of our Don't Panic brochure

39,194 Factsheet downloads, including **3364** of our recently published Bond Special Factsheet series.

We received **280** new page likes on Facebook

Of the **77** posts we published, an analogy promoting our legal clinic in

Devonport had the widest reach, landing in **4,775** persons new feeds.

Our claim that landlords should be responsible for preparing a property for a new tenant – and not the outgoing tenant – sparked the most comments: **149**

A story on a rental home not meeting Minimum Standards and a response to the REIT suggesting tenants were to blame for high rents achieved high overall performance.



It is with a sense of great pride and gratitude that I present my first Convenor's report for the Tenants' Union of Tasmania (TUT). Since joining the Management Committee in 2014 and having held various positions on the Committee, I have observed and been educated about the important work being performed by the Tenants' Union through its staff and volunteers.

The past year has been busy and challenging for the Tenants' Union with Mother Nature demonstrating her power in August 2021 when the roof was blown off the TUT's offices, fortunately no one was in the building at the time. The COVID-19 pandemic continued to impact on the provision of face-to-face services that could be offered around the state.

In the light of the ongoing housing crisis the Tenants' Union continues to advocate for a thorough review of the *Residential Tenancy Act 1997*; and increase new supply of affordable rental properties as well as maximising the use of existing properties. Concerning statistics show rent increases of 46% in the South, 39% in the North and 25% in the North West over the past five years. Additionally, factors such as low vacancy rates, the rising cost of living and population growth has increased the volume and complexity of work the TUT undertakes. That being said, I have, and I am sure I can speak for the other members of the management committee confidence in Ben and his team to tackle every challenge energetically and professionally.

With demand for services of the TUT continuing to increase it is pleasing that the funding from both the State and Federal Governments recognises the important work by the TUT. I note also funding from the Department of Justice has enabled the TUT to expand services in the North and North West of the State through its employment of a solicitor for 4 days.

I couldn't finish off my report without expressing gratitude to Ben Bartl, Principal Solicitor for his determination and never-ending drive to address the daily issues raised by tenants as well as the bigger issues impacting tenants in Tasmania. Over the past year Ben has represented the TUT on 97 occasions in the print media, on nightly TV news and in radio interviews. Thanks goes also to Louise Foster who provides the crucial numbers, to Julia for the varied work she performs, the solicitors, Matthew, Andrew and Alex who provide advocacy and representation to tenants and last but not least to the volunteers who have provided over 1,300 phone advices.

In the past year we have said goodbye to and extend great gratitude to a long-standing committee member and Secretary Katryna Induni and equally big thanks to Tim Walter for his years in the role of Convenor, I will strive to fill his and past convenors' big shoes. Thanks also to Mark Barnett for taking over the role of Treasurer from Paul Kelly and to James Milligan for taking on the role of Secretary. Final thanks and appreciation to Michelle Parker, Bernard Goh and Tim Walter who make up the management committee and bring much expertise, professionalism and commitment to the mission and purpose of the TUT.

Pia Struwe

Convenor

November 2022



PRINCIPAL SOLICITOR'S REPORT

The beginning of the financial year began with a bang with high winds causing severe damage to the roof of the Tenants' Union building. The lack of a roof meant that we were forced to relocate to WOTSO, temporary office space conveniently located only a few doors down from our office. Jacinta Carmichael and Lucy Chugg from WOTSO ensured that the move went smoothly and remained a welcoming and helpful presence whilst the repairs were carried out over the course of the year.

Tasmania's housing crisis continues to worsen with the lack of supply resulting in median rents across Tasmania increasing by 12 per cent over the course of the year, including 16 per cent in the North, 12 per cent in the South and 9 per cent in the North West. Unsurprisingly, the flow-on effects of a lack of affordable rental properties means that the waitlist and the average wait time to be housed in social housing continues to grow. Skyrocketing rents and the lack of security of tenure mean that we continue to call for reform of the *Residential Tenancy Act 1997* (Tas) which has become increasingly outdated when compared against similar legislation in other Australian jurisdictions.

Our core funding continues to be provided primarily by the Tasmanian Department of Communities as well as some funding being provided by the Commonwealth Attorney-General's Department. We also receive funding from the Tasmanian Department of Justice through the Legal Assistance Sector Support Funding program which allows us to employ a solicitor in Northern Tasmania. In the last year our funding improved with the State and Commonwealth signing off on an amended Bilateral Schedule for Tasmania under the National Legal Assistance Partnership. The funding which is provided over four years (2021-2025) has 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 dedicated staff and volunteers. We note our appreciation of our Finance Officer Louise Foster, Communications Officer Julia Ely and lawyers Matthew Graves, Andrew Smith and Alex Bomford for their work.

Providing information, advice and representation to more than 3300 residential tenants across Tasmania is only made possible by our extraordinary team of volunteers who commit to a half-day telephone advice shift each week and thereby 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.

Finally, we would like to recognise the work carried out by our Board of Management, particularly Pia Struwe our Convenor. We would also like to thank Mark Barnett our Treasurer, James Milligan as Secretary and Bernard Goh as Public Officer as well as Michelle Parker, Tim Walter and Paul Kelly for their membership of the committee.

Ben Bartl
Principal Solicitor
November 2022

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 \$102,720. 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 \$244,514 for the financial year. These funds were expended by supervising the telephone advice service and providing advocacy services and legal representation.

The Law Foundation granted us \$4,580, which was used to develop a set of new factsheets.

We further received a grant of \$100,865 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

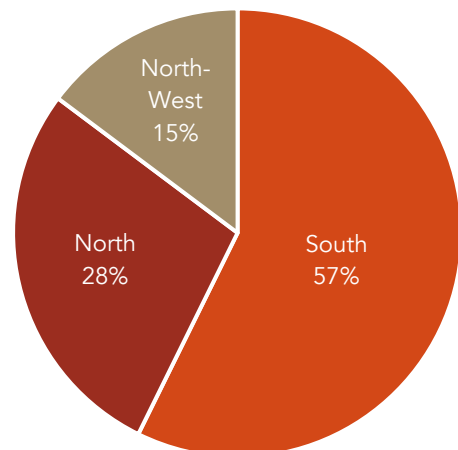
The clients of the Tenants' Union are:

- 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



**VOLUNTEERS**

Amira Azreen	Christopher Gourlay	Lorraine Seymour
Kawindi Batu	Vivianna Hoo	Veronica Sharma
Gemma Burgess	Nathaniel Lau	Gerard Webb
Gary Chung	Rebecca Roberts	
Riley Curtain	Lily Russell	
Alex Fry	Louise Saunders	

MANAGEMENT COMMITTEE

Marc Barnett	Treasurer
Bernard Goh	Public Officer
Paul Kelly	Committee Member
James Milligan	Secretary
Michelle Parker	Committee Member
Pia Struwe	Convenor
Tim Walter	Committee Member

STAFF

Benedict Bartl	Principal Solicitor
Alexander Bomford	Solicitor
Julia Ely	Communications Officer
Louise Foster	Bookkeeper
Matthew Graves	Solicitor
Andrew Smith	Solicitor

We also thank Bernie, Pam Barratt, Cameron Yarnell and his team at Mac+More, WOTSO Hobart, 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

As in previous years, the number of clients we assist has grown in the past year. Impacted by the ongoing COVID-19 pandemic as well as our Hobart office's temporary relocation after storm damage to our office building, the number of clients we saw face to face is considerably lower than in the years before – about a third of our long-term average. However, new record highs of opened cases and phone advice demonstrate the ever-growing demand for our work, as well as the TUT's staff and volunteer's determination to adjust and get things done. The Tenants' Union achieved this with the equivalent of 3.8 full time paid positions.

	18/19	19/20	20/21	21/22	Long Term Ave
Tenant Advice:	2699	3240	3332	3334	2848
Made Up Of:					
Face-to-Face	538	330	339	119	390
Cases Opened	154	129	111	167	113
Telephone Advice	2007	2781	2901	3048	2376

TELEPHONE ADVICE LINE

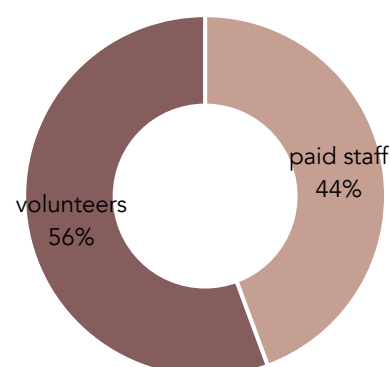
The telephone advice line is by far the most frequently used method of individual contact and support at the Tenants' Union – 91% of our clients contacted us via phone.

A large number of telephone advice calls are carried out by volunteers, some of whom are law students wishing to put their skills into practice, others are community members driven by the desire to assist. All demonstrate a high level of compassion and professionalism.

Combined, our 15 volunteers donated over 750 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 answered by





FACE-TO-FACE ASSISTANCE

With the temporary closure of our Macquarie Street offices in mid-August we ceased our drop-in service and instead asked people with more complex cases to make appointments. This reduced the number of face-to face clients we were able to assist. 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.

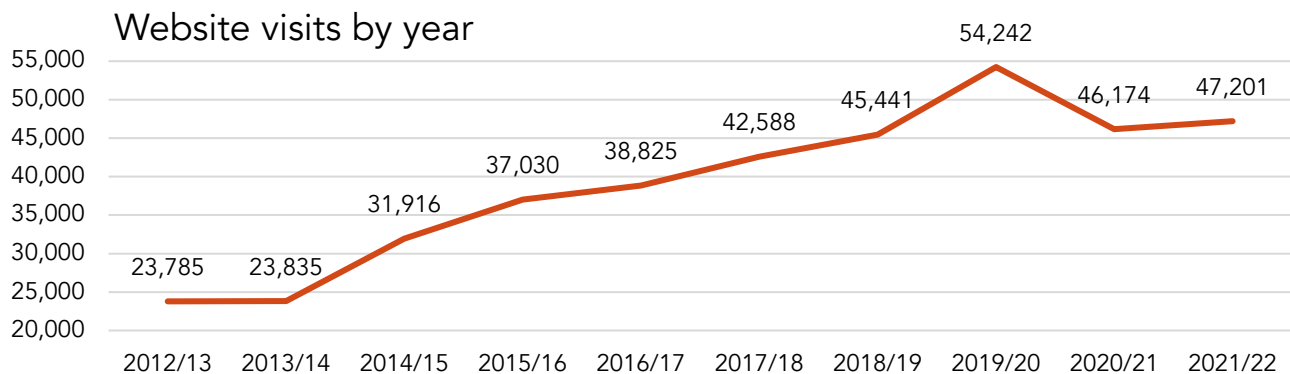
CLIENT ADVICE, CASEWORK AND DUTY SOLICITOR SERVICES

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 and Launceston service, 167 case files were opened and five 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 informs us when the tenancy list is being heard, so a Tenants' Union solicitor can be present at each case and advise tenants who are unaware of our services prior to their hearing.

WEBSITE, SOCIAL MEDIA

In the financial year 2021/22 our website (tutas.org.au) remained busy with 47,201 visits in the past financial year. This is an increase of 2.2 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 39,194 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)

- Notice to Vacate;
- Leaving Leases Early;
- Access & Privacy;
- Repairs & Maintenance; and
- All About Rent.



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 2,506 to 2,786. 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 77 posts in 2021/22 reaching close to 5,000 people on Facebook.

COMMUNITY LEGAL EDUCATION

The Tenants' Union is 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. In this financial year we conducted 3 Community Legal Education Sessions.



The Community Law Reform and Policy work undertaken by the Tenants' Union in the 2021/22 financial year included the following areas:

SHORT-STAY ACCOMMODATION

We continued to advocate for better regulation of the short-stay accommodation sector as an immediate solution to help alleviate the dire housing shortage, particularly in Hobart. The negative impact of short-stay accommodation on housing markets in Australia and around the world has been researched and proven. While we also regularly call for investment in social and affordable housing, regulating the use of existing housing stock on platforms like Airbnb is likely to revert hundreds of houses back into the residential tenancy market as happened in 2020, when the COVID-19 pandemic halted tourism to Tasmania.

We took action by having an opinion article published in *The Mercury* in June 2022 and in a submission to the Hobart City Council as part of the proposed amendment to the Hobart Interim Planning Scheme.

EMPTY HOMES

Similar to regulating gig-economy short-stay accommodation, returning houses that sit empty to the active housing markets has the potential to lift vacancy rates much more quickly than building new dwellings. In order to find out how many homes are underused in Tasmania, we asked TasWater for information on the number of properties with extremely low water usage in three Tasmanian municipalities (Hobart, Glenorchy and Launceston) over the course of three years. Based on the data provided we estimated that around Tasmania up to 2000 homes have been empty for three consecutive years. We advocated for a tax on empty homes similar to existing schemes in Melbourne and Vancouver to encourage owners to put their properties to use.

BOND FACTSHEETS

Funded by a grant from the Law Foundation we drafted 13 new factsheets, which focused on areas most common in bond disputes. In the factsheets, which are freely available on our website, we provide explanations and case law on specific bond dispute issues. The factsheets also list documents tenants should provide to support their case when a dispute goes to the Residential Tenancy Commissioner.

REVIEW OF THE NATIONAL HOUSING AND HOMELESSNESS AGREEMENT (NHHA)

In a submission to the Productivity Commission's review of the NHHA we promoted the strengthening of tenancy legislation by prohibiting end of lease evictions and introducing rent control measures to improve tenants' security of tenure and stabilise rents.

HEALTHY HOMES FOR RENTERS

In a joint letter with other community organisations we called for the implementation of minimum energy efficiency standards for all rental properties to ensure the essential right to live in safe and healthy homes is provided to all tenants.

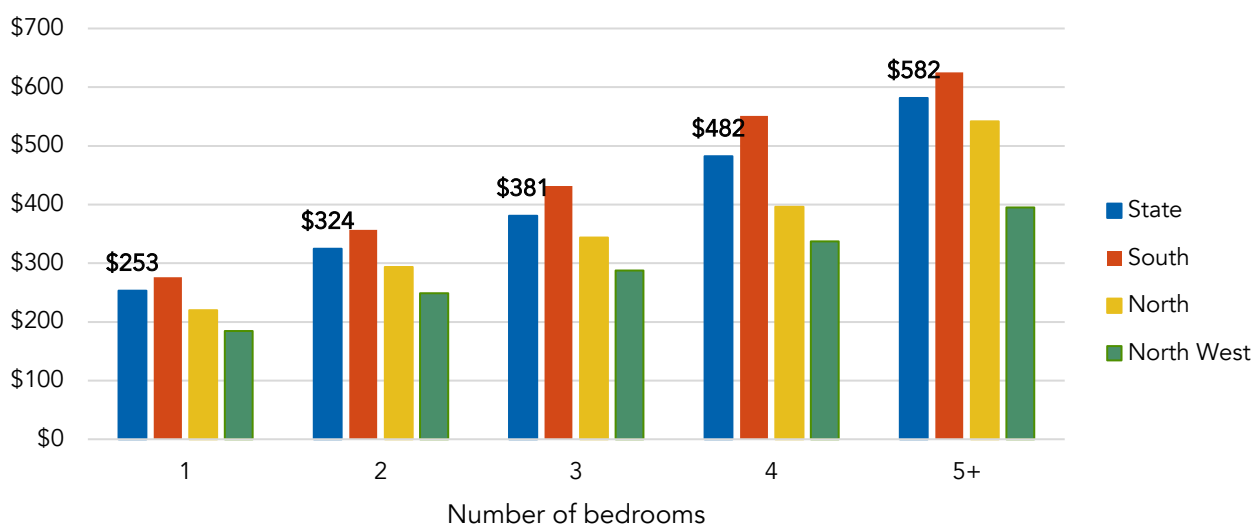
TASMANIAN RENTS

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.

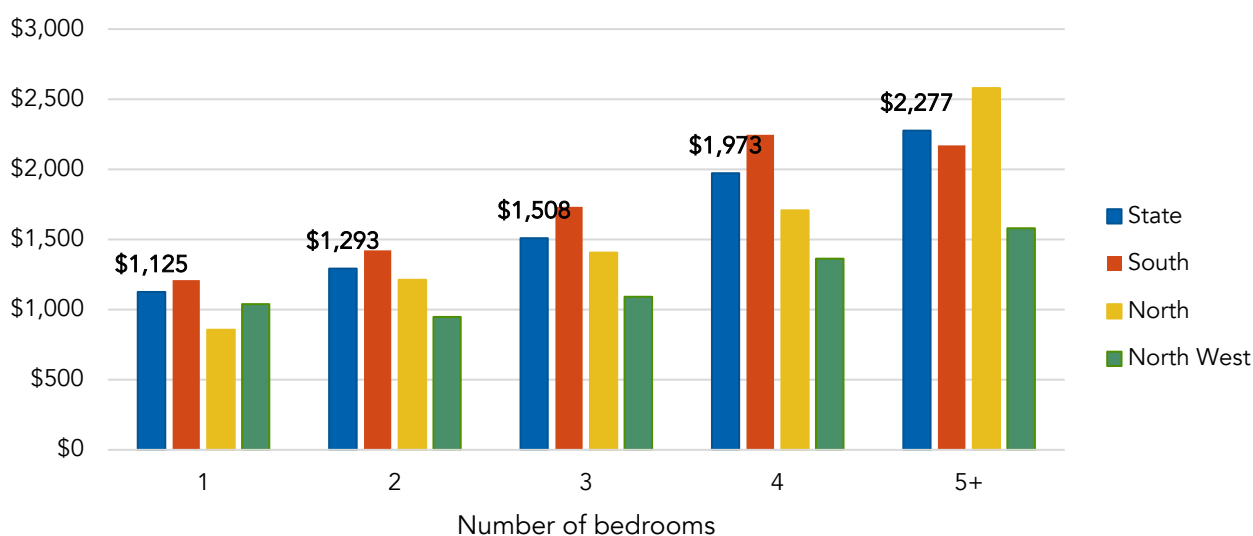
The following charts provide an overview of weekly rents and bonds statewide and in the three main geographical regions in Tasmania based on information from phone advice clients.

These rent amounts differ substantially from the corresponding rents in our quarterly Tasmanian Rents publication, which are higher and also from rents reported as part of the Census 2021, which appear to be lower. This demonstrates how different “market rent” might look like depending on the sources of the statistic. However, no matter the source of rent data, rents are steadily increasing with no end in sight.

Rent by dwelling size and region 2021/22

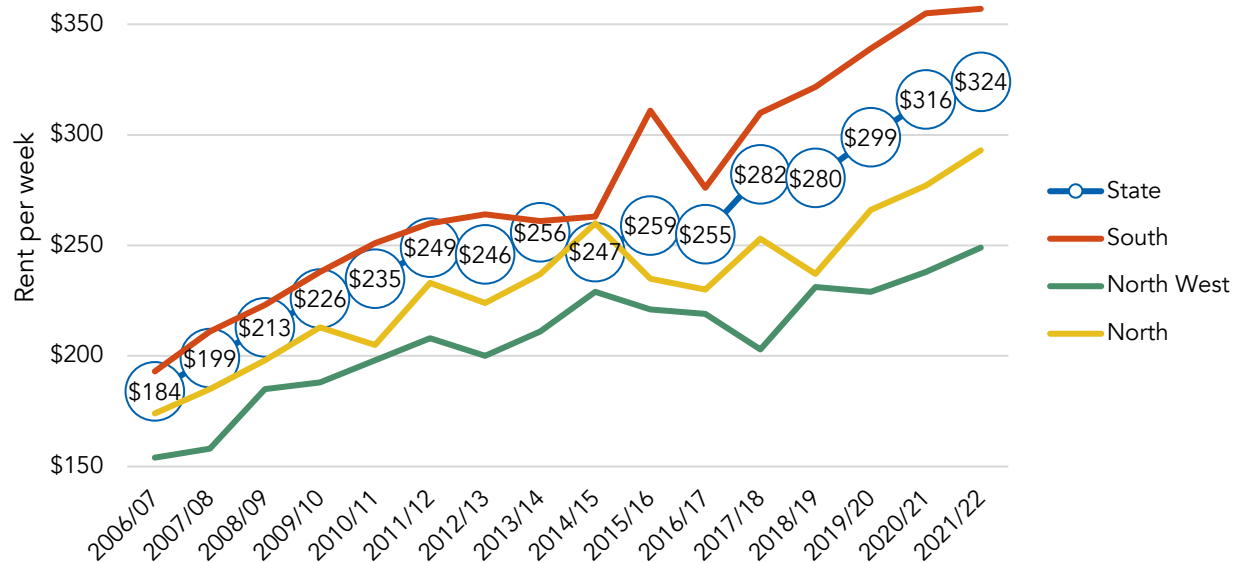


Bond by dwelling size and region 2021/22

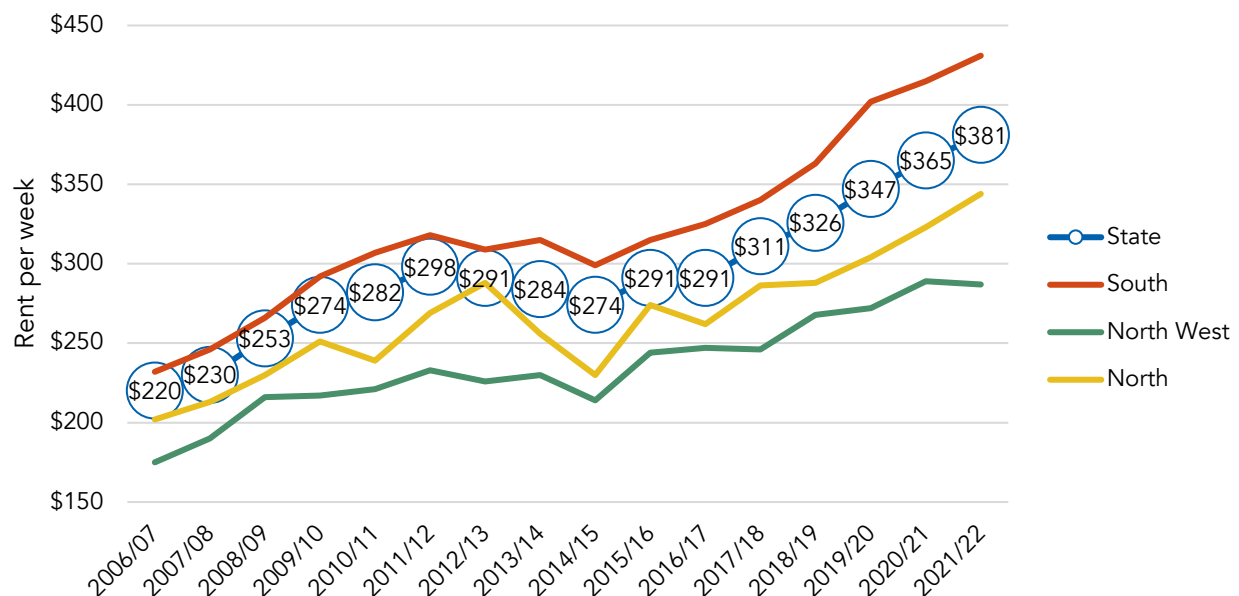


Rents for 2- and 3-bedroom properties rose in all regions of Tasmania. They are also higher than ever before. The graphs below are based on information collected from TUT clients during telephone advice calls.

Average 2 bedroom rent by region



Average 3 bedroom rent by region





DEMOGRAPHIC

We analyse many numbers and statistics, when we are trying to grasp what is happening in the Tasmanian rental market.

And there are stark numbers, like the rents our phone advice clients reported, which increased by 14 per cent in the North West of the state over the last 5 years, 29 per cent in the North and 33 per cent in the South. So who are the people, that are carrying the burden of these increases?

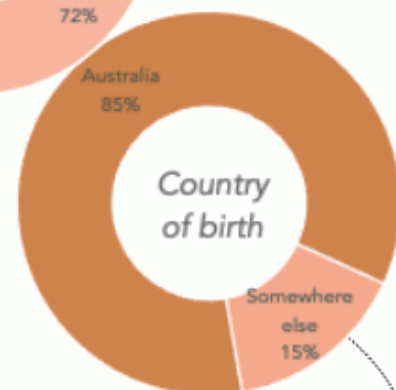
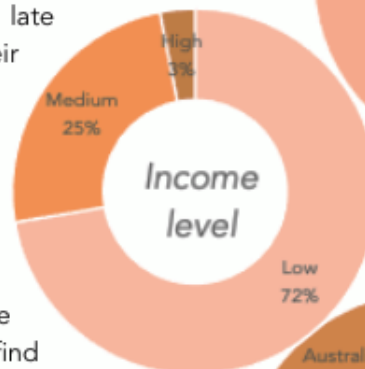
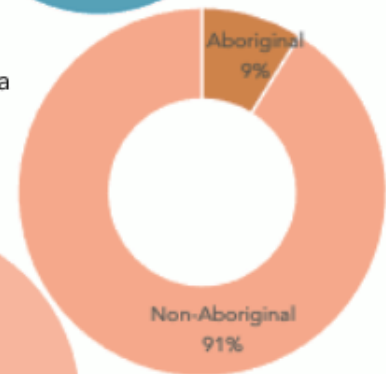
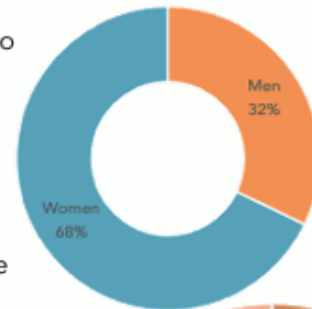
On average they are more likely to be women than men; they have a lower income than the majority of the population. They also are more likely to not be First Nations people and be born in Australia.

A large proportion of clients were born in the late 1980s and 1990s, however even people in their 80s and 90s used our services.

In other words, people come from all walks of life, and we are conscious that rent increases, insecurity of tenure and the disrepair of rental homes are not just numbers, but constitute real life stress, anxiety and hardship. It is the driver of our advocacy to improve legislation, find evidence and talk to decision makers on every opportunity presented to us.

As Rosalind Croucher, the president of the Australian Human Rights Commission pointed out, housing is a human right and homelessness is a human rights violation!

1931-'35
1936-'40
1941-'45
1946-'50
1951-'55
1956-'60
1961-'65
1966-'70
1971-'75
1976-'80
1981-'85
1986-'90
1991-'95
1996-'00
2001-'05



1. United Kingdom (2.7%)
2. China (1.8%)
3. India (1.5%)
4. Nepal (1.1%)
5. Pakistan (0.7%)



North West

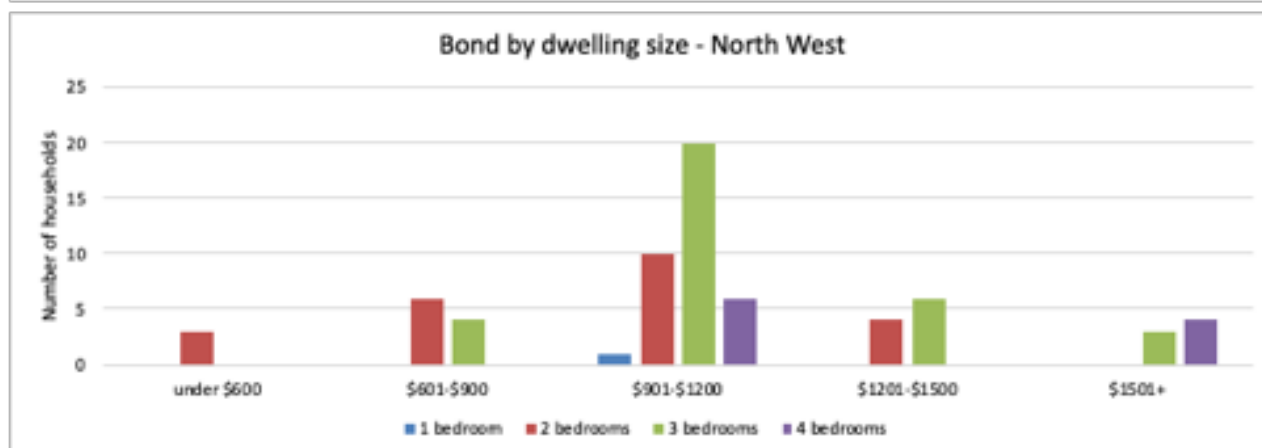


15% of all calls to the Tenants' Union's Advice Line

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

Tenancy Issue	2021/22	Prev Yr
Repairs & Maintenance	24%	26%
Notice to Vacate	18%	18%
Lease Query	11%	10%
Other	11%	10%
Access & Privacy	11%	10%
Bond	8%	12%
Rent Increase	6%	3%
Lease Breaking	5%	5%
Notice to Terminate	3%	3%
Rent Arrears	3%	0%
General Information	0%	1%

	2020/21	2021/22	Change on Prev Year	5 Year Change
Average Rent	267	270	1.1%	13.9%
Average Bond	981	1063	8.4%	16.8%
2 Bedroom Average	238	249	4.6%	13.7%
3 Bedroom Average	289	287	-0.7%	16.2%





REGIONS

North

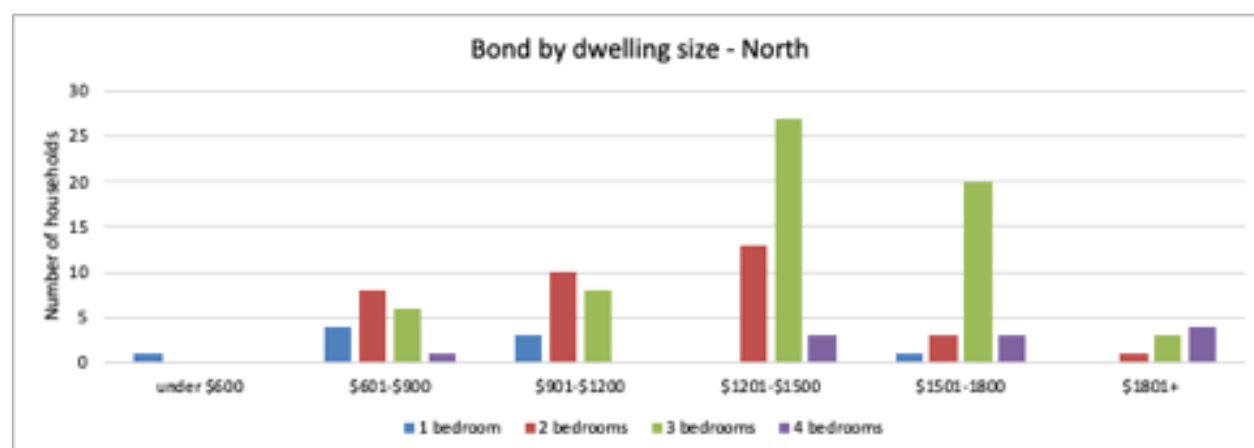
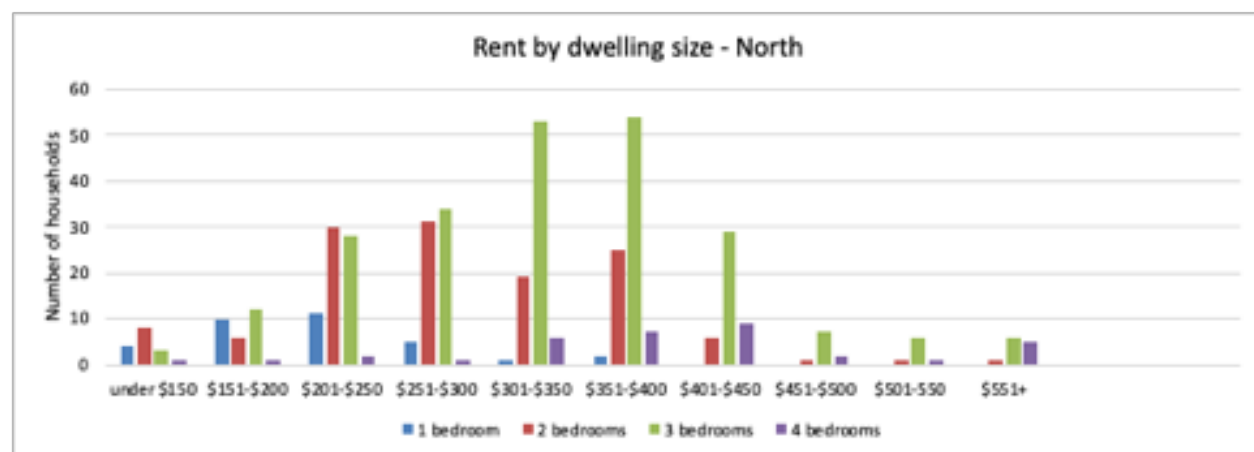


28%
of all Calls
to the Advice Line
came from
the North

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

Tenancy Issue	2021/22	Prev Yr
Repairs & Maintenance	20%	22%
Bond	13%	12%
Notice to Vacate	12%	12%
Rent Increase	11%	9%
Lease Breaking	10%	10%
Other	10%	9%
Lease Query	8%	10%
Access & Privacy	7%	8%
Notice to Terminate	4%	4%
Rent Arrears	3%	2%
General Information	2%	1%

	2020/21	2021/22	Change on Prev Yr	5 Year Change
Average Rent	301	322	7.0%	29.3%
Average Bond	1180	1334	3.0%	33.5%
2 Bedroom Average	266	293	10.1%	27.4%
3 Bedroom Average	383	344	-10.2%	31.3%





South

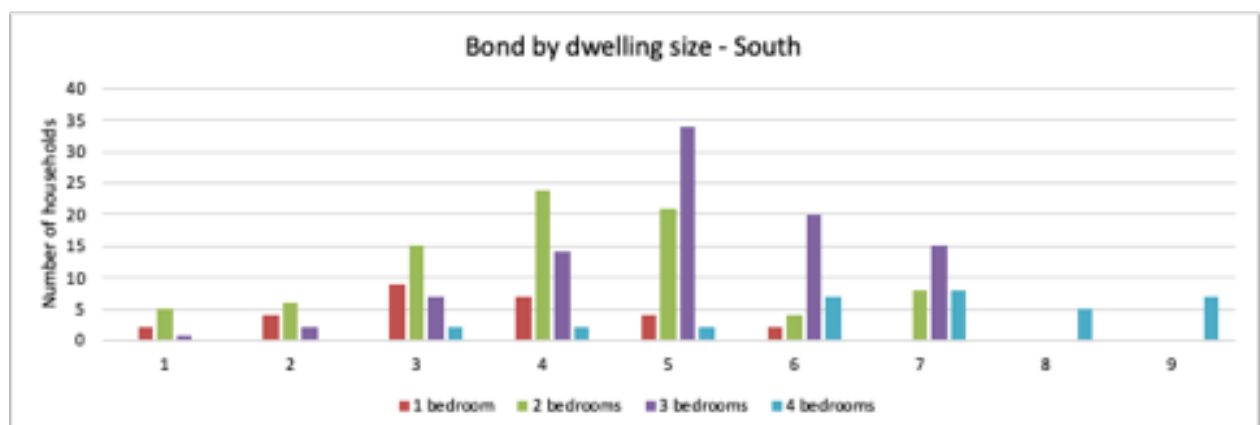


57% of all Advice Line Calls came from people in the South of Tasmania

In comparison to other regions historically:
Highest rent and bond

Tenancy Issue	2021/22	Prev
Repairs & Maintenance	23%	20%
Bond	13%	12%
Other	12%	10%
Notice to Vacate	11%	10%
Lease Breaking	10%	12%
Lease Query	8%	9%
Rent Increase	7%	9%
Access & Privacy	7%	7%
Notice to Terminate	4%	6%
Rent Arrears	3%	3%
General Information	1%	1%

	2020/21	2021/22	Change on Prev Yr	5 Year Change
Ave Rent	390	403	3.3%	32.6%
Ave Bond	1564	1620	3.6%	34.6%
2 Br Ave Rent	355	357	0.6%	29.3%
3 Br Ave Rent	415	431	3.9%	32.6%





OUR LINKS

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 2022

The Role of the Tenants' Union of Tasmania has never been more important. The Tenants' Union of Tasmania remains committed to providing advice, support and assistance to tenants across the state, mindful that a portion of our customers are Tasmania's most vulnerable. These services would not be possible without the vital support and assistance from our sponsors.

The Tasmanian State Government and the Commonwealth Government continue to provide our foundation level funding with numerous other contributors providing additional financial support. As custodians of these funds, we work hard to ensure efficient and effective use of all funding, making sure funds are used appropriately and solely for the purposes for which they have been entrusted to us.

Total income for the year was materially equal to the previous year. Minor movements in miscellaneous income and TACLC wage recovery saw a slight decline in overall income and is not a cause of concern. We will carry a small net surplus into the 2022-23 FY, which is a clear demonstration of exceptional financial management for the FY 2021-22.

I am also pleased to include in this report that during the FY 2021-22, we have been able to return to our Macquarie Street premises after an extended period in temporary accommodation. It is an important statement as we can now close the uncertainty surrounding our accommodation costs and the associated complexities of managing those costs. 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 2022. A copy of the auditor's report is attached to the annual report.

I would like to thank the staff, volunteers, and board members of the Tenants' Union for their support, assistance, and guidance throughout the year. Again, special mention is made to both Ben Bartl and Louise Foster for their hard work, diligence and commitment to the work we do.

Mark Barnett
Treasurer
November 2022

Tenants Union of Tasmania Inc

A.B.N 90 027 237 500

FINANCIAL REPORT

30 June 2022

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, 2022.

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, 2022 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.

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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 24th day of October, 2022

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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 2022:

1. Present fairly the financial position of Tenants Union of Tasmania Inc as at 30 June 2022 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 2022

TENANTS UNION OF TASMANIAN INC
ABN 90 027 237 500

INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
Income		
Commonwealth Grants	\$ 102,720	\$ 73,691
Solicitors' Guarantee	\$ 100,865	\$ 75,600
Law Foundation	\$ 4,580	\$ 4,580
State Government Grants	\$ 244,514	\$ 236,918
Grants - Other	\$ 0	\$ 0
TACLC wage recovery	\$ 0	\$ 22,191
Interest received	\$ 96	\$ 122
Subsidies received	\$ 0	\$ 32,025
Miscellaneous Income	\$ 55,019	\$ 83,081
Total Income	\$ 507,794	\$ 528,208
Expenses		
Auditors Fees	\$ 2,900	\$ 2,870
Advertising	\$ 0	\$ 0
Cleaning	\$ 16	\$ 937
Committee expenses	\$ 250	\$ 0
Electricity	\$ 1,449	\$ 3,853
Fees & Charges	\$ 5,251	\$ 3,457
Insurances	\$ 5,073	\$ 4,541
IT Expenses	\$ 4,323	\$ 9,549
Legal & Professional Fees	\$ 13,610	\$ 878
Memberships & Subscriptions	\$ 742	\$ 810
Minor Equipment Purchases	\$ 149	\$ 275
Office Rent	\$ 25,817	\$ 27,334
Postage	\$ 388	\$ 440
Printing & Stationery	\$ 1,130	\$ 4,947
Rates & Taxes	\$ 168	\$ 8,703
Repairs & Maintenance	\$ 0	\$ 87
Security	\$ 0	\$ 377
Staff Amenities	\$ 2,645	\$ 3,694
Staff Recruitment & Training	\$ 89	\$ 285
Sundry expenses	\$ 510	\$ 427
Telephone & Internet	\$ 5,822	\$ 7,158
Training & Conferences	\$ 227	\$ 455
Travel & Accommodation	\$ 7,122	\$ 2,233
Web Programming	\$ 875	\$ 550
Wages and Salaries	\$ 375,058	\$ 358,594
Superannuation	\$ 35,600	\$ 33,530
Launceston & Northern Advocacy	\$ 0	\$ 9,768
Total Expenses	\$ 489,214	\$ 485,750
Net Surplus/ (Deficit) for the year	\$ 18,580	\$ 42,457

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 2022

	2022	2021
Current Assets		
Westpac Cheque A/c	\$ 3,351	\$ 7,051
Westpac Business Cash Reserve	\$ 508,016	\$ 415,930
Westpac CS Cash Reserve	\$ 47,301	\$ 47,291
Westpac Debit Card	\$ 3,777	\$ 1,760
Petty Cash	\$ 125	\$ 130
Trade Debtors	\$ 68,767	\$ 2,290
Total Assets	<u>\$ 631,337</u>	<u>\$ 474,450</u>
Current Liabilities		
Trade Creditors	\$ 28	\$ 5,381
Grants in Advance	\$ 167,844	\$ 38,487
Solicitors' Guarantee Advance	\$ 50,335	\$ 75,600
PAYG Withholding Tax	\$ 7,650	\$ 7,260
Superannuation Guarantee Liability	\$ 0	\$ 0
Provision for Long Service Leave	\$ 42,280	\$ 32,977
Provision for Annual Leave	\$ 27,043	\$ 17,288
GST Collected	\$ 26,523	\$ 7,714
GST Paid	\$ (1,850)	\$ (3,161)
Total Liabilities	<u>\$ 319,853</u>	<u>\$ 181,546</u>
Net Assets	<u><u>\$ 311,484</u></u>	<u><u>\$ 292,904</u></u>
Equity		
Accumulated Funds	\$ 277,904	\$ 235,446
Moving Reserve	\$ 0	\$ 0
Case Reserve	\$ 15,000	\$ 15,000
Current Operating Surplus	\$ 18,580	\$ 42,457
Total Equity	<u><u>\$ 311,484</u></u>	<u><u>\$ 292,904</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 2022

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.