



Tenants' Union of Tasmania

Annual report **2022/23**

The Tenants' Union of Tasmania



Legal advice
Information &

Representation

Community
Education & Training

Volunteer Development
Program

Supporting Local
Social Change



ACKNOWLEDGEMENT OF COUNTRY

The Tenants' Union of Tasmania wish to acknowledge the Tasmanian Aboriginal community, the palawa and pakana people, who have survived invasion and dispossession, and who continue to maintain their identity, culture, and Aboriginal rights. We pay respect to the palawa and pakana elders past and present.



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ABOUT US

The Tenants' Union of Tasmania is the peak body representing the interests of more than 57,000 residential tenants across Tasmania. We are a not-for-profit community legal centre specialising in residential tenancy law.

Our roles include:

Providing information, advice and representation with tenancy issues

Advocating for individual tenants on residential tenancy issues

Systemic advocacy, including political representation

Facilitating education and training for professionals, community organisations, students and community members about tenancy issues

Vision:

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

MISSION

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 residential 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

ABOUT US

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).

SERVICES

Telephone Advice

9:30am - 4:00pm weekdays

Face-to-Face Advice

In Hobart 9:30am - 12:30pm Tuesday to Thursday.

In Launceston by appointment.



Image: Participants at the National Tenancy Network Meeting held in Hobart on 21 March 2023

CONVENOR'S REPORT

It is with great pleasure that I present the Tenants' Union of Tasmania's 2022-2023 Annual Report.

The Tenants' Union of Tasmania (TUT) has been providing advice, representation and advocacy to all residential tenants in Tasmania for more than 20 years and the demand for all services continues to grow.

It is important to remind ourselves of the aims and purpose of the Tenants' Union, a not-for-profit community organisation offering free services including tenancy advice and support. The Tenants' Union also offers free community legal education and training in issues relating to tenancy, and advocates for the improvement of tenants' rights. It is also important to remind ourselves of who the TUT is, an incorporated body run by members through an elected Management Committee, and staffed by employees and volunteers.

As will be set out in the report, the work of the Tenants' Union has increased over the reporting period and funding continues to be a concern. The 2021 Census highlighted an 11% per cent increase in persons renting (from 51,961 in 2016 to 57,762). As well, demand for services continue to increase without any increase in core funding. This has resulted in extra pressure on existing staff. For example, over the last five years, the advice and representation we have provided in person, over the phone and at the Magistrates Court has increased by 25 per cent (from 2699 in 2018/19 to 3889 in 2022/23).

To show further evidence of the demand, the Tenants' Union provided comment to the media on 111 occasions during the past year including reform of the Residential Tenancy Act, increasing supply of social and affordable homes, encouraging investors to return empty homes to the long-term rental market and better regulation of short-stay accommodation.

Law reform in the area of tenancy and housing policy has continued to be a priority for the Tenants' Union. During the year the Tenants' Union provided submissions and responses on matters including:

- A response to the Senate's Worsening Rental Crisis in Australia Inquiry calling for a significant increase in social housing; an increase in income support and; reform of residential tenancy legislation across Australia.
- A submission to the Tasmanian Housing Strategy Discussion Paper with recommendations including reform of the Residential Tenancy Act 1997 (Tas), better

regulation of short-stay accommodation, and that the State Government encourage investors to make their empty homes available to long-term tenants.

- Released a report on the hosts of entire property short stay accommodation within the Hobart City Council municipality. The report found that the majority of the 506 permits are held by Tasmanians, and by individuals not by companies. The report also found that the average host has 3.2 properties in Tasmania and property worth \$2.6M in Tasmania alone.

The work of the Tenants' Union is undertaken by a small group of employees and volunteers, led by the Principal Solicitor, Ben Bartl. I want to thank Ben, his staff and all of the volunteers for their uncompromised commitment to the work they do to further the aims and purpose of the Tenants' Union.

I would also like to note my gratitude to the Management Committee, Michelle Parker, Bernard Goh, Lena Lashin, Mark Barnett, James Milligan and Paul Kelly who all volunteer their time, skill and knowledge to furthering the strategic direction and goals of the Tenants' Union. I thank the Committee members, both new and long standing for their support during the year.

Before I end this report, I want to recognise Tim Walter's contribution. Tim was on the Management Committee for six years from 2016/17-2021/22 before stepping down in 2022 due to work commitments. He was Chairperson for 5 years (2016/17-2020/21) and was also the Acting Principal Solicitor in 2014 when Meredith Barton was on maternity leave.

Pia Struwe

Convenor

November 2023

PRINCIPAL SOLICITOR'S REPORT

After two years of disruption caused by COVID-19 and the repairs carried out to our Hobart office following the roof blowing off, our offices in Hobart and Launceston returned to full service. As the data contained in this report makes clear, the support we provide continues to increase with more renters relying on us to provide support.

The past year has seen an emphasis on law reform with Tasmanian falling behind other Australian jurisdictions and the protections afforded to renters in other States and Territories. As well, we have also sought to focus on initiatives that would more quickly increase supply including calling for better regulation of the short-stay accommodation sector and measures that would encourage investors to return their empty homes to the long-term rental market and.

In March 2023 we welcomed delegates from around Australia to the National Tenancy Network Meeting. The network meeting was held prior to the Community Legal Centres Australia Conference and was an opportunity to hear about campaigns and reforms being introduced across Australia to provide better protections for renters.

Sadly, Tasmania's rental affordability crisis continues to worsen with the Australian Bureau of Statistics reporting that Tasmania had far and away the largest increases in rent of any jurisdiction in Australia. Whilst median rents had increased by 44 per cent in Tasmania over the last 4.5 years, the next highest jurisdiction was Western Australia where rents had increased by 29 per cent. In other jurisdictions, rents had increased by 19 per cent in South Australia and the Australian Capital Territory, 18 per cent in Queensland, 12 per cent in Victoria 11 per cent in the Northern Territory and 8 per cent in New South Wales. 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.

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 through the National Legal Assistance Partnership. 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.

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 3800 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.

To commemorate the memory of our long-standing Principal Solicitor Meredith Barton née Upchurch who worked with us for fourteen years before passing away in 2021, we established a 'Volunteer of the Year' Award in 2022 with the inaugural recipients being Alex Fry and Nathaniel Lau. Both Alex and Nathaniel were outstanding volunteers and very deserving of the award.

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, Lena Lashin and Paul Kelly for their membership of the committee.

Ben Bartl

Principal Solicitor

November 2023



Image: Alex & Nathaniel with Volunteer of the Year 2022 awards

PEOPLE

VOLUNTEERS

Amira Azreen
Abraham Becker
Gary Chung
Dani Eisler
Alex Fry
Shae Huddleston

Kate Kelly
Louise Saunders
Sharon Soo
Alvin Tan
Mark Weaver
Gerard Webb

MANAGEMENT COMMITTEE

Mark Barnett
Bernard Goh
Paul Kelly
Lena Lashin
James Milligan
Michelle Parker
Pia Struwe

Treasurer
Public Officer
Committee Member
Committee Member
Secretary
Committee Member
Convenor

STAFF

Benedict Bartl
Alex Bomford
Julia Ely
Louise Foster
Matthew Graves
Andrew Smith

Principal Solicitor
Senior Solicitor
Communications Officer
Finance Officer
Solicitor
Senior Solicitor (Launceston)

THANK YOU

We also thank Pam Barrett and Bernie of Hobart Community Legal Service (HCLS), Cam and Harvey Yarnell and the team at Mac+More, the Ionata Digital team, staff at Hobart Community Legal Service, Launceston Community Legal Centre, North West Community Legal Centre and all tenants who have contacted us over the last year.

SERVICE ACTIVITY

OVERVIEW

The number of clients we assist, continues to grow. In fact, with around 17 per cent growth it was the second largest increase in client numbers since the start of our record keeping in 2006.

Of the 3889 clients we assisted, a large majority (3382) were assisted through our phone advice service. Phone advice demand increased by 11 per cent. The number of clients we advised face-to-face tripled from 119 in 2021/22 to 357 in 2022/23. However, numbers had been lower than usual due to the COVID-19 pandemic and our temporary relocation from our Hobart office that affected our service in the last financial year.

Our work was achieved with the equivalent of 4.3 full-time staff (FTE), of which 3.5 FTE is legal staff and 0.8 FTE is administrative staff.

	20/21	21/22	22/23	Long Term Ave
Tenant Advice:	3332	3334	3889	2848
Made Up Of:				
Face-to-Face	339	119	357	388
Cases Opened	111	167	150	115
Phone Advice	2901	3048	3382	2436
Region:				
South	57%	57%	56%	60%
North	26%	28%	29%	26%
North West	17%	15%	15%	14%

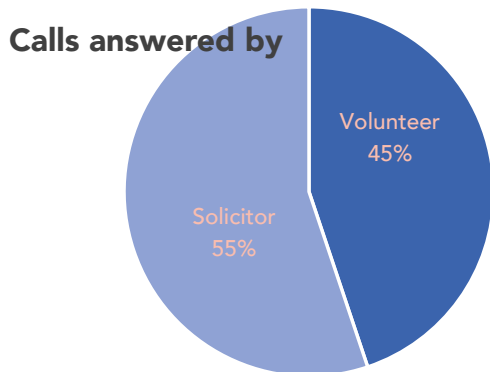
TELEPHONE ADVICE LINE

The telephone advice line is by far the most frequently used method of individual contact and support at the Tenants' Union – 87 per cent 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 12 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.



FACE-TO-FACE ASSISTANCE

Face-to-face assistance has tripled this financial year compared to the previous year, from 119 to 357. However, COVID and our temporary office displacement in Hobart meant that numbers were very low to start with. The long-term average for face-to-face assistance is 388.

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.

SERVICE ACTIVITY

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, 150 case files were opened and 45 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 the threat of eviction.

We continued our duty solicitor service in Hobart and Launceston. The 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, MEDIA & SOCIAL MEDIA

In the financial year 2022/23 our website (tutas.org.au) remained busy with 51,116 visits. This is an increase of 8.3 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 39,901 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
- All About Rent.

Over the past year, we had 110 media appearances, consisting of 51 contributions to print and online articles, 40 radio interviews and 19 TV appearances.

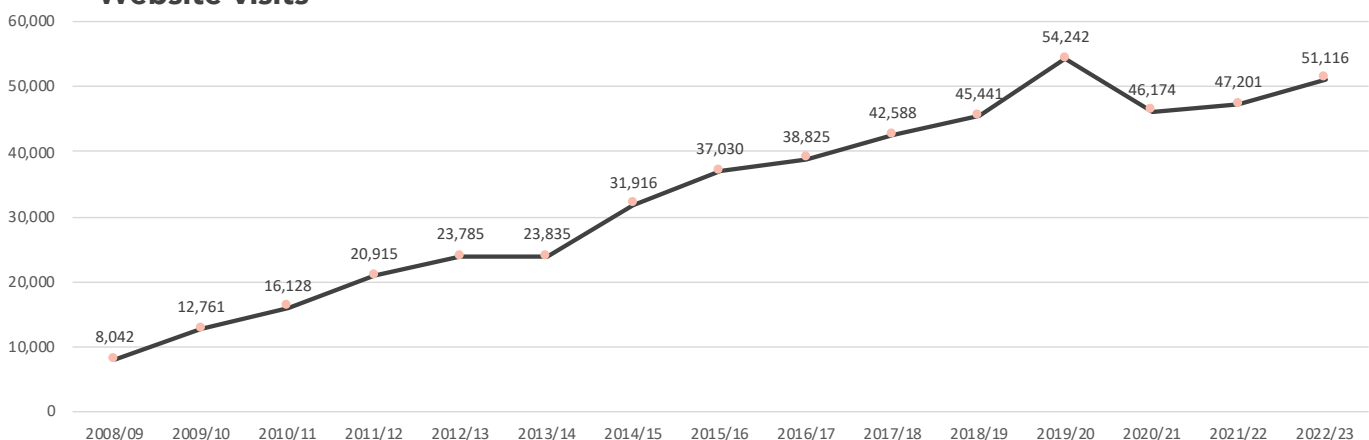
The topics we talked most about were short-stay accommodation (27 times), case studies (26 times) and statistical data (20 times).

The Tenants' Union's 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 2,786 to 2,962. Over the financial year our 107 published posts had a reach of 28,316. On Twitter (now X) 76 tweets reached a further 17,000 people.

COMMUNITY LEGAL EDUCATION

In the past financial year our staff conducted nine community legal education sessions and presentations to community groups, community housing and other sector workers as well as one stall open to the general public. Each CLE reached on average 37 people.

Website visits



POLICY & LAW REFORM

The Law Reform and Policy work undertaken by the Tenants' Union in the 2022/23 financial year included the following areas:

RESIDENTIAL TENANCY ACT 1997 (TAS)

For a number of years now we have continued to advocate for a review of the *Residential Tenancy Act 1997 (Tas)*. In October 2022 we provided a submission to the Tasmanian Housing Strategy Discussion Paper. In our submission we emphasised the need to abolish no ground evictions, the need for rent controls, more leniency for pets in rentals and the strengthening of minimum standards to improve energy efficiency.

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 recommending the regulation of the short stay accommodation sector in response to the Tasmanian Housing Strategy Discussion Paper, by drafting a letter to the members of the Tasmanian House of Assembly in cooperation with TasCOSS and Shelter Tasmania and publishing a report called "Meet the Hosts" that critically analysed common narratives and tropes around short-stay accommodation owners against data on hosts within the Hobart City Council municipality.

EMPTY HOMES

Similar to regulating 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. We repeated our 2021 study on empty homes in Tasmania by again asking 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.

We used the results of our study to create and publish a short video advocating for an empty homes levy in September 2022, published a Q&A on the concept of empty homes levies on our website and wrote a letter to the Premier in February 2023. We also included a call for an empty homes levy in our Tasmanian Housing Strategy Discussion Paper in October 2022.

COST OF LIVING INQUIRY

We provided a submission to a Senate Cost of Living Inquiry calling for a significant increase in social housing and income support, a review of commonwealth rent assistance and a strengthening of residential tenancy legislation in May 2023.

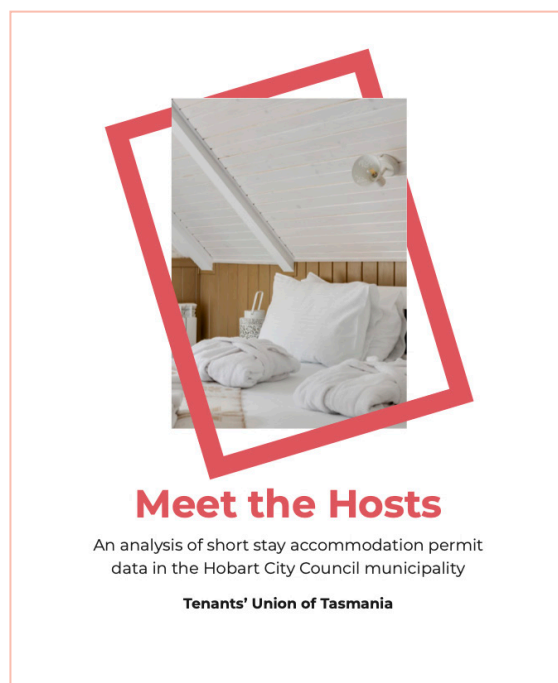
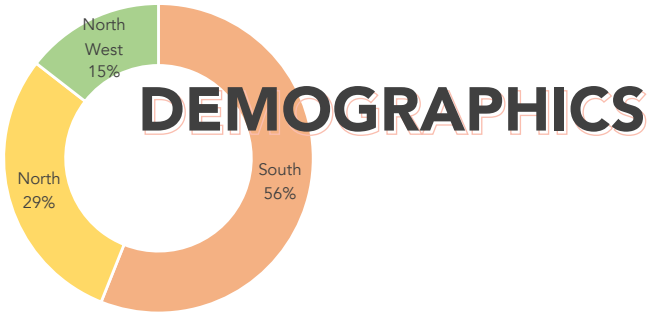


Image: *Meet the Hosts* report cover, 2023

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.



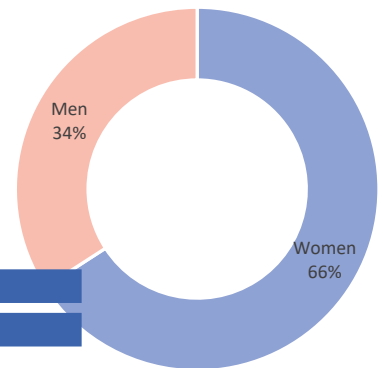
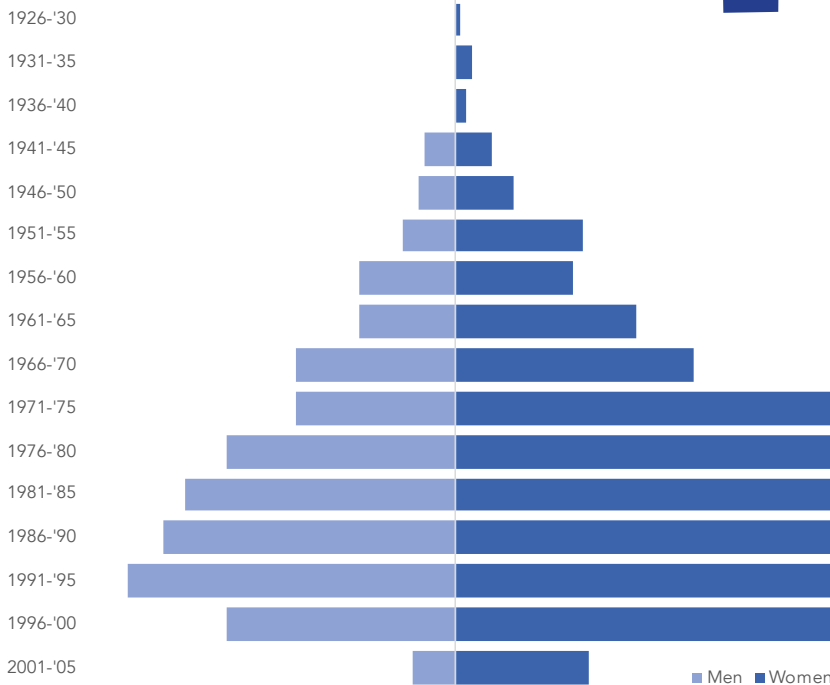
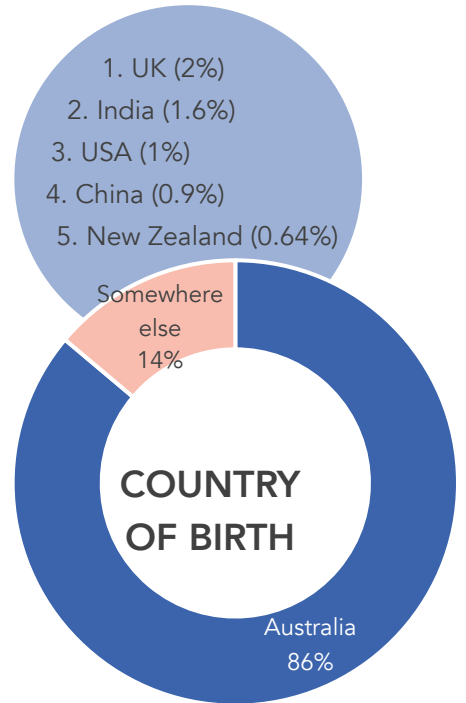
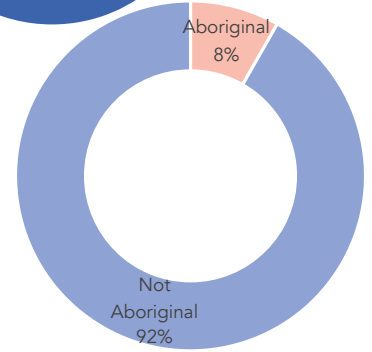
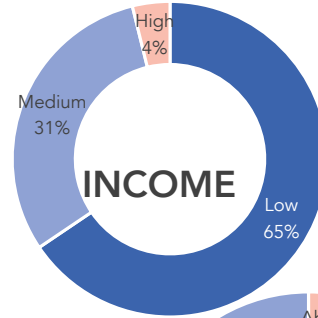
Over the past financial year a little over half of our clients lived in the South of Tasmania, 29 per cent lived in the North and 15 per cent were from the North West of the state.

As in previous years around two thirds of our clients were women, with the largest group being born between 1991 and 1995. However, women in their ninties also required our help.

The vast majority (86 per cent) of tenants were born in Australia, 14 per cent were born overseas. Of those born overseas the largest group came from the United Kingdom (2 per cent of all callers), followed by India, the United States of America, China and New Zealand.

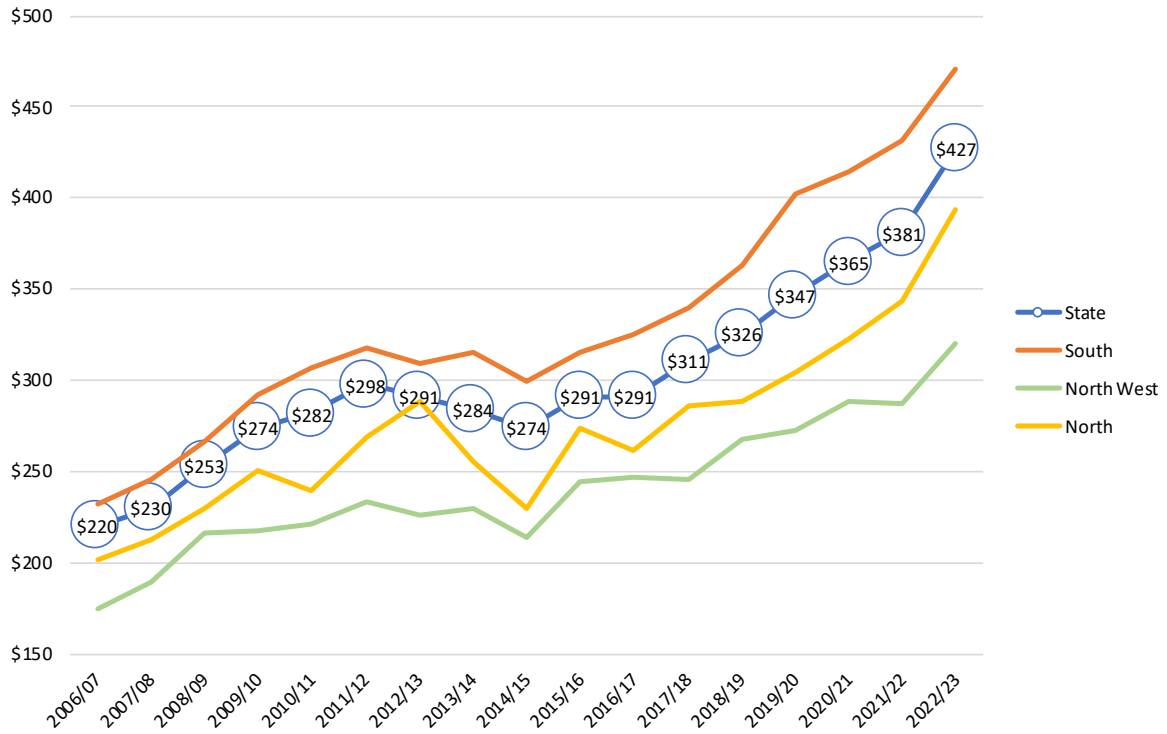
Most of our callers described their income as low, but it is noticeable that the percentage of medium income earners is increasing amongst people seeking legal advice in relation to a rental. Only 4 per cent of callers were high income earners.

The number of people who were of Aboriginal or Torres Strait Islander appears to be stable at 8 per cent over the past few years, but up from around five percent prior to 2016/17.

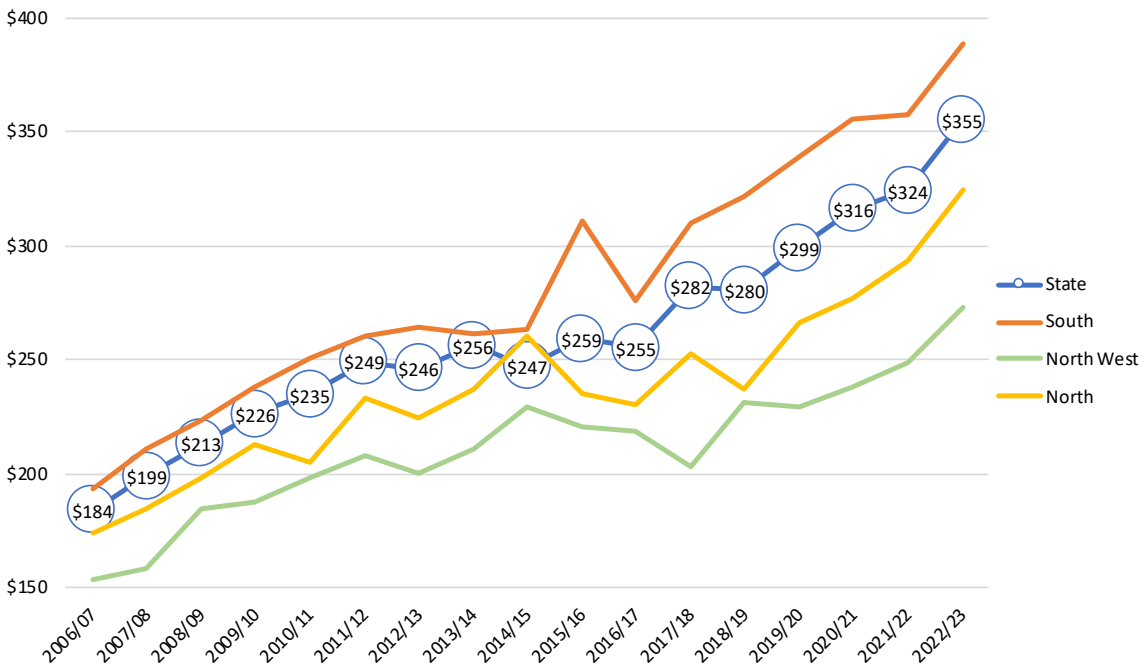


RENTS

3-BEDROOM RENT BY REGION

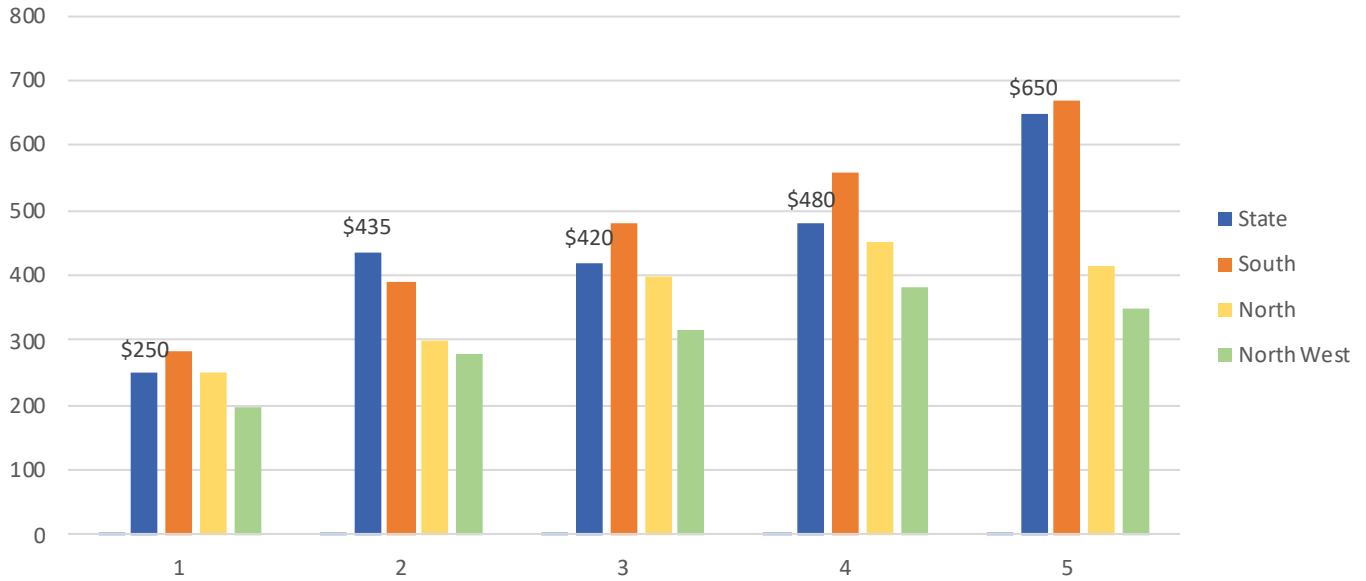


2-BEDROOM RENT BY REGION

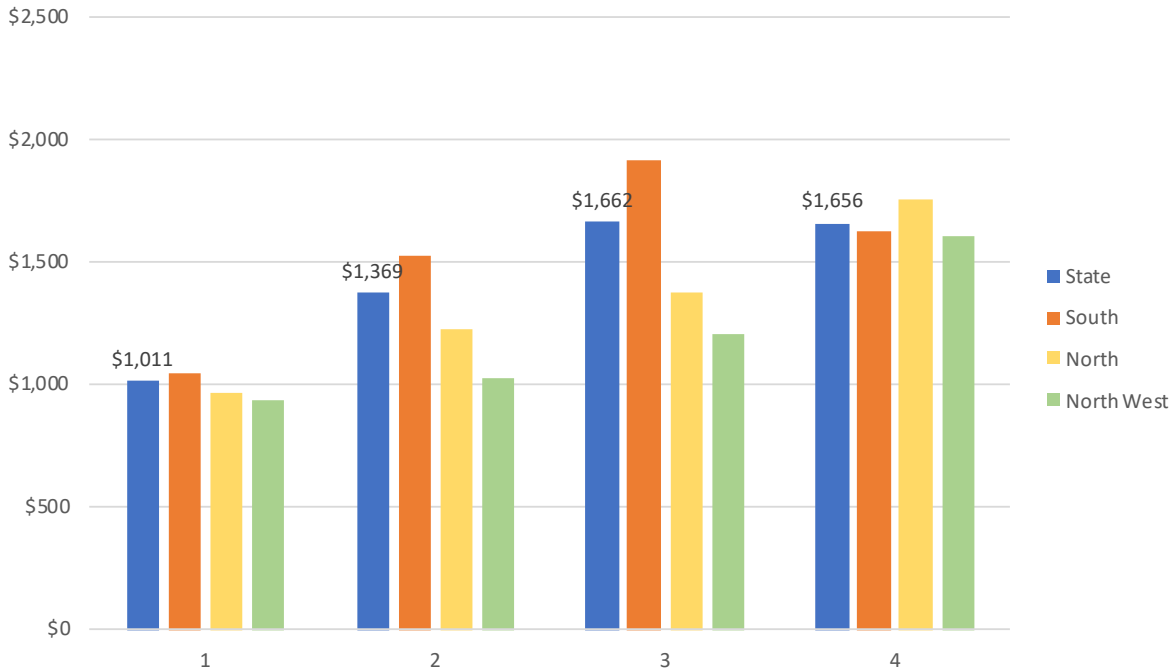


RENTS

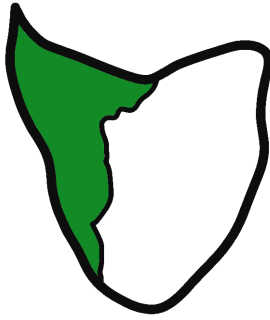
RENT BY DWELLING SIZE & REGION



BOND BY DWELLING SIZE & REGION



NORTH WEST

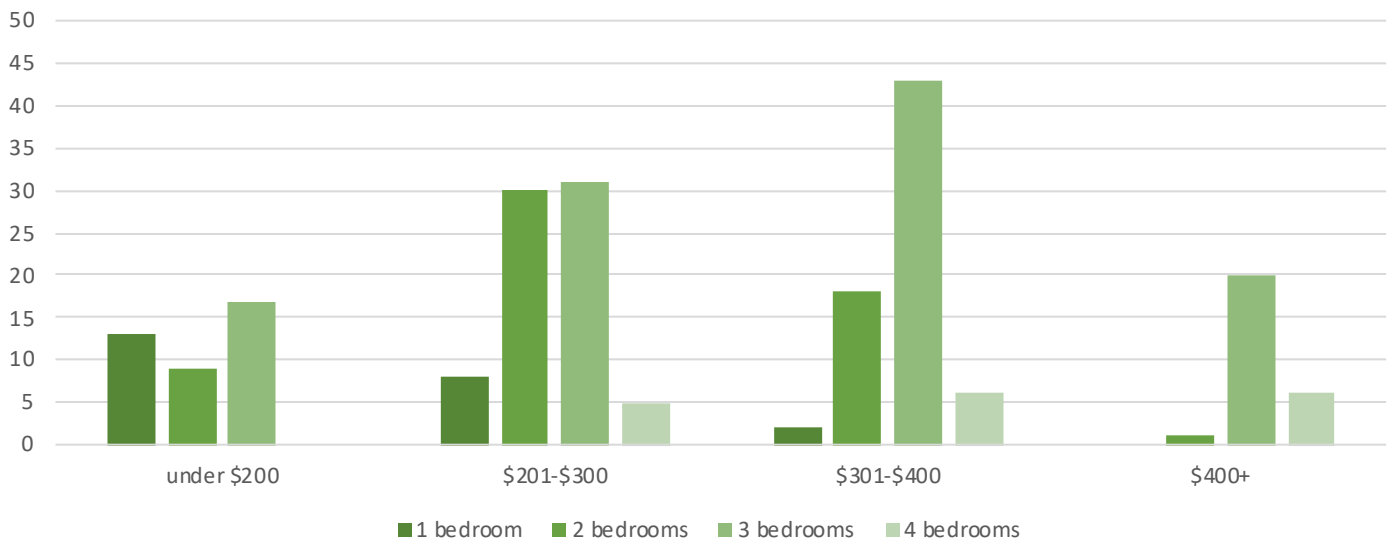


15 per cent of calls to the Tenants' Union advice line came from the North West.

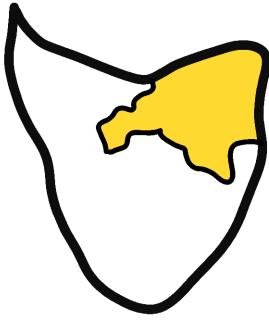
Tenancy Issue	2022/23	Prev. Year
Repairs & Maintenance	22%	24%
Lease Query	13%	11%
Notice to Vacate	12%	18%
Bond	11%	8%
Access & Privacy	10%	11%
Other	9%	11%
Lease Breaking	7%	5%
Rent Increase	7%	6%
Notice to Terminate	3%	3%
General Information	3%	0%
Rent Arrears	3%	3%

	2021/22	2022/23	Year Change	5-Year Change
Ave Rent	270	297	10%	29.7%
Ave Bond	1063	1118	5.2%	28.1%
2 BR Ave Rent	249	278	11.4%	36.9%
3 BR Ave Rent	287	315	9.8%	28.6%

RENT BY DWELLING SIZE - NORTH WEST



NORTH

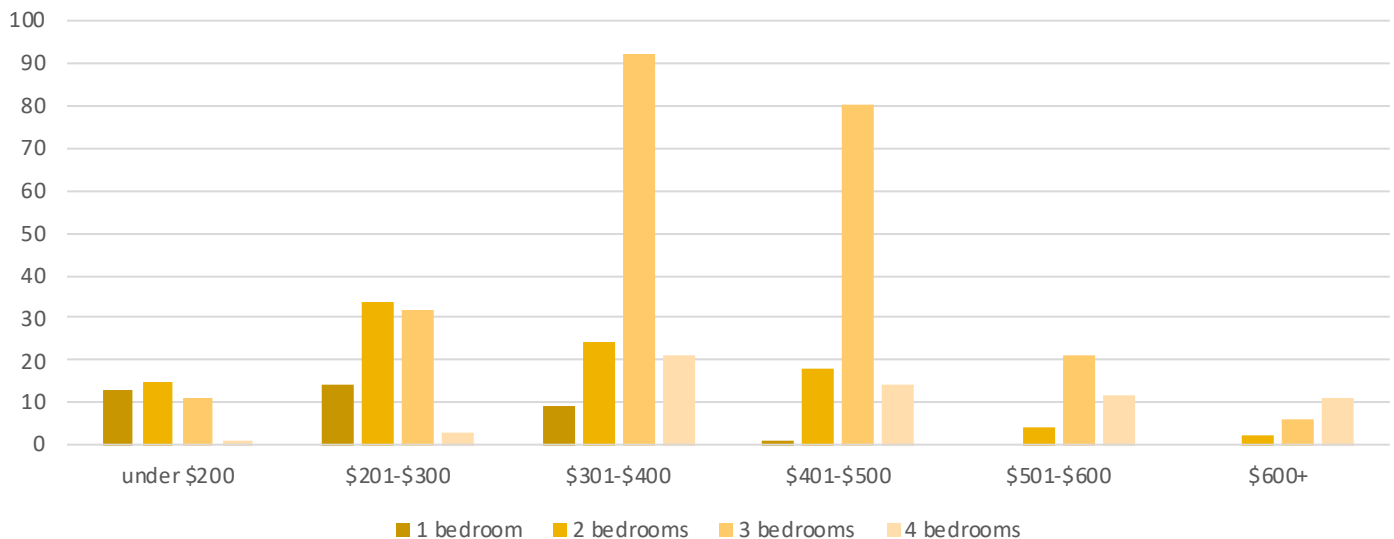


29 per cent of clients called the advice line from the North of Tasmania.

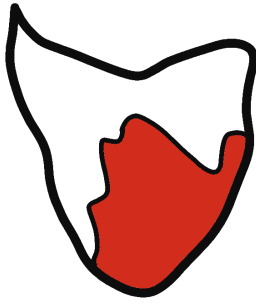
Tenancy Issue	2022/23	Prev. Year
Repairs & Maintenance	21%	20%
Lease Breaking	13%	10%
Bond	13%	13%
Notice to Vacate	11%	12%
Lease Query	10%	8%
Rent Increase	10%	11%
Other	8%	10%
Access & Privacy	6%	7%
Notice to Terminate	4%	4%
Rent Arrears	3%	3%
General Information	1%	2%

	2021/22	2022/23	Year Change	5-Year Change
Ave Rent	322	353	9.6%	29.8%
Ave Bond	1334	1302	-2.4%	27.8%
2 BR Ave Rent	293	300	2.4%	18.6%
3 BR Ave Rent	344	400	16.3%	39.9%

RENT BY DWELLING SIZE - NORTH



SOUTH

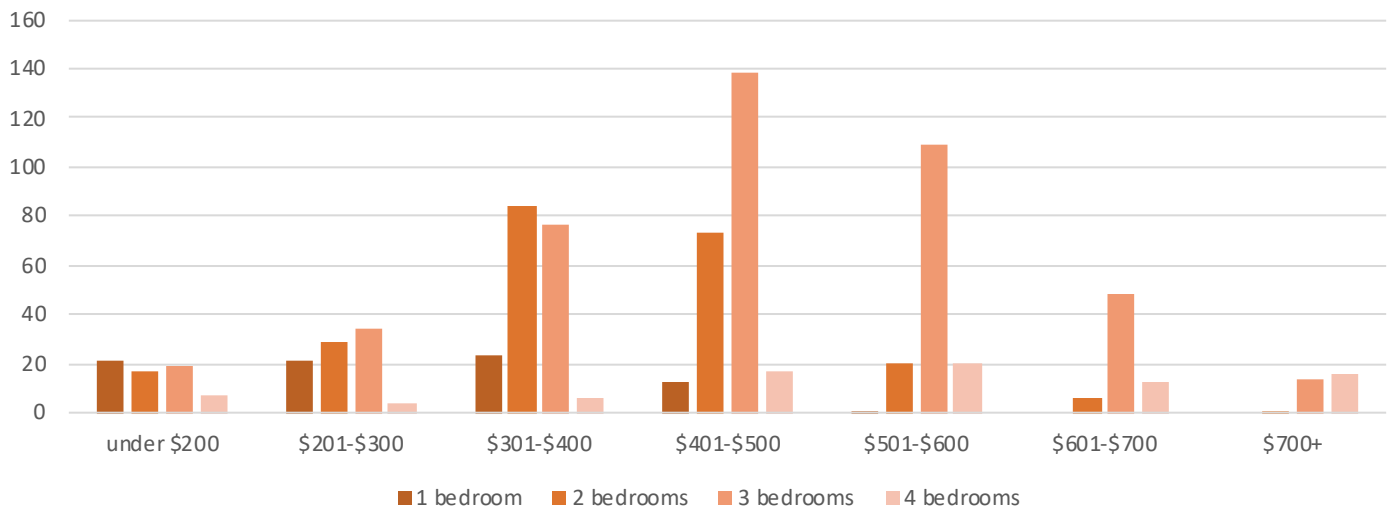


56 per cent of the tenants we spoke to lived in the South of Tasmania.

Tenancy Issue	2022/23	Prev. Year
Repairs & Maintenance	23%	23%
Lease Breaking	13%	10%
Bond	12%	13%
Lease Query	11%	8%
Notice to Vacate	9%	11%
Other	9%	12%
Rent Increase	6%	7%
Access & Privacy	6%	7%
Notice to Terminate	5%	4%
Rent Arrears	3%	3%
General Information	3%	1%

	2021/22	2022/23	Year Change	5-Year Change
Ave Rent	403	439	8.9%	34.7%
Ave Bond	1620	1659	2.4%	35.5%
2 BR Ave Rent	357	390	9.2%	25.8%
3 BR Ave Rent	431	480	11.4%	41.2%

RENT BY DWELLING SIZE - SOUTH



OUR LINKS

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

MEMBER OF:

- National Association of Renters Organisations (NARO)
- Shelter Tasmania
- Community Legal Centres Australia
- 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
- Homes Tasmania
- Tasmania Legal Aid
- Housing and Community Research Unit, University of Tasmania
- Neighbourhood Houses Tasmania (NHT)
- Advocacy Tasmania
- Hobart Community Legal Service

TREASURER'S REPORT

This year has again seen the role of the Tenant's Union of Tasmania (TUT) front and centre in the provision of assistance, support, advice and advocacy to and for tenants across the state. We continue to meet the challenges of a difficult economic environment where we have seen the cost-of-living increases at unprecedented levels. We are reminded again that across the state our services are largely consumed by our most vulnerable community members.

We provide these services with the help and support of our key state and federal 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. We ensure funds are used appropriately and only for the purposes for which they have been entrusted to us.

Our 2022-23 budget forecast a marginal loss. This was, thankfully, avoided with in fact a slight surplus resulting due to a small rise of 9% in income to \$551k. The hard work done in the 2022-23 around funding will continue. We will again explore additional funding opportunities, if any, in order that we are positioned well to support a rising demand; we have seen increased use of TUT services with record numbers of client interactions; at the close of the 2022-23 FY more files were opened, more face to face advice given and more phone calls taken than the previous comparable reporting period (June 2022) – and the previous decade.

As with prior years, both employee entitlements and carried forward grant surpluses are fully funded. Our accumulated funds are strong.

The financial statements were audited by Michael J Muller for the year ending 30 June 2023. 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 Tenant's 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 2023



Image by Nathaniel Lau, 2023

Tenants Union of Tasmania Inc

A.B.N 90 027 237 500

FINANCIAL REPORT

30 June 2023

Audit Report
Statement by Members
Income and Expenditure Statement
Statement of Changes in Equity
Balance Sheet
Statement of Cash Flows
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, the Statement of Changes in Equity, the Statement of Cash Flows, and the Notes to the Financial Statements for the year ended 30 June 2023.

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 2023 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.

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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

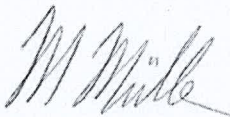
My responsibility is to express an opinion on the financial report based on my audit. My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. 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.

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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 eleventh day of October 2023

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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, the Statement of Changes in Equity, the Statement of Cash Flows and the Notes to and forming part of the accounts, for the year ended 30 June 2023:

1. Present fairly the financial position of Tenants Union of Tasmania Inc as at 30 June 2023 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 1st this second day of November 2023

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
Income		
Commonwealth Grants	\$ 205,672	\$ 102,720
Solicitors' Guarantee	\$ 88,135	\$ 100,865
Law Foundation	\$ 0	\$ 4,580
State Government Grants	\$ 250,015	\$ 244,514
Grants - Other	\$ 0	\$ 0
Interest received	\$ 6,124	\$ 96
Subsidies received	\$ 0	\$ 0
Miscellaneous Income	\$ 1,520	\$ 55,019
Total Income	<u>\$ 551,466</u>	<u>\$ 507,794</u>
Expenses		
Auditors Fees	\$ 3,050	\$ 2,900
Advertising	\$ 211	\$ 0
Cleaning	\$ 875	\$ 16
Committee expenses	\$ 153	\$ 250
Electricity	\$ 1,990	\$ 1,449
Fees & Charges	\$ 1,021	\$ 5,251
Insurances	\$ 4,823	\$ 5,073
IT Expenses	\$ 3,680	\$ 4,323
Legal & Professional Fees	\$ 2,039	\$ 13,610
Memberships & Subscriptions	\$ 4,803	\$ 742
Minor Equipment Purchases	\$ 2,783	\$ 149
Office Rent	\$ 25,172	\$ 25,817
Postage	\$ 457	\$ 388
Printing & Stationery	\$ 1,961	\$ 1,130
Rates & Taxes	\$ 8,453	\$ 168
Repairs & Maintenance	\$ 664	\$ 0
Security	\$ 272	\$ 0
Staff Amenities	\$ 4,074	\$ 2,645
Staff Recruitment & Training	\$ 0	\$ 89
Sundry expenses	\$ 240	\$ 510
Telephone & Internet	\$ 3,280	\$ 5,822
Training & Conferences	\$ 3,876	\$ 227
Travel & Accommodation	\$ 2,900	\$ 7,122
Web Programming	\$ 805	\$ 875
Wages and Salaries	\$ 424,228	\$ 375,058
Superannuation	\$ 43,315	\$ 35,600
Total Expenses	<u>\$ 545,125</u>	<u>\$ 489,214</u>
Net Surplus/ (Deficit) for the year	<u><u>\$ 6,341</u></u>	<u><u>\$ 18,580</u></u>

The accompanying notes form part of the financial statements

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	<u>2023</u>	<u>2022</u>
Opening Accumulated Funds	\$ 296,484	\$ 277,904
Surplus from ordinary activities	\$ 6,341	\$ 18,580
Closing Accumulated Funds	<u>\$ 302,825</u>	<u>\$ 296,484</u>

The accompanying notes form part of the financial statements

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

BALANCE SHEET
AS AT 30 JUNE 2023

	2023	2022
Current Assets		
Westpac Cheque A/c	\$ 637	\$ 3,351
Westpac Business Cash Reserve	\$ 559,159	\$ 508,016
Westpac CS Cash Reserve	\$ 47,782	\$ 47,301
Westpac Debit Card	\$ 2,557	\$ 3,777
Petty Cash	\$ 8	\$ 125
Trade Debtors	\$ 503	\$ 68,767
Total Assets	<u>\$ 610,646</u>	<u>\$ 631,337</u>
Current Liabilities		
Trade Creditors	\$ 1,032	\$ 28
Grants in Advance	\$ 161,089	\$ 167,844
Solicitors' Guarantee Advance	\$ 37,800	\$ 50,335
PAYG Withholding Tax	\$ 9,260	\$ 7,650
Superannuation Guarantee Liability	\$ 0	\$ 0
Provision for Long Service Leave	\$ 50,683	\$ 42,280
Provision for Annual Leave	\$ 30,347	\$ 27,043
GST Payable	\$ 2,610	\$ 24,673
Total Liabilities	<u>\$ 292,821</u>	<u>\$ 319,853</u>
Net Assets	<u><u>\$ 317,825</u></u>	<u><u>\$ 311,484</u></u>
Equity		
Accumulated Funds	\$ 302,825	\$ 296,484
Case Reserve	\$ 15,000	\$ 15,000
Total Equity	<u><u>\$ 317,825</u></u>	<u><u>\$ 311,484</u></u>

The accompanying notes form part of the financial statements

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
Cash Flow From Operating Activities		
Receipts from operations	\$ 613,605	\$ 441,195
Payments to suppliers and employees	\$ (572,156)	\$ (350,907)
Cash generated from operations	\$ 41,449	\$ 90,288
Interest paid	\$ 0	\$ 0
Net cash provided by (used in) operating activities	<u>\$ 41,449</u>	<u>\$ 90,288</u>
Cash Flow From Investing Activities		
Interest Received	\$ 6,124	\$ 122
Payment for purchase of property, plant and equipment	\$ 0	\$ 0
Proceeds from sale of property, plant and equipment	\$ 0	\$ 0
Net cash provided by (used in) investing activities	<u>\$ 6,124</u>	<u>\$ 122</u>
Cash Flow From Financing Activities		
Subsidies & Government Stimulus Assistance	\$ 0	\$ 0
Payment from reserves	\$ 0	\$ 0
Proceeds from borrowings	\$ 0	\$ 0
Repayment of borrowings	\$ 0	\$ 0
Net cash provided by (used in) financing activities	<u>\$ 0</u>	<u>\$ 0</u>
Net increase (decrease) in cash held	\$ 47,573	\$ 90,410
Cash at the beginning of the year	\$ 562,570	\$ 472,160
Cash at the end of the year (Note 1)	<u>\$ 610,143</u>	<u>\$ 562,570</u>

The accompanying notes form part of the financial statements

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
Note 1. Reconciliation of Cash		
For the purposes of the statement of cash flows, cash includes cash on hand and in banks, and investments in money market instruments, net of outstanding bank overdrafts.		
Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Westpac Cheque A/c	\$ 637	\$ 3,351
Westpac Business Cash Reserve	\$ 559,159	\$ 508,016
Westpac CS Cash Reserve	\$ 47,782	\$ 47,301
Westpac Debit Card	\$ 2,557	\$ 3,777
Petty Cash	\$ 8	\$ 125
	\$ 610,143	\$ 562,570

Note 2. Reconciliation of Net Cash Provided

Surplus from ordinary activities	\$ 6,341	\$ 18,580
Interest received	\$ (6,124)	\$ (122)
Changes in Assets and Liabilities		
Movement in receivables	\$ 68,263	\$ (66,477)
Movement in payables and accruals	\$ (38,737)	\$ 119,249
Movement in employee entitlements	\$ 11,706	\$ 19,058
Movement in provisions	\$ 0	\$ 0
Net cash provided by operating activities	\$ 41,449	\$ 90,288

The accompanying notes form part of the financial statements

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies

This financial report is a special purpose financial report prepared in accordance with the financial reporting requirements of the Associations Incorporation Act (1964) and the disclosure requirements of AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* to the extent applicable as required by the ACNC Regulations 2022. The committee has determined that Shelter Tasmania Inc. is not a reporting entity.

The financial report has been prepared on an accrual basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report

a. Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation of this financial report and are consistent with prior years unless otherwise stated.

AASB 101 Presentation of Financial Statements.

AASB 107 Statement of Cash Flows.

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

AASB 124 Related Party Disclosure.

AASB 1048 Interpretation of Standards.

AASB 1054 Australian Additional Disclosures.

b. Property, Plant and Equipment (PPE)

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

c. Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

TENANTS UNION OF TASMANIA INC
ABN 90 027 237 500

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

d. Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

e. Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result, and that outflow can be reasonably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

g. Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

h. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

i. Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services not received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.