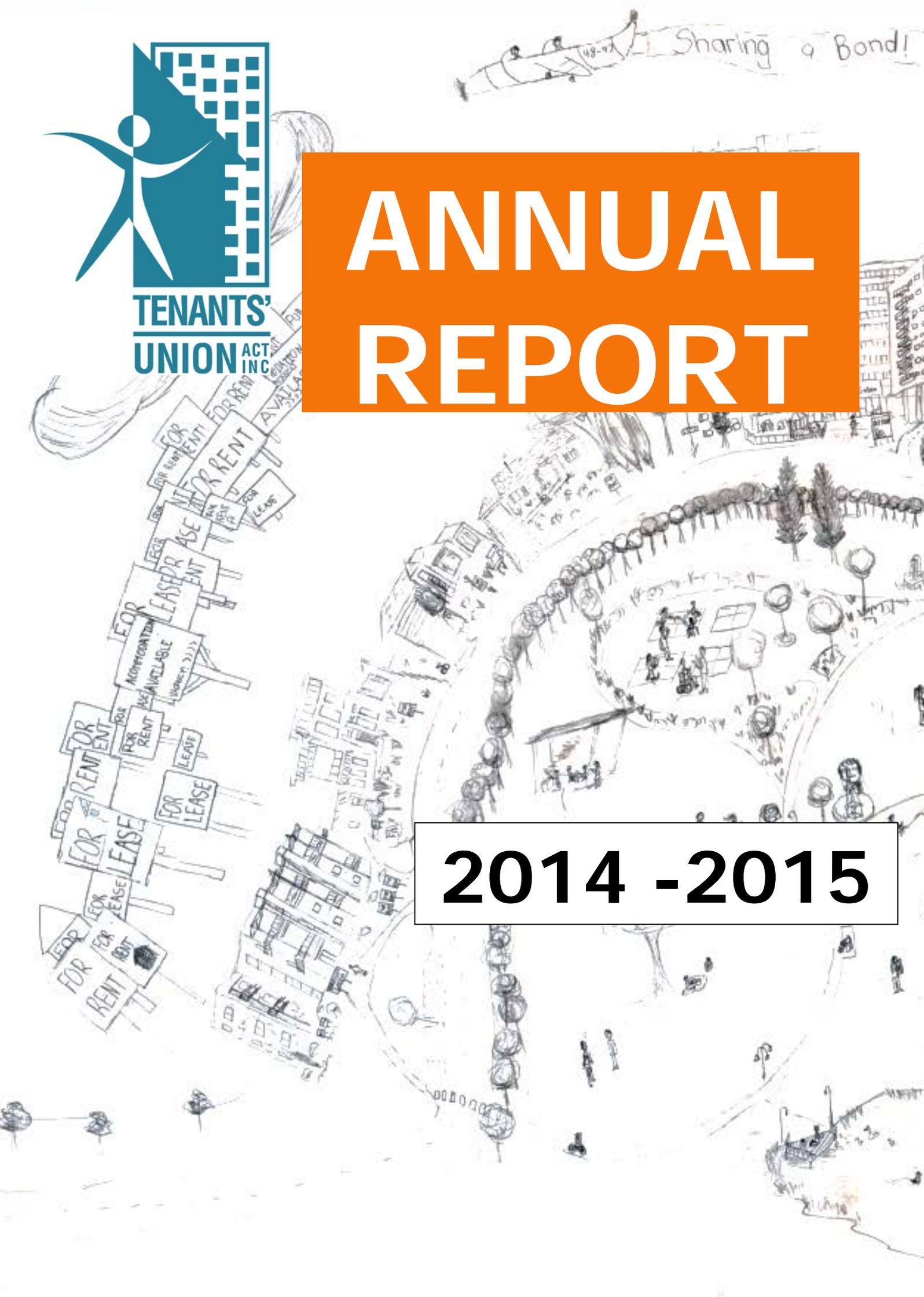


Sharing a Bond!



ANNUAL REPORT

2014 - 2015



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Tenants' Advice Service
(02) 6247 2011

Editor: Deborah Phippen, with thanks to Committee members.

Cover art – based on "Sharing a Bond" by Leo Francois, 1st Prize ITD Art Competition 2014

The Tenants' Union acknowledges the financial support and assistance received from members and from the ACT Government (Justice and Community Safety Directorate and the Community Services Directorate (Housing ACT)).

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TU Mission Statement

The ACT Tenants' Union is an organisation for tenants by tenants that seeks to enable all tenants to enjoy appropriate, affordable, accessible and secure housing in the ACT.

Core Values

The ACT Tenants' Union is a non-profit community organisation committed to:

- the participatory involvement of tenants to achieve its vision and aims and promoting rental housing which meets the needs of tenants;
- ensuring tenants' views are recognised and incorporated into decision making processes;
- educating tenants and other stakeholders about their rights and responsibilities;
- promoting self help mechanisms for tenants seeking dispute resolution;
- fostering effective dispute resolution mechanisms;
- ensuring provision of high quality assistance to tenants through input into effective delivery of a Tenants' Advice Service (TAS) and other tenancy support services;
- fostering high morale and work satisfaction, and providing career and development opportunities for TU and TAS staff (as far as possible);
- the continued use of resources resulting from investment of tenants' bond money to support the rights of tenants, and increasing funds targeted to directly supporting the rights of tenants;
- supplementing funded resources with effective voluntary resources and coordinating both to ensure the TU ACT is recognised as a well-managed organisation with effective internal and external stakeholder relationships.



TU Reception Area

Committee Membership

The Tenants' Union (TU) Management Committee is formed each year from volunteer members of the Union who are nominated and elected at the Annual General Meeting. Committee membership consists of three executive positions, four general positions and one staff representative. During 2014/15 the committee membership comprised:

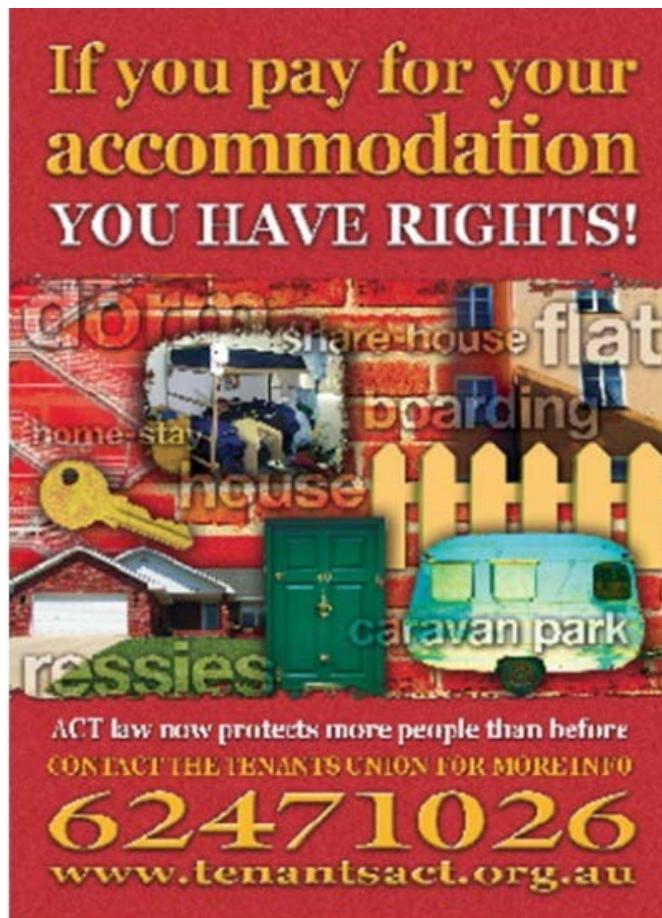
President Lauren Farrell
Treasurer Anne Macduff
Secretary Genevieve Bolton

General Committee Shelagh Keith
Penny Rumble
Helen Merritt
Leigh Watson
Penny Leemhuis

Staff Rep/Public Officer Deborah Phippen

The efforts of all committee members are greatly appreciated.

Members freely give their valuable time and their contributions are integral to the smooth running of the organisation.



TU Staff

Paid Staff

Executive Officer: Deborah Phippen
Principal Solicitor: Tich Pasipanodya (to Dec)
Vanessa Faulder (from Feb)
Office Coordinator: Nicola Hearn
(part-time)

TAS line advice workers:
Advice & Project: Adelaide Rief (to May)
Stephanie Triefus (from May)
Advice (part-time): Sarah Hein

Changes:

In December Tich moved on to his own practice. We were very happy to welcome Vanessa who joined us with extensive ACT tenancy law, and CLC, experience.

We bid a fond farewell to Adelaide after three years with us as she moved on follow her passion for creative arts. We were lucky to find Stephanie

Unpaid Staff

At the end of 2014 we were in the position to make use of the additional space in the new building and finally take on interns (law students) to do a day a week admin support, as well as Australian Government Solicitor graduate secondees for placements of one day a week for 3 months.

Interns: Monica Paton, Kate French, Genevieve Lai

Secondees: Cathy He, Paul Tramburro, Duncan Wallace



Adelaide, Deb, Indigo, Nicola, Sarah & Kate showing support for the TU NSW Bang for Your Bond Campaign

TU staff support dog: Indigo

Funding

The Tenants' Union receives funding through the ACT Justice and Community Safety Directorate (JaCS). Funds are sourced from interest on bonds lodged with the Office of Rental Bonds and held in the Bond Trust Account. This interest also funds the administration and operation of the Office of Rental Bonds and the residential tenancies component of the ACT Civil and Administrative Tribunal). It is important to note that while tenants' money contributes to the operation of the tribunal; there is no similar contribution from landlords. There was no readily available breakdown of the distribution of these funds.

This funding enables the Tenants' Union to provide high quality services for tenants throughout the ACT. During the previous year the TU received a minimal amount of additional funds from members.

On top of our base funding, we have a three year agreement under the ACT Government's Affordable Housing initiatives. This is the second agreement for these funds and this was the last year for the agreement. The funds are used to cover most of the costs for our principal solicitor, which has meant that we can provide limited case-work and representation.

In light of changes to Legal Services funding in the ACT (and across the country) the ACT Government proposed simplifying our funding agreements and combining them into one agreement. This new agreement is from July 2015 – June 2017.

We also continued to receive event funding through Housing ACT for the ITD art show.

President's Report

Sharing a Bond – 20 years of the Tenants' Advice Service

What a year it has been for the Tenants' Union (ACT) – firstly let me take the time to note the impressive achievement of 20 years of the Tenants' Advice Service in the ACT – 10 August 1994 marked the opening of this service and since then it has continued to provide the focus for much of TU work.

The Art Exhibition, as always, was again one of the highlights of the year. It celebrated International Tenants' Day in October in the incredible setting of the Belconnen Arts Centre. The 'Sharing a Bond' theme allowed many talented tenants to exhibit a wide range of works. This Exhibition continues to be a key focus in the TU year and will be shown again in the new space this year.

There have been a number of changes with staff at all levels, but at the time of writing this report, all positions had been filled, including that of the Principal Solicitor. It has been an exciting year with staff and the service becoming more settled after the move to the Community Legal Hub. This has enabled the TU to take on a number of enthusiastic and hardworking interns and secondees for varying lengths of time and allowed the TU to maintain a good range of tenancy advice services.

The major achievements of the year have been in introducing a number of new larger group information sessions to those people in the ACT who are renting in the private, community and public housing sectors. These larger group information sessions on bond and breaking a lease to renters in the ACT – two of the biggest areas of need for people using the TU have played an important role in outreach to the community and provided valuable information to people in need. The TU has continued to expand its online and social media presence, and have had impressive results on those accessing the service and further tenancy information through these mediums.

Another busy year for the TU and I and the Management Committee thank all staff for their hard work, professionalism and dedication to the TU.

I would also like to thank my colleagues on the Management Committee for their support, time and work in offering guidance and support to the Tenants' Union. In my first year of being President, I would personally like to thank the TU Management Committee, and the Executive Officer Deb Phippen for their support. I would like to make special mention of the wonderful work of Helen Merritt, our previous President for many years – the contribution she has made and continues to make to the TU is greatly valued. She kindly agreed to continue on as a valued member of our Management Committee and source of advice and wisdom.

My kindest regards to TU staff, and members of the Management Committee, for another great year ahead.

Lauren Farrell
President
Management Committee

Executive Officer's Report

Reviewing the year and looking at last year's report I see how things have changed, and how many have stayed the same. The same problems for tenants, the same unrelenting demand for assistance, the same pressures on staff trying to meet that demand while providing a high quality service.

Firstly, the advice service – TAS figures continue to reflect the impact of the website leading to complexity (and length) of advice calls due to the wide range of basic information being available online. With our Principal Solicitor we take on more complex and time consuming activities as part of minor assistance and casework. As the statistics show, this additional work is restricted to those people facing disadvantage. One-off advice is available to anyone renting in the ACT because all tenants (and some occupants) pay bond and are entitled to some assistance.

Major work for the year:

- On the CLE side of our service, the website figures clearly show it been a great success. We also continue to utilise Facebook and Twitter.
- We also continued to provide presentations and workshops in tenancy issues and law;
- Always a highlight each year is the International Tenants' Day art show and competition (see separate report for details).
- The review of the RTA did finally occur and we attended various meetings and did significant work preparing our submission, many thanks to Adelaide for doing the bulk of that work. We are still to see the Government response, hopefully it can be reported on next year.
- In the last annual report I noted that a great deal of work had been done and significant changes to our work environment because of the move to the new building. The settling in continued with some hiccups but the outcomes have mostly been good.
- A very big change possible due to the extra space is that we (after 20 years) have been able to finally take on volunteers. At the end of 2014 we took on our first law student interns, each of whom are providing valuable administrative assistance a day a week. We were also able to take up the offers from AGS of a series of 3 month one day a week secondee placement of a graduate to take on project work and assist with casework research. This assistance is greatly appreciated but of course did take a significant amount of work to set up, and ongoing supervision work.

I would like to thank my TU co-workers for their continual assistance and support. We are a very small team working within a sometimes very challenging environment. The fact that we continue and the TU/TAS is well respected is down to the fabulous staff. It is well known that the work is hard and the rewards are not monetary, but your work is respected and you are valued!

I would also like to take the opportunity to thank the TU Management Committee for their ongoing support and work. We all acknowledge and highly value the time that they give freely.

I would also like to thank Helen Merritt who joined the TU Management Committee as President in 2009 and continued in the position until last year when Lauren Farrell took on the position. Helen remained with the Committee for this year. Helen has been a great support, a lively chair of Committee meetings and a wonderful MC for ITD events and I am glad that we did not lose her completely. She announced this year that she would not be renominating for the Committee, so we have to bid her farewell. Helen's commitment to the TU has been significant and she will be missed.

Deborah Phippen

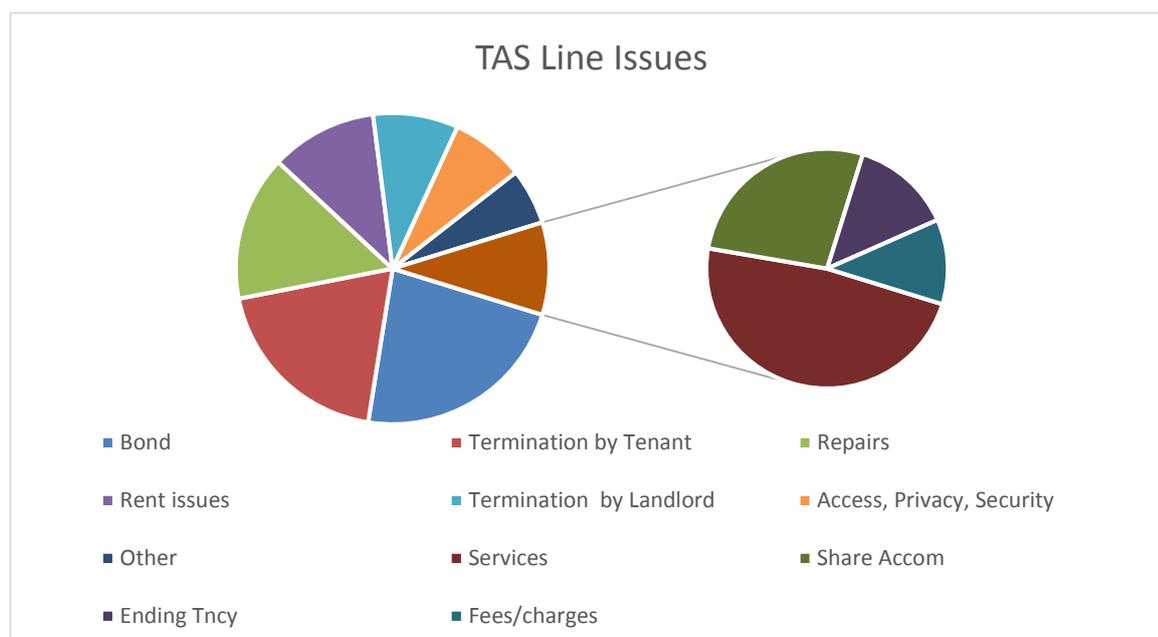
TAS Statistics

Advice Line

The demand for tenancy advice has always been beyond the capacity of the TU resources to meet, with many people unable to reach the service when it operated as a phone in and receive immediate advice service. This is very frustrating for people seeking assistance and very stressful for staff. To overcome this the TAS operates as a call back service. The TAS line continues with, and has refined, the practice of tenants leaving their details between 9 and 11.30 am with advice workers returning calls. This system has become more widely known in the community and is clearly set out on the website and has alleviated frustration felt by people continual getting engaged signals. It also means that tenants can provide advisors with an overview of their problem before the advice call, and can also let us know when is best to contact them.

That said, we can still find ourselves faced at the start of a day with up to 30 calls to make and only two advice workers to deal with them. If the number of call-backs is too high to manage (either as a number or because of staff absences) we do not turn on the answering machine and people calling are advised to try again the following day. We continue to use Twitter to advise whether the line is open or not. Urgent matters are referred to the admin line.

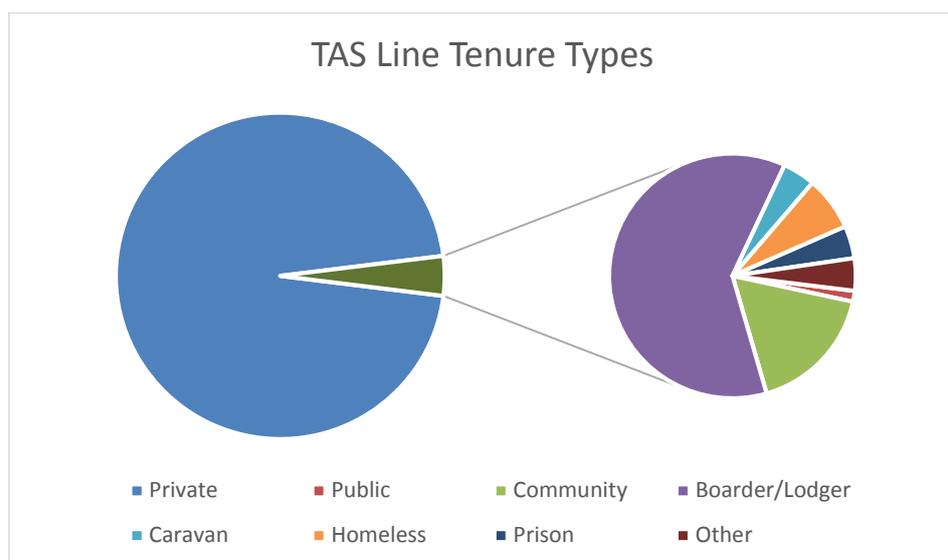
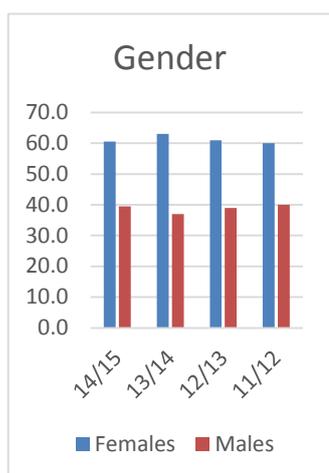
TAS advice calls (person receives advice) for the year – 1,256 (an average of 5.4 per day). This does not count the number of unsuccessful calls made back to people. TAS clients for the year – 1,033 demonstrating that clients receive multiple calls. Issues/problems advised about – 1,867



TAS Top 4 - most common problems for tenants

	2014/15	2013/14	2012/13	2011/12	2010/11
1	Bond	Termination by tenant	Bond	Bond	Bond
2	Termination by tenant	Bond	Termination by tenant	Termination by tenant	Rent issues (arrears, increases, payments etc)
3	Repairs	Repairs	Repairs	Repairs	Repairs
4	Termination by landlord	Termination by landlord	Termination by landlord	Rent issues (arrears, increases, payments etc)	Termination by tenant

TAS Line Clients

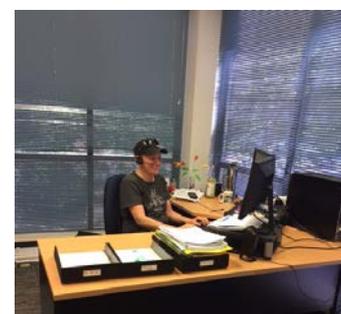


Note – TU’s funding is sourced from interest on bond and therefore from private tenants and some community housing tenants and other occupants. The TU specialises on private tenancy matters and does assist people in other tenure types (including community housing, student accommodation, caravan parks) however it does not assist Housing ACT tenants. Unlike in other states and territories the TU does not receive funding for this, the ACT Government funds Canberra Community Law to target assistance specifically to people in public housing.

Casework

We had a staff change in December with the new Principal Solicitor starting in February. Along with casework the Principal Solicitor supervises all advice work and any other work associated with the legal practice.

Forty-nine cases closed during the period (this does not include a small number of minor assistance matters), 5% of all TAS client matters. Our practice is severely limited by resources and case work is mostly done by the Principal Solicitor, the service has to focus primarily on advice work.



Principal Solicitor, Vanessa Faulder

Examples of Casework issues and outcomes

Issue/s	Outcomes
Occupancy agreement with repeat offender grantor who holds onto the occupants’ bond and refuses to return, citing a range of repair issues.	TU made an application to ACAT for return of bond. Grantor claimed over \$4000. Tribunal awarded grantor \$361 (bond was \$600).
International students renting a room in a property where there were a number of other people on separate tenancies. Lessor did not lodge the bond and was charging for utilities where there was no separate metering.	TU made an application to ACAT seeking refund of monies paid for utilities. Matter settled before hearing with the lessor refunding all the monies paid for utilities.
Clients contacted the TU after tenancy was terminated by the Tribunal for rent arrears. Both tenants had been working but male tenant experienced mental health issues as a result of child sexual assault and unable to work. Partner (and co-tenant) working but pregnant and unable to continue work. Lessor claimed for \$9,270.96 worth of rent arrears, damages and cleaning costs. Tenants counter-claimed for	TU represented at hearing and both parties partially successful. Tenants ordered to pay approx. \$3,320.

Issue/s	Outcomes
compensation for failure to repair by the lessor. Repeat offender lessor.	
The tenant lost his job and was unable to continue making rent payments. He had part time care of his son and sustaining his tenancy was vital for access to continue. The lessor made an application for termination and possession due to rent arrears at the Tribunal	TU represented the tenant and the application was withdrawn due to notices not being served correctly. TU then negotiated with the lessor to develop an arrears repayment plan. Since the start of the application process the tenant had secured work and was able to sustain the rent and repayments.
Tenants lodged application for compensation for failure by the lessor to repair a water leak that meant the main bedroom was unusable over a 2 year period. Lessor joined the builders to the proceedings.	TU represented and ACAT ordered the builders pay the tenants \$11,494 in compensation. The Tribunal recognised that, whilst the lessor and the builder might both be liable, the builder accepted responsibility. The Tribunal made comments about the need for real estate agents to ensure they follow up on reports of repair issues, rather than leaving it to another party to ensure the issue is resolved.
CALD tenant with poor English skills. End of tenancy carpet cleaning claims and backdated water bills. T felt forced to agree to consent orders at ACAT conference to landlord receiving \$1,700. LL also then made application for rent arrears after T vacated	Application to vary consent orders. ACAT held that LL not entitled to back date water bills up to 2 years. LL application for rent arrears was dismissed.

Client Profile Comparisons

	Closed Cases %	Advice %
DV indicator	12	3.2
Receiving Govt income support	35	7.4
Low income (under \$26,000)	86	28.2
Med income (\$26,000 - \$52,000)	11	39
Male	24.5	39.3
At risk of homelessness	41	9.2
Private tenancy	89	91.9
Community housing	5	0.6
Boarder/lodger	0	2.3

Age	Under 20	20 – 29	30 – 39	40 – 49	50 – 59	60 - 69
Cases %	2	20.4	28.6	32.7	12.2	4.1
Advice %	0.4	35.4	32.7	19.2	8.5	2.2

Other TU Work

Website:

Statistics reflect the uptake of website information for basic issues, leaving complex matters for the phone line.

	2014/15	2013/14	2012/13	2011/12	2010/11	2008/09
Total hits	791,369	707,842	288,390	34,349	29,686	22,822
Total unique hits	672,569	612,270	243,203	27,144	21,741	18,519
Average hits per month	65,947	58,987	24,033	2,862	2,473	1,901

COMMUNITY LEGAL EDUCATION:

Workshops / presentations – 18 presentations – University of Canberra, Red Cross training session, RTA review presentation at Youth Housing and Homelessness Forum, Migrant & Refugee Resettlement Service Orientation Sessions, Canberra Community Law Clinical Legal Education tutorial x 2, ran ACT Shelter RTA review forum for community housing providers, CIT Students' Association, Red Cross training session for unaccompanied refugees, Belconnen Mental Health Service staff information, Community housing, Youthlaw and Legal Aid, Law Society CPD session, RTA tutorials for ANU law students at CCL and YouthLaw (Legal Aid), tenancy issues presentation for AMEP students at CIT and workers at Gugan Gulwan, Migrant and Refugee Resettlement Service, Legal Aid law for Non-Lawyers, ESL students at Dickson College (x 2).

Continued twice weekly free information sessions on bond and break lease – 38.

Information stalls – 8, including: Orientation Week activities at UC, CIT, ANU International Students and ANU Market Day, ACT Multicultural Festival and the National Youth Week Festival.

PUBLICATIONS, ARTICLES & MEDIA:

The newsletter is now a quarterly online publication, with approximately 170 subscribers. Information is also distributed through Facebook and Twitter. One new factsheet on bushfire preparedness

Information is continually updated on the website (stats for the site are in the TAS stats section). We are also continually adding to the factsheets, sample letters and FAQs.

Media coverage in Canberra Times and local TV and radio, including – Chronicle re Mr Fluffy, ABC drive re ITD exhibition, WIN re RTA review

ADVOCACY AND LAW REFORM:

Issues covered by the TU and meetings attended during the year included:

Ainslie Village re RTA review, RTA review with Canberra Community Law, National Tenancy Network meeting, NACLCL conference, Linking Into New Communities Taskforce, HACT and Community Housing providers, JaCS RTA review consultation, Legal Aid Civil Law and Youthlaw re RTA review, TUNSW re RTA review, ACT Attorney-General re Longstay caravan park, CLC Hub and LA re collaboration, ADACAS re RTA review, Canberra South Motor park resident re closure of park, Southside community worker re Oaks Estate tenants, ANU SA Legal Service, Aust Govt Solicitors re secondment; Linking Into New Communities Taskforce, ACT Fire prevention Project, Supporting Tenants Service, Southside worker re HACT redevelopment and tenants issues, Homelessness Australia re tenancy and homelessness issues, ACTCOSS and ACT Shelter re redevelopment issues, Yvette Berry (MLA) re housing and tenancy issues, National CLE network teleconference, ACOSS/National Shelter launch of Affordable Housing report, Tenants' Queensland, ORS and STS re Tenancy Options proposal, Rep from Andrew Leigh's office, NACLCL re Legal Assistance reforms and Federal Budget, HACT tenants from Owen Flats, ACAT Stakeholders

Submissions – extensive work on our RTA Review submission.

Additional issues worked on: Work with NATO and Office of Australian Information Commissioner video on privacy and tenancy issues; assisted HACT with client letters regarding redevelopment, work on volunteer induction and processes; response to query from Uni of Western Sydney re boarders and lodgers legislation, endorsement of Darwin CLS submission regarding formation of Bond Authority in the NT.

Regular community forums

Other regular community forums and meetings that the TU has participated in include: Monthly ACT Shelter forums, monthly ACT Shelter meetings, ACT Legal Assistance Forum, International Tenants' Day coordinating committee, ACT Community Legal Centres, National Shelter, the ACT Shelter Executive Committee, the Youth Housing and Homelessness Forum, Canberra Community Law Board of Management, National Association of Community Legal Centres, National Association of Tenants' Organisations, Linking Into New Communities Taskforce, ACTLAF CLE/Legal Referrals Working Group and ACT Pro Bono and Human Rights Stakeholders.

Memberships

We maintained memberships of related bodies, locally, nationally and internationally. We have had regular contact with the International Union of Tenants, the National Association of Tenants' Organisations, the National Association of Community Legal Centres, National Shelter, ACT Shelter and ACT Community Legal Centres.

Through these memberships we share resources and have access to a wide range of knowledge of tenancy, housing and legal issues. We also gain access to services such as the community legal centre national email bulletin board, Professional Indemnity Insurance a range of training and support mechanisms.



National Shelter Meeting

International Tenants' Day:



Our annual art show continues to grow beyond the small events in 2005 and 2006 celebrating the achievements and creativity of people renting their homes in the ACT as part of International Tenants' Day celebrations. This event presents a very optimistic aspect of renting and community, and an opportunity for TU staff to focus a small amount of time on positive stories for a change.

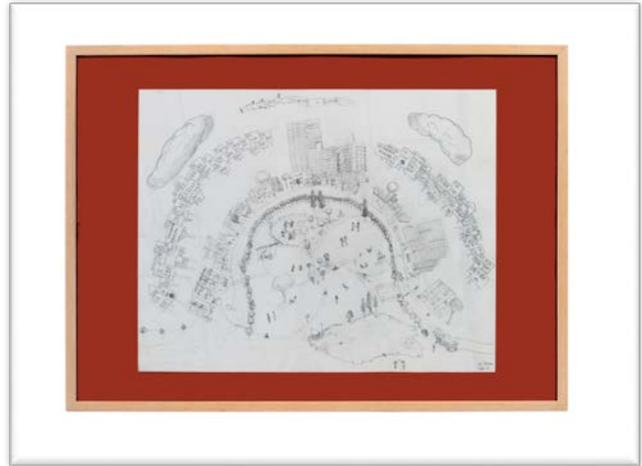
This year a very significant change was due to a change in venue to the Belconnen Arts Centre. This is a large professional gallery with significant exhibition space as well as workshop areas, and very experienced and knowledgeable staff who were extremely helpful and supportive and made this year's event extra special for all involved.



Thanks to our fantastic coordinating committee we had some new people helping make the events even more special with ABC's Greg Bayliss emceeing the opening night and a performance by author/poet/rapper Omar Musa. Shane Rattenbury, Minister for Housing, launched the exhibition and also awarded prizes at the Awards Night which was emceed ABC's Genevieve Jacobs. As in previous years the volunteer judges gave their valuable time to cast their eyes over the wide range of art works, showcasing a vast range of mediums, methods, and messages. Many thanks to all involved.

We congratulate the prize winners:

1st Prize:	Leo Francois
2nd Prize:	Hans Lyon
3rd Prize:	Village Folk
Highly Commended:	Abigayle Tett
Photography Prize:	Aysia Lee Rodgers
People's Choice:	Michele Hawkins



Sharing a Bond – Leo Francis



**Minister Shane Rattenbury with
Leo Francis**



At the Awards night



Omar Musa



**Housemates : The Dinner Party –
Aysia Lee Rodgers**

Treasurer's Report

Income:

For the financial year 2014-2015, the Tenants' Union ACT received a total income of \$431,391. Of this amount, \$424,106 was received from the ACT Department of Justice and Community Safety (DJACS), and \$8,270 for Housing ACT for ITD events. The remaining income was received through a mix of donations, membership fees and interest.

Expenditure overview:

Staff Expenditure

This financial year had two staff positions change with associated salary savings.

Operational Expenditure

With a number of new staff members joining us, there has been a slightly higher than usual amount spent on Legal Practice costs to ensure that our staff have the correct certificates and memberships to provide legal advice.

Although the costs for Worker's Compensation appears lower than the 13-14 financial year, it was the 13-14 financial year that was an anomaly. We were subsequently reimbursed, and we are now paying what should be anticipated.

The Tenant's Union, along with a number of other CLCs, moved into new premises in December 2013 to create a CLC hub. While many of the one off costs of the move were covered in the 2013-2014 financial year, the move continues to have an impact on some other line items. To utilize the space effectively, some additional money was spent on office equipment and furnishings.

Operational Savings

Some savings have been made this year by reducing the amount spent on the following line items: Bookkeeping, Library/ Memberships, Project Expenses, and Staff Training/Conferences/Meetings.

The Bottom Line:

There was a surplus of \$11,919.

2014-2015 Financial Statement:

In the auditor's opinion the Tenants' Union's obligations under the auditing provisions for the 2014-2015 financial year have been satisfied.

For the upcoming financial year....

We should expect to have reduced costs in the coming financial year for the Telephone line item as a significant amount has been prepaid. We also expect that there will be an increased in the shared utilities expenses (electricity for heating). The exact amounts have not yet been finalized, but are likely to be significantly more than in previous years. The full amount ongoing costs of the new premises now appear to be apparent, although we will continue to keep a close eye on the budget.

Thankyou. Many thanks to the TU staff for their attentive management of financial records throughout the year. And as in previous years, I am grateful to Deb Pippen and Nicola Hearn for patiently answering all my time consuming questions.

Anne Macduff, Treasurer

Auditor's Report

TENANTS' UNION ACT INC.

STATEMENT BY COMMITTEE MEMBERS

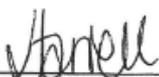
We the undersigned, being two members of the Committee state on behalf of the Committee that:

1. the Committee Members of the Association as at the date of this report are:

Lauren Farrell	President
Anne MacDuff	Treasurer
Genevieve Bolton	Secretary
Penny Rumble	Committee Member
Helen Merritt	Committee Member
Shelagh Keith	Committee Member
Leigh Watson	Committee Member
Penelope Leemhuis	Committee Member

2. the principal activity of the Association during the year year ended 30 June 2015 was the provision of a tenants' advisory service.
3. the net surplus/(deficit) for the financial year ended 30 June 2015 was: \$ 11,919
4. in our opinion, the attached financial statements show a true and fair view of the operations and cash flows for the year ended on that date.

This report is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



Signature



Signature

LAUREN FARRELL

Committee Member

ANNE MACDUFF

Committee Member

Dated this 20th day of October 2015

TENANTS' UNION ACT INCORPORATED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2015

2014 \$		2015 \$
	INCOME	
406,210	Grant Income - Operational	415,563
8,674	IT Day funding	8,543
2,294	Other Income	3,125
4,217	Interest	4,160
<u>421,395</u>	TOTAL INCOME	<u>431,391</u>
	EXPENSES	
1,600	Audit Fees	1,600
11,244	Bookkeeping	10,786
2,277	Cleaning	-
2,812	Depreciation	2,572
2,696	Insurance	2,964
1,207	Legal Practice Costs	2,061
3,432	Library/Memberships	3,374
804	Office Equipment & Furnishings	1,425
1,541	Postage	1,290
1,777	Printing & Stationery	2,809
11,699	Rent & Storage Costs	9,332
	Salaries & Wages	
293,595	Salaries & Wages	308,218
9,461	Annual Leave Provision	(6,515)
27,142	Superannuation	26,907
3,692	LSL Provision & Payments	8,902
16,833	Project Expenses	2,083
12,620	Staff Training, Conferences & Meetings	7,791
1,706	Sundry Expenses	1,908
6,199	International Tenancy Day expenses	6,024
5,789	Telephone	12,266
5,041	Website/Internet/ IT Support	4,531
8,209	Workers Compensation Insurance	4,798
445	WRLC Contribution/Levy	4,346
<u>432,022</u>	TOTAL EXPENSES	<u>419,472</u>
<u>(10,627)</u>	OPERATING SURPLUS/(DEFICIT)	<u>11,919</u>

THE ACCOMPANYING NOTES FORM PART OF THE ACCOUNTS.

TENANTS' UNION ACT INCORPORATED

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015**

2014 \$		NOTE	2015 \$
	CURRENT ASSETS		
222,657	Cash	2	213,513
915	Prepayment		795
223,572	TOTAL CURRENT ASSETS		214,308
	NON-CURRENT ASSETS		
3,463	Office Plant & Equipment	3	891
3,463	TOTAL NON-CURRENT ASSETS		891
227,035	TOTAL ASSETS		215,199
	LESS CURRENT LIABILITIES		
36,144	Sundry Creditors		15,080
39,538	Provisions	4	55,669
75,682	TOTAL CURRENT LIABILITIES		70,748
	NON-CURRENT LIABILITIES		
34,222	Provisions	4	15,400
34,222	TOTAL NON-CURRENT LIABILITIES		15,400
109,904	TOTAL LIABILITIES		86,148
117,131	NET ASSETS		129,051
	MEMBERS' FUNDS		
117,736	Opening Balance		107,110
10,022	Reserve for Redundancies		10,022
(10,627)	Operating Surplus/(Deficit)		11,919
117,131	TOTAL MEMBERS' FUNDS		129,051

THE ACCOMPANYING NOTES FORM PART OF THE ACCOUNTS

TENANTS' UNION ACT INCORPORATED

STATEMENT OF CASH FLOWS
for the YEAR ENDED 30 JUNE 2015

2014		2015
\$		\$
	CASH FLOWS FROM OPERATING ACTIVITIES	
417,178	Receipts from Members/Grants	427,231
4,217	Interest Received	4,160
(390,718)	Payments to Suppliers and Employees	(440,535)
<u>30,677</u>	NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES	<u>(9,144)</u>
	CASH FLOWS FROM INVESTING ACTIVITIES	
(1,470)	Payments for Plant & Equipment	-
<u>(1,470)</u>	NET CASH FLOWS USED IN INVESTING ACTIVITIES	<u>-</u>
14,414	Net increase (decrease) in cash held	(9,144)
208,242	Cash at the beginning of Year	222,658
<u>222,656</u>		<u>213,512</u>
	Represented By:	
222,657	Cash at Bank	213,513
<u>222,657</u>		<u>213,513</u>
	RECONCILIATION OF CASH FROM OPERATING ACTIVITIES TO OPERATING PROFIT AFTER TAX	
(10,627)	Operating Surplus/ (Deficit)	11,919
	Non Cash Items in Operating Surplus:	
2,812	- Depreciation	2,572
	Changes in assets and liabilities	
235	-(Increase)/ Decrease in Prepayment	120
14,322	- Increase/ (Decrease) in Creditors & Accruals	(21,065)
23,935	- Increase/ (Decrease) in Provisions	(2,691)
<u>30,677</u>	NET CASH FLOWS RELATING TO/FROM OPERATING ACTIVITIES	<u>(9,144)</u>

THE ACCOMPANYING NOTES FORM PART OF THE ACCOUNTS.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

NOTE 1: Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1991. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act 1991

No other applicable Accounting Standards, urgent Issues group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals 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 material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

a. Income tax

No provision has been made for income tax as the Company is exempt from taxation under Section 50-5 of the Income Tax Assessment Act 1997.

b. Fixed assets

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c. Employee Benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

d. Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

TENANTS' UNION ACT INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

e. Revenue

Government Grants / Membership Fees

Government grants are recognised as income on a systematic and rational basis over the periods necessary to match them with the related costs.

Interest revenue

Interest is recognised on an accrual basis.

f. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian 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.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

TENANTS' UNION ACT INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
	\$	\$
2. CASH		
Cash at Bank - General & Donation Account	18,986	54,821
Cash Reserve Bank Account	194,279	167,688
Petty Cash	248	147
	<u>213,513</u>	<u>222,657</u>
3. FIXED ASSETS		
Plant & Equipment	14,175	14,175
Less Accumulated Depreciation	(13,284)	(10,712)
	<u>891</u>	<u>3,463</u>
4 PROVISIONS		
<i>CURRENT</i>		
Provision for Annual Leave	29,023	35,538
Provision for Relief/Locum	4,000	4,000
Provision for LSL	22,646	-
	<u>55,669</u>	<u>39,538</u>
<i>NON-CURRENT</i>		
Provision for Long Service Leave	-	18,822
Maternity Leave Provision	11,400	11,400
General Provisions/Training	4,000	4,000
	<u>15,400</u>	<u>34,222</u>

TENANTS' UNION ACT INCORPORATED
STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the committee of the Tenants' Union ACT Inc. the financial reports as attached

1. The statement of Financial Position and Statement of Financial Performance have been drawn up to give true and fair view of state of affairs of the Association as at 30 June 2015 and the trading results for the year ending 30 June 2015.

2. At the date of this statement, there are reasonable grounds to believe that the Tenants Union ACT 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 on behalf of the committee by:



Committee Member



Committee Member

Dated this 20th Day of October 2015

HOUSTON & HANNA
CHARTERED ACCOUNTANT

K D Hanna FCA (Principal)

Telephone: (02) 6249 8515

(02) 6248 8175

Facsimile: (02) 6249 6792

GPO Box 810, Canberra ACT 2601

Suite 15, George Turner Offices

11 McKay Gardens, Turner ACT

email: kim@khanna.com.au

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
TENANTS' UNION ACT INCORPORATED
FOR THE YEAR ENDED 30 JUNE 2015**

Scope.

I have audited the attached financial statements of the Tenants' Union Incorporated (The Union) for the year ended 30 June 2015. The Committee is responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Union.

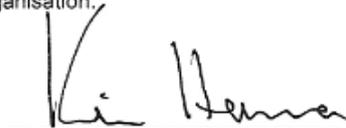
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. The procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and Statutory requirements so as to present a view which is consistent with our understanding of the Union's position and the results of its operations.

The audit opinion in this report has been formed on the above basis.

Audit Opinion.

In my opinion,

- (a) The financial statements of the Union are properly drawn up:
- (i) So as to give a true and fair view of matters required by subsection 72(2) of the Associations Incorporation Act 1991 to be dealt with in the financial statements
 - (ii) in accordance with the provisions of the Associations Incorporation Act 1991; and
 - (iii) in accordance with proper accounting standards, being Applicable Accounting Standards;
- (b) I have obtained all the information and explanations required;
- (c) Proper accounting records have been kept by the Union as required by the Act; and
- (d) The audit was conducted in accordance with the rules of the Organisation.



Kim Hanna FCA
Registered Company Auditor

Date: 28/10/15