

Tenants' Union ACT Inc.



Annual
Report



2012 - 2013

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Tenants' Advice Service
(02) 6247 2011

Editor: Deborah Phippen, with thanks to Committee members.
Cover art – "Triptych" by Nicola Menser Hearn, 1st Prize ITD Art Competition 2012

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

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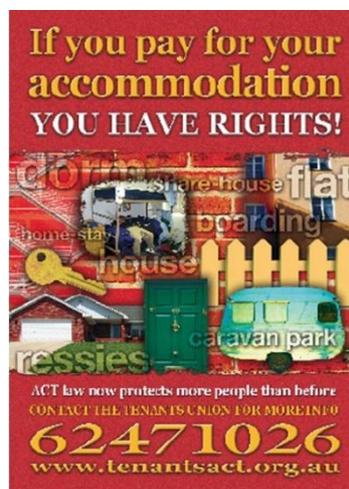
TU Mission Statement

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.



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 2012/13 the committee membership comprised:

President	Helen Merritt
Treasurer	Anne Macduff
Secretary	Genevieve Bolton

General Committee	Shelagh Keith Rachel French Lauren Farrell
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Deborah Phippen (Staff Rep/Public Officer)

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

Executive Officer:	Deborah Phippen
Principal Solicitor:	Tich Pasipanodya
TAS line advice workers:	
Advice & project (full-time):	Adelaide Rief
Advice (part-time):	Sarah Hein
Office Coordinator:	Sarah Greet



Changes:

We were very lucky to have Adelaide join the team at the beginning of July and were able to fill the too long vacant Principal Solicitor position, welcoming Tich Pasipanodya. We have had a full complement of staff since November, the office has been full with no spare desks and it has been a tight fit but a good thing.

Funding

The Tenants' Union receives funding through the ACT Justice and Community Safety Directorate. 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.

The table below show bond figures over the past four years.

	12-13	11 - 12	10 - 11	09 - 10		12 - 13	11 - 12	10 - 11	09 - 10
No. of bonds lodged	17,188	16,365	15,201	14,487	Value of bonds lodged (\$)	31,764,702	22,771,000	27,333,347	24,587,593
No. of bonds refunded	15,507	14,712	13,933	13,616	Value of bonds refunded (\$)	24,753,754	17,519,000	19,754,804	18,394,505
Average value of bonds (\$)	1,693	1,660	1,798	1,697	Value of bonds 30 June (\$)	56,758,084	54,218,000	47,443,293	43,729,923

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. The increase in funds held in the Bond Trust Account clearly reflects the increase in rents across the ACT.

On top of our base funding, this year the TU signed another funding agreement for three years for the ACT Government's Affordable Housing initiatives. This is the second agreement for these funds. 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. We also received event funding through Housing ACT for the ITD art show.



President's Report

"Tenants – The Heart of Many Homes"

How could I resist using the theme of this year's Annual Tenants' Art Exhibition as a heading for my report, when it so readily encapsulates the work of Tenants' Union (ACT)? Of course the Art Exhibition was one of the highlights of the year and celebrated International Tenants' Day in October. The many talented tenants exhibited a wide variety of work and this was beautifully illustrated by the production of a calendar which included many of the art works.

After a somewhat difficult start to the year with a number of staff vacancies, by November all positions had been filled, including that of the Principal Solicitor. This has enabled TU to maintain a very good range of tenancy advice services to those people in the ACT who are renting in the private, community and public housing sectors.

A Staff Planning Day was held in March and achieved an outstanding result. The participants took on many additional tasks in order to achieve their personal and professional goals. It can only be said that their dedication and work practices should be highly commended.

There were a number of major achievements during the year, including the production of multilingual Fact Sheets, participation in MEA negotiations, NACLC Accreditation processes and an OH&S audit. The computer system was updated and improvements made to the telephone system.

In May 2013, the ACT Government announced it would make funding available for a Community Legal Hub, incorporating TU, Welfare Rights & Legal Centre and Women's Legal Centre. This is exciting news and will allow TU to seek accommodation which will be more suitable for both staff and clients.

All in all it has, again, been a busy year for TU and I and the Management Committee thank all staff for their professionalism and dedication to their tasks.

Lastly, I would be remiss if I did not thank my colleagues on the Management Committee for their time and effort in offering guidance and support to the Tenants' Union.

My warmest wishes to TU staff, and members of the Management Committee, for the forthcoming year.

Helen Merritt
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. We continued to be faced with the problems of a small specialist community legal centre that has to compete with bigger and better funded legal services for staff, and were lucky enough to attract two fantastic new people.

Firstly, the advice service – the TAS continued with, and 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. We can still find ourselves faced at the start of a day with 30 calls to make and 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. This year we have adopted the use of Facebook and Twitter to advise whether the line is open or not. Urgent matters are referred to the admin line.

TAS activity numbers picked up with the full staff complement. Another impact of the lack of a Principal Solicitor was the closure of the Tuesday Night Service; this re-opened early on 2013. TAS figures continue to reflect the impact of the website leading to greater complexity (and length) of calls due to the wide range of basic information being available online. Advice staff also took on more complex advice and time consuming activities as well as minor 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 have a stronger Facebook presence. These two elements do involve a considerable amount of work - updating and monitoring;
- We also continued to provide presentations and workshops in tenancy issues and law, including the very successful Domestic Violence and Tenancy workshop;
- We were able to use last year's surplus (due to salary savings with no Principal Solicitor to finally have seven factsheets produced in languages identified by MARSS as being most important;
- Always a highlight each year is the International Tenants' Day art show and competition (see separate report for details);
- The review of the RTA was planned to occur mid 2013 and we attended various meetings and did a significant amount of preliminary work only to be advised that it has been delayed, it is now expected that the call for submissions will be in early 2014;
- On the administrative and management side, the work continued for the National Association of Community Legal Centres Accreditation process, and we have been accredited;
- A great deal of time was well spent in relation to the submissions for the ACT CLC Hub as the ACT Government announced funding for the three centres at Havelock House to move to bigger premises. The move will see the TU increase office size, move into space better suited for advice and case work, and finally have enough space for volunteers and hopefully additional paid staff.





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 to the TU and TAS.

Deborah Phippen

TAS Statistics

Statistics reflect the amount of disruption to the service due to staffing changes, also uptake of website information for basic issues, leaving complex matters for the phone line.

Total TAS Client Activities

2012/2013	2011/2012	2010/2011	2009/10	2008/09
2, 554	1,709	3,298	4,191	3,254

Gender Breakdown

Gender	2012/2013	2011/2012	2010/2011	2009/10
Females	61%	60%	60%	62%
Males	39%	40%	40%	38%

Tenure Types

Tenure Types	12/13	11/12	10/11	09/10
Private Tenancy	89%	91.7%	93.3%	94.1%
Public Tenancy	0	0.1%	0.2%	0.6%
Community Housing	0.4%	2.8%	0.3%	0.9%
Occupants	2.9%	5.4%	4.1%	4.4%
Other and not stated	8%	n/a	n/a	n/a

Note – TU's funding is sourced from private tenants (interest on bond). The TU does not receive any funding to provide assistance to people in other types of tenancies. The ACT Government funds Welfare Rights & Legal Centre to target assistance to people on low incomes in public and other types of housing

TAS Top 4 - most common problems for tenants

	2012/2013	2011/2012	2010/2011	2009/10
1	Bond	Bond	Bond	Bond
2	Termination by tenant	Termination by tenant	Rent issues (arrears, increases, payments etc)	Repairs
3	Repairs	Repairs	Repairs	Termination by tenant
4	Termination by landlord	Rent issues (arrears, increases, payments etc)	Termination by tenant	Termination by landlord

During this period we continued to be without a Principal Solicitor until November. This meant that minor assistance and case work limited to a few matters that the full-time TAS worker could undertake within the constraints of her other duties until the Solicitor was ready to take on matters.

Minor assistance

Work included issues where:

- Real estate agent seeking prohibited fees related to ending tenancy early, REA bullying tenant.
- Negotiating with agent regarding urgent repairs to insecure front door.
- Rent arrears, family with children. Negotiated with private landlord, assisted with preparation of ACAT documents, worked with Supportive tenancies team. Arrears were paid up and tenancy continues.
- Unsustainable fixed term tenancy after job loss. Negotiated with agent on tenants' behalf in relation to seeking more time, assisted with preparing draft consent orders.
- Tenant terminated agreement early, agents tried to impose fees outside RTA. On behalf of client successfully negotiated full payment of her bond as full payment to end compensation claims by agent.
- Negotiations with tenant who had been refused housing by a community housing provider on basis of poor references. Negotiated fair reference with agent and improved relationship with property manager, also cessation of inspection without notice. Manager of agency now supporting her with applications
- Ongoing dispute with threatening behaviour by landlord and failure to do repairs, turned into bond dispute and bond not lodged with ORB
- Ongoing repairs issues, leaks and black mould, loss of use of parts of premises, damage to car.
- Ongoing matter with failure to do repairs and negotiating early termination of tenancy agreement
- Tenant being required to pay all costs due to electrical fire. Damage due to failure to do repairs as requested by the tenant.



- Tenant threatened with eviction due to non-payment of rent as a result of loss of employment. Ongoing repairs issues not addressed over a period of 3 years. Negotiated rent arrears repayment plan, and compensation for lack of repairs. Client also referred to CARE for ongoing assistance with debts.
- Two separate community housing tenants being threatened with eviction notices or rent increases respectively. Outlined relevant legal position and the provider withdrew. Resulted in a meeting between the provider and TU to ensure the provider is aware of proper legal process

Casework

This work included:

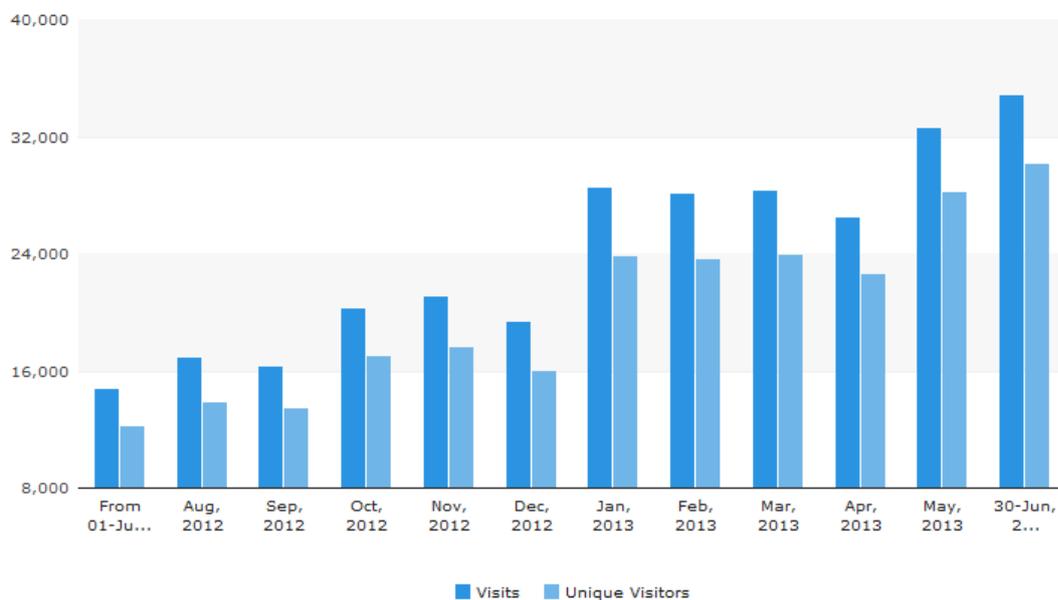
- Young mother of 3 young children facing eviction of rent arrears after partner removed due to DV. Negotiated with real estate agent, appeared at ACAT for adjournment and assisted tenant to access services for alternative accommodation through HACT
- Client is local Indigenous Elder. Bond dispute with agent, termination due to sale of premises
- Single mother with repairs and rent arrears issue, assistance to draft letters in response to real estate agent claims
- CALD tenant, issues of harassment and intimidation by an individual managing about 200 other properties for the same landlord
- Tenant with post-traumatic stress disorder being harassed by landlord's wife, and landlord repeatedly accessing property without tenant's consent. At conference at ACAT, negotiated compensation to tenant, mutual termination of tenancy agreement and interim arrangements for access to the property for lessor who stored materials required for his business in garage.

Other TU Work

Website Statistics:

	2012/2013	2011/12	2010/11	2008/09
Total hits	288,390	34,349	29,686	22,822
Total unique hits	243,203	27,144	21,741	18,519
Average hits per month	24,033	2,862	2,473	1,901

Graph - Unique Visitors



Month	Visits	Unique Visitors
From 01-Jul, 2012	14,797	12,246
Aug, 2012	16,942	13,936
Sep, 2012	16,356	13,494
Oct, 2012	20,345	17,035
Nov, 2012	21,150	17,651
Dec, 2012	19,431	16,101
Jan, 2013	28,625	23,871
Feb, 2013	28,175	23,708
Mar, 2013	28,383	23,966
Apr, 2013	26,585	22,719
May, 2013	32,705	28,255
30-Jun, 2013	34,896	30,221



COMMUNITY LEGAL EDUCATION:

Workshops / presentations – 16, including: DV and tenancy day long workshop. Presentations – international tenancy forum (joint event with ACT Shelter), AGM speaker for LJHooker ACT, Migrant and Refugee Settlement Service (4), Legal Aid RTA training, University Of Canberra welfare officers, ANU Law students tutorial on RTA, ANU Post Graduate and Research Students Association, workshops for young people with experiences of homelessness and associated exhibition, and a ANU International Students Association Networking session.

Information stalls – 9, including: Orientation Week activities at UC, ANU International Students and ANU Market Day, and the National Youth Week Festival.

Tenancy kits distributed – 130

Occupancy kits distributed- 60

“Crowded House” share house publication – 60

PUBLICATIONS, ARTICLES & MEDIA:

At our Planning Day it was decided that we would stop producing the newsletter for the time being because it is so resource intensive. Information is distributed through the news section of the website, as well as Facebook and Twitter.

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 – ACT rent levels, student housing, evictions, discrimination in the market, affordable housing and rental costs in winter.

New factsheets:

- ACTLAF emergency factsheet – renting;
- General TU factsheet on renting in the ACT in 7 languages as identified by MARSS (Dari, Persian (Farsi), Arabic, Mon, Pashtun, Tamil and Karen); and
- TU factsheets - issues involved in moving out (e.g. return of keys, cancelling direct debit) in response to a number of calls about the practicalities of how to go about vacating a property, and common areas where tenants get tripped up.

Additional FAQs on website included – conferencing, what an ACAT hearing is and what to do in the case of natural disasters, end of lease issues, consumer rights under ACL, Debt s and debt collectors, digital TV, accommodation scams, tips on moving out, natural disasters utilities bills, assistance with paying utilities bills and digital TV.



ADVOCACY AND LAW REFORM

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

HACT Homeshare pilot response; Red Cross re CLE; National CLC Conference; Legal Aid Strategic Planning day; DV and Tenancy preparation, national Legal Needs Survey launch, Legal Aid strategic planning, National consultation code for NFP sector, National Shelter, TU Qld, national housing conference (Sessions attended: "Productivity and affordable housing", "Rooming houses with respect", "What does it take to house a young person?", "Housing and Labour markets", "creating affordable housing", "setting rent policy", "Accessing the private rental market", "planning housing for growth"), national association of community legal centres, MARRS Local Area Coordination meeting, AHURI housing seminar (housing and social inclusion), National Affordable Housing Agreement Roundtable, Youth Homelessness Matters day steering committee, RTA review meetings, MARSS re assisting refugees, ACT Joint Pathways, Youth Coalition re RTA review, Community Housing Provider meeting, cyber security awareness, Community Housing research meeting at ACT Shelter, affordable housing developer meeting, student re market rent, Meetings for planning Youth Homelessness Matters Day launch event

Additional issues worked on: Researched HACT fixed term tenancy policy; review of ACT Shelter policy platform, ACT Government private rental factsheets, ORB Renting Book review, Submission re Federal Tenant Support Tenants' Bill, staff training on national CLC database; Narrabundah Longstay occupancy agreement's; Law Council Legal Assistance Consultation paper; TU Planning Day, set up new web-based system for TAS calls/MA and Casework

Regular community forums

Other regular community forums and meetings that the TU has participated in include: Monthly ACT Shelter forums, monthly ACT Shelter meetings, monthly legal issues meetings (WRLC), ACT Free Legal Advice Forum, International Tenants' Day coordinating committee, ACT Community Legal Centres, National Shelter, Youth Law Centre Steering committee, the ACT Shelter Executive Committee, Welfare Rights Board of Management, National Association of Community Legal Centres, National Association of Tenants' Organisations and the ACT Legal Assistance Forum.

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.

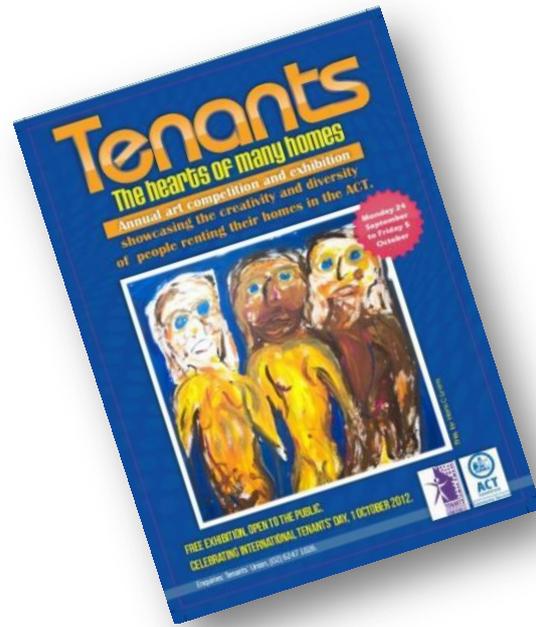
Through these memberships we share resources and have access to a wide range of knowledge of tenancy, housing and legal issues. We also gain access to services such as the community legal centre national email bulletin board, Professional Indemnity Insurance a range of training and support mechanisms.

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.

Tenants' Union ACT hosted the event at the Theo Notaras Multicultural Centre in Civic. This was made possible by the essential contributions from Housing ACT, both financial and staff resources. We had 47 entries with a wide range of styles and media represented.

The show was launched by ACT Housing Minister, Joy Burch, and the Minister also awarded prizes at the Awards Night. 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: "Triptych" – Nicola Menser Hearn
 2nd prize: "The Madonna": Mother and Child – Joseph Hanson

3rd prize: "The Art Gallery" – Justin Sankey
 People's Choice: "Heart and Soul" – Janet Thatcher



Triptych – Nicola Menser Hearn



Minister Joy Burch launching the event



Carmen Carlon

Some of the artists



Nicola receiving her prize





Treasurer's Report

Financial report 2012- 2013

Income: For the financial year 2012-2013, the Tenant's Union ACT received a total income of \$408, 667. Of this amount, \$393, 892 was received as grant money from the ACT Justice and Community Safety Directorate (JACS).

Expenditure overview:

Staff Expenditure

This financial year we have been lucky enough to have all staff positions filled by the new year. The significant surplus was due to not filling the principal solicitor's position until November. With the surplus we were able to make some purchases and undertake significant projects such as the translated factsheets. This is not a surplus we will be anticipating in the following year.

Operational Expenditure

While most line items increased within normal annual fluctuations, increases in some line items were larger. There were larger expenses due to the purchase of new mobile phones and plans, an increase in worker's compensation insurance due to the full complement of staff, and the engagement of a bookkeeper. Other costs however fell, including a reduction in costs spent on staff recruitment.

The Bottom Line: There was net surplus of \$ 25,561.

2012-2013 Financial statement: In the auditor's opinion the Tenants' Union's obligations under the auditing provisions for the 2012-2013 financial year have been satisfied.

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 for patiently answering all my time consuming questions.

Anne Macduff
Treasurer





Financial Statements

TENANTS' UNION ACT INCORPORATED

Financial Statements For the Year Ended 30th June, 2013

Houston & Hanna
Chartered Accountants
15/11 McKay Gardens
TURNER ACT 2601

Phone: 02-62498515 Fax: 02-62496792
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TENANTS' UNION ACT INC.

STATEMENT BY COMMITTEE MEMBERS

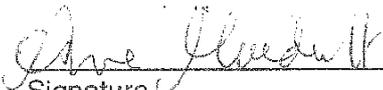
We the undersigned, being two members of the Committee state on behalf of the Committee that:

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

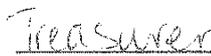
Anne Macduff	Committee Member
Genevieve Bolton	Committee Member
Helen Merritt	Committee Member
Rachel French	Committee Member
Lauren Farrell	Committee Member
Shelagh Keith	Committee Member

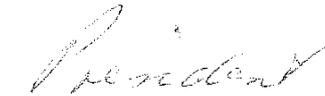
2. the principal activity of the Association during the year year ended 30 June 2013 was the provision of a tenants' advisory service.
3. the net surplus/(deficit) for the financial year ended 30 June 2013 was: \$ 25,561
4. in our opinion, the attached financial statements show a true and fair view of 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


Committee Member


Committee Member

Dated this 28th day of October 2013



TENANTS' UNION ACT INCORPORATED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013**

2012		2013
\$		\$
	INCOME	
374,638	Grant Income - Operational	300,569
-	- TAS funding	93,323
	IT day funding	8,674
9,994	Other Income	1,292
6,474	Interest	4,810
<u>391,106</u>	TOTAL INCOME	<u>408,667</u>
	EXPENSES	
1,650	Audit Fees	1,620
479	Bank Charges	100
3,632	Bookeeping	11,693
1,546	Cleaning	1,533
1,936	Depreciation	2,609
3,416	Employees' Amenities & Recruitment	785
2,836	Insurance	1,823
3,751	Legal Practice Costs	2,962
4,461	Library/Memberships	3,715
2,818	Office Equipment & Furnishings	1,721
1,046	Postage	1,253
8,474	Printing & Stationery	5,892
934	Promotion	1,915
9,863	Rent & Storage Costs	10,615
	Salaries & Wages	
229,158	Salaries & Wages	259,574
2,092	Annual Leave Provision	1,584
3,631	Superannuation	23,381
2,889	LSL Provision & Payments	4,568
-	Project Expenses	10,920
17,106	Staff Training, Conferences & Meetings	10,615
1,148	Sundry Expenses & Locum Provision	572
6,208	International Tenancy Day expenses	6,027
5,646	Telephone	7,653
4,947	Website/Internet/ IT Support	2,063
4,012	Workers Compensation Insurance	5,001
-	WRLC Contribution/Levy	2,911
<u>340,953</u>	TOTAL EXPENSES	<u>383,106</u>
<u>50,153</u>	OPERATING SURPLUS/(DEFICIT)	<u>25,561</u>



TENANTS' UNION ACT INCORPORATED

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

2012		2013
\$	NOTE	\$
	CURRENT ASSETS	
187,926	Cash	208,242
3,918	Prepayment	680
191,843	TOTAL CURRENT ASSETS	208,922
	NON-CURRENT ASSETS	
6,467	Office Plant & Equipment	4,805
6,467	TOTAL NON-CURRENT ASSETS	4,805
198,311	TOTAL ASSETS	213,727
	LESS CURRENT LIABILITIES	
33,551	Sundry Creditors	21,822
28,492	Provisions	30,077
62,044	TOTAL CURRENT LIABILITIES	51,899
	NON-CURRENT LIABILITIES	
34,070	Provisions	34,070
34,070	TOTAL NON-CURRENT LIABILITIES	34,070
96,114	TOTAL LIABILITIES	85,969
102,197	NET ASSETS	127,758
	MEMBERS' FUNDS	
42,027	Opening Balance	92,180
10,017	Reserve for Redundancies	10,017
50,153	Operating Surplus/(Deficit)	25,561
102,197	TOTAL MEMBERS' FUNDS	127,758

THE ACCOMPANYING NOTES FORM PART OF THE ACCOUNTS



TENANTS' UNION ACT INCORPORATED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2013

2012		2013
\$		\$
	CASH FLOWS FROM OPERATING ACTIVITIES	
384,632	Receipts from Members/Grants	403,857
6,474	Interest Received	4,810
(312,001)	Payments to Suppliers and Employees	(387,404)
<u>79,105</u>	NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES	<u>21,263</u>
	CASH FLOWS FROM INVESTING ACTIVITIES	
(5,348)	Payments for Plant & Equipment	(947)
<u>(5,348)</u>	NET CASH FLOWS USED IN INVESTING ACTIVITIES	<u>(947)</u>
73,757	Net increase (decrease) in cash held	20,315
114,169	Cash at the beginning of Year	187,926
<u>187,926</u>		<u>208,242</u>
	Represented By:	
187,926	Cash at Bank	208,242
<u>187,926</u>		<u>208,242</u>
	RECONCILIATION OF CASH FROM OPERATING ACTIVITIES TO OPERATING PROFIT AFTER TAX	
50,153	Operating Surplus/ (Deficit)	25,561
	Non Cash Items in Operating Surplus:	
1,936	- Depreciation	2,609
	Changes in assets and liabilities	
(3,918)	- (Increase)/ Decrease in Prepayment	3,238
28,841	- Increase/ (Decrease) in Creditors & Accruals	(11,729)
2,092	- Increase/ (Decrease) in Provisions	1,584
<u>79,105</u>	NET CASH FLOWS RELATING TO/FROM OPERATING ACTIVITIES	<u>21,263</u>

THE ACCOMPANYING NOTES FORM PART OF THE ACCOUNTS.



TENANTS' UNION ACT INC.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

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 2013

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 2013

	2013	2012
2. CASH	\$	\$
Cash at Bank	208,242	187,926
	<u>208,242</u>	<u>187,926</u>
3. FIXED ASSETS		
Plant & Equipment	12,705	11,758
Less Accumulated Depreciation	(7,900)	(5,291)
	<u>4,805</u>	<u>6,467</u>
4 PROVISIONS		
<i>CURRENT</i>		
Provision for annual leave	26,077	24,492
Provision for Relief/Locum	4,000	4,000
	<u>30,077</u>	<u>28,492</u>
<i>NON-CURRENT</i>		
Provision for Long Service Leave	18,670	18,670
Maternity Leave Provision	11,400	11,400
General Provisions/Training	4,000	4,000
	<u>34,070</u>	<u>34,070</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 2013 and the trading results for the year ending 30 June 2013.

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 28th Day of October 2013



HOUSTON & HANNA
CHARTERED ACCOUNTANT

K D Hanna FCA (Principal)

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(02) 6248 8175

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GPO Box 810, Canberra ACT 2601

Suite 15, George Turner Offices

11 McKay Gardens, Turner ACT

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**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
TENANTS' UNION ACT INCORPORATED
FOR THE YEAR ENDED 30 JUNE 2013**

Scope.

I have audited the attached financial statements of the Tenants' Union Incorporated (The Union) for the year ended 30 June 2013. 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..... 30/10/13