



# ANNUAL REPORT

2013 - 2014

Published by the Tenants' Union ACT Inc  
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Tenants' Advice Service  
(02) 6247 2011

Editor: Deborah Phippen, with thanks to Committee members.  
Cover art – "" based on by Maria Sankey, 1<sup>st</sup> Prize ITD Art Competition 2013

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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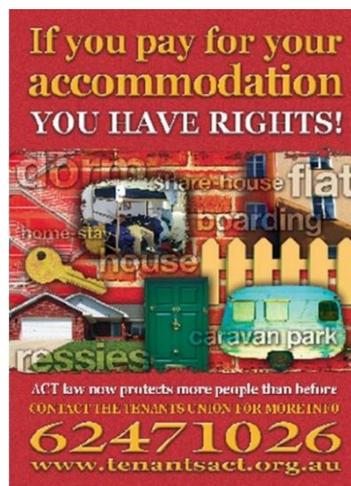
## TU Mission Statement

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 2013/14 the committee membership comprised:

<b>President</b>	Helen Merritt
<b>Treasurer</b>	Anne Macduff
<b>Secretary</b>	Genevieve Bolton

<b>General Committee</b>	Shelagh Keith
	Penny Rumble
	Lauren Farrell

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 until 14 Feb Nicola Hearn.



### Changes:

In February we bid farewell to wonderful Sarah as she moved to Melbourne to further her studies. We were very happy to welcome Nicola to our team.

## 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.

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. 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 Made This City"

The heading is, of course, absolutely true with one third of the ACT population continuing to rent properties in the Nation's Capital. This does ensure that the Tenants' Union ACT, also continues to serve this City by ensuring tenants have a voice if and when faced with issues concerning the property which they call home. Whilst the tight rental situation has eased somewhat over the past year, it is of particular importance that, with the ongoing shortage of affordable housing for those on low to moderate income levels and for those in more vulnerable situations, vigilance for tenants is maintained.

The Annual Tenants' Art Show again coincided with International Tenants' Day in October and showcased, yet again, the talent and diversity in the tenant community. Celebrating Canberra's 100th Birthday, the theme of "Tenants Made This City" accurately reflected the situation in early Canberra when housing was established by the relatively new Federal Government and was aimed at the rental market to attract people to the City. Entries clearly recognised the part tenants have played in building the city.

In July the Executive Officer, Deb Pippen, accompanied all TU staff to the National Association of Community Legal Centres Conference in Cairns, including a day long Tenancy network meeting. This was invaluable for all providing, as it did, the opportunity to hear of housing issues faced in other jurisdictions and to establish connections with their counterparts in other parts of the country.



**Helen Merritt at the ITD Awards Night**

A major issue facing TU over the past few years has been one of office space – for both staff and tenants, particularly when issues may need more sensitive or confidential discussion. For much of the latter part of 2013 and early 2014 the Executive Officer was closely involved in negotiations and discussions relating to the re-location of their offices. This finally came to fruition in late January 2014 – though this was achieved with the usual problems associated with moving "house". That said, TU is now firmly ensconced at 21 Barry Drive, Turner, and without a doubt the premises have considerably improved working conditions and consequently the ability to provide a more effective service for tenants.

More recently, these new premises have allowed TU to trial group "Information Sessions" for tenants. These have been well-attended and the ongoing need for these will be reviewed and assessed for continuation during the coming year.

Staffing has remained relatively stable during the year, though the when Sarah Greet, Administrative Officer, moved to Melbourne and it was essential that this position be filled without delay. This was done quickly and is now very ably filled by Nicola Hearn. I should note that I believe an increase in funding for additional staff would enable TU to be even more effective in the provision of service and advice to tenants.



I would like to express my personal thanks to Deb Pippen, all TU staff and to my Management Committee colleagues for the ongoing professionalism and support they provide to the ACT Community. I wish them all well for the coming 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.

Firstly, the advice service – the TAS 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 continually 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 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 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 take on more complex and time consuming activities as part of minor assistance and casework.

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 and utilise Twitter. These platforms 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;
- 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 was delayed, this meant that work had to hold off until the release of discussion papers and call for submissions which did not occur during this reporting period;
- In the last annual report I noted that a great deal of work had been done and was expected because the ACT Legal Centre Hub received long term funding from the ACT Government that enabled the TU, Welfare Rights and Legal Centre and the Women's Legal Centre to look for bigger and better accommodation.

We were successful and in November were able to enter into an agreement for new shared premises. The new building is closer to courts and the ANU and is most importantly bigger than Havelock House.



At the end of February we all moved to the new digs. As expected the move was disruptive, time consuming, onerous and then much more of each of these elements beyond expectation. It impacted on staff time way beyond just organising (there 36 CLC Hub coord meetings) in terms of packing and unpacking, setting up new spaces, setting up a new phone system and IT system. We lost advice line time and financially would have been quite a strain if it wasn't for our surplus of the previous year (due to salary savings). On a very positive note all of the CLCs were able to save a substantial amount on the costs of fitting out the new space through accessing second hand furniture from the Commonwealth Attorney-General's office as they also moved.

The result has been well worth it. The TU has moved from all staff sharing two rooms in the back of the Welfare Rights offices to having our own reception and front door! We also have offices for all staff as well as workstations providing space for us to finally take up all of those offers for volunteer assistance. We even have space for an additional advice worker when we eventually have the funding for a position.

We were able to celebrate the move on 21 March when the ACT Attorney-General Simon Corbell, about the Hub.

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.

I would also like to thank Helen Merritt for her time as President since 2009. Helen has stood down from the position but is remaining with the Committee for this year. Helen has been a great support, a wonderful MC for ITD events and I am glad that we are not losing her completely.

Deborah Phippen



## TAS Statistics

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

### Total TAS Client Activities

2013/2014	12/13	11/12	10/11	09/10
2, 445	2, 554	1,709	3,298	4,191

### Gender Breakdown

	2013/2014	12/13	11/12	10/11
<b>Females</b>	63%	61%	60%	60%
<b>Males</b>	37%	39%	40%	40%

### Tenure Types

Tenure Types	13/14	12/13	11/12	10/11
<b>Private Tenancy</b>	95.3%	89%	91.7%	93.3%
<b>Public Tenancy</b>	0.2%	0	0.1%	0.2%
<b>Community Housing</b>	0.6%	0.4%	2.8%	0.3%
<b>Occupants</b>	2.3%	2.9%	5.4%	4.1%
<b>Other and not stated</b>	1.5%	8%	n/a	n/a

Note – TU's funding is sourced from interest on bond and therefore private tenants and some community housing tenants and other occupants. The TU specialises on private tenancy matters, with some assistance to other tenure types, however does not assist Housing ACT tenants. Unlike other states and territories, the ACT Government funds Welfare Rights & Legal Centre to target assistance specifically to people on low incomes in public housing.

### TAS Top 4 - most common problems for tenants

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

This was our first full year with a Principal Solicitor.



## Other TU Work

### Website Statistics:

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

AUSTRALIA: Visits 308,674 Page Views: 580,211

Month	Visits	Page Views
From 01-Jul, 2013	74,174	127,408
Aug, 2013	81,240	135,654
Sep, 2013	53,881	89,803
Oct, 2013	44,127	73,101
Nov, 2013	44,480	73,839
Dec, 2013	43,348	67,391
Jan, 2014	57,528	91,399
Feb, 2014	60,459	93,775
Mar, 2014	65,051	98,052
Apr, 2014	56,861	87,655
May, 2014	62,889	98,012
30-Jun, 2014	63,804	97,941

### COMMUNITY LEGAL EDUCATION:

Workshops / presentations – 23, including: DV and tenancy day long workshop for community workers. Presentations – Migrant & Refugee Resettlement Service Orientation Sessions (4); WRLC Clinical Legal Education tutorial, ACT Shelter forum (2), Nexus Human Services, PVCS Workfind, Communities @ Work Network meetings Tuggeranong and Weston, Legal Aid information session, WRLC tutorial for ANU students (2), ANU Student Information Fair, ACT Legal Assistance Forum, FreeLaw Training, Legal Aid staff, Red Cross Refugee clients.

At the end of June began twice weekly free information sessions on bond and break lease.

ACT Youth conference poster, work on social media policy, and review of FAQs on website

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.

Tenancy kits distributed – 181

Occupancy kits distributed- 68

"Crowded House" share house publication – 138



**PUBLICATIONS, ARTICLES & MEDIA:**

Last we reviewed the newsletter at our planning day and put it on hold, it was reinvented in a new medium – as a bi-monthly online publication, already with approximately 170 subscribers. Information is also distributed through 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.

Publications - Articles in ACTCOSS newsletter and Global Tenant (newsletter of International Union of Tenants). Produced a joint brochure with Human Rights Office on discrimination in the private rental market and assisted Women's Legal Centre with tenancy elements of new phone application.

Media coverage in Canberra Times and local TV and radio, including – ABC Canberra 7.30 Report on private rental market.

**ADVOCACY AND LAW REFORM**

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

Belconnen Community service re CLE project, National Association of Tenants Organisations annual meeting, NACLCL Conference, Supportive Tenancies Service, ACT Shelter community housing advocates roundtable, ACT Shelter community stakeholders roundtable steering group, new Solicitor at ANU Students' Association, Narrabundah Longstay residents committee, ACT Shelter Community housing Roundtable, ACTLAF Symposium, Office of Rental bonds, Belconnen Arts centre re ITD 2014, YouthLaw launch, MARSS Multicultural Matters Meetings, Northside Community Services regarding CLE project, ACT Pro Bono and Human Rights Stakeholders; Advance Personnel re CLE, Ron Bell REIACT, Legal Aid re CLE, Belc Comm Services re CLE, ACT Community Housing Forum, UN Declaration of Rights of Indigenous People, HACT regarding ACT Shelter housing report, MARSS, NSW Tenants Advice and Advocacy Network meeting, ACT Govt Energy efficiency forum, National Housing Conference, DHCS Community Forum, ACTCOSS AGM, ACTLAF website launch, AHURI seminar on Indigenous Housing, Community Housing Canberra event, HACT re Joint Champions Group, ACT Aboriginal Legal Services Expo, ACT Shelter re NDIS and tenancy rights, ACAT Residential Tenancies Stakeholder Forum, meeting with ACAT members at TU, DJaCS, meeting with Legal Aid regarding TU tenancy information sessions, ACT Shelter Older Women Housing Project focus group (facilitator), National Shelter national council meeting, HACT Joint Champions Group Evaluation Panel (3), NSW Shelter conference – Possibilities & Realities: private rental housing as a solution; ACT Jurisdictional Forum; Access to Justice Productivity Commission Report Presentation; NDIS, Housing and Disability Symposium; HACT Linking Into New Communities Taskforce; NACLCL Accreditation review interview; NACLCL planning and governance meeting; ATSI Women's Support Group re legal needs, training session by TUNSW on community education.

Submissions - ANU review of student accommodation services, working on submission to ACT Government review of energy efficiency rating disclosure in relation to rental properties, Contribution to ACT Shelter Briefing on Student Accommodation in the ACT and the NACLCL submission to Productivity Commission

Additional issues worked on: RTA review, survey of CLCs, developing CLE projects for MARSS clients and Northside Community Services Supported Accommodation clients, Aboriginal Culture,



history and Heritage training, Suicide prevention training, Asbestos, sale of Canberra South Motor Park, contact with Real Estate Agent re policy about changing co-tenancies.

### 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, the Youth Housing and Homelessness Forum, 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.



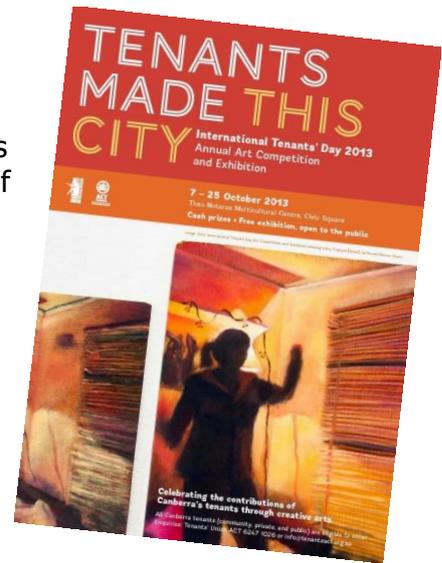
Through these memberships we share resources and have access to a wide range of knowledge of tenancy, housing and legal issues. We also gain access to services such as the community legal centre national email bulletin board, Professional Indemnity Insurance a range of training and support mechanisms.



**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.

The theme brought in Canberra Centenary celebrations and highlighted the role tenants played in the development of this city. 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 27 entries with a wide range of styles and media represented.



Shane Rattenbury, Minister for Housing, launched the exhibition and 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:

- First Prize: Maria Sankey - *Building This City*”
- Second prize: Yan Qing GU, untitled wool felting
- Third prize: Tess Rey-Cook - *Tribute to our National Capital - Centenary Celebrations 1913-2013*.

The popular People's Choice was a tie between Eeva Kukkonen – *We Built This City*, and Carlsford – *Bush Capital Garden (An Imaginative Rendition)*.



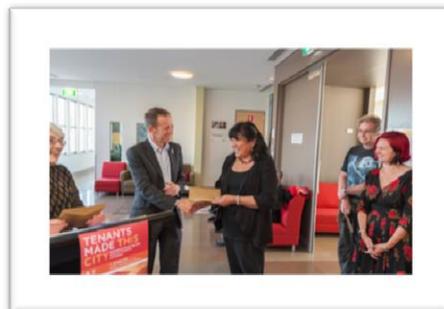
Building This City – Maria Sankey



Minister Shane Rattenbury launching the event



Bush Capital Garden (An Imaginative Rendition) - Carlsford



Tess Rey-Cook receiving her prize



Some of the artists



## Treasurer's Report

### Financial report 2013- 2014

#### Income:

For the financial year 2013-2014, the Tenant's Union ACT received a total income of \$421,395. Of this amount, \$ 406,210 was received as grant money from the ACT Department of Justice and Community Safety (DJACS).

#### Expenditure overview:

##### *Staff Expenditure*

This financial year we have been lucky enough to have all staff positions filled for the entire year.

##### *Operational Expenditure*

The Tenant's Union, along with a number of other CLCs, moved into new premises in December 2013 to create a CLC hub. The cost of the move is reflected in higher than usual project costs.

As with most moves, there were some initial one off set up costs that needed to be met. This included setting up a new phone and internet system.

The move has also had an impact on some other line items. The rent and storage costs are slightly higher, reflecting a larger floor plan and more office space. The cleaning costs are also slightly higher.

The extra costs this year were absorbed in part by the surplus from the previous year, and lower than usual printing costs. The ongoing costs of the new premises will continue to be monitored.

Note that the insurance line item includes not only Professional Indemnity Insurance, but also now Worker's Compensation insurance.

**The Bottom Line:** There was a deficit of \$10,627.

**2012-2013 Financial statement:** In the auditor's opinion the Tenants' Union's obligations under the auditing provisions for the 2013-2014 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



TENANTS' UNION ACT  
INCORPORATED  
*Financial Statements*  
*For The Year Ended 30 June 2014*



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:

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

- 2. the principal activity of the Association during the year year ended 30 June 2014 was the provision of a tenants' advisory service.
- 3. the net surplus/(deficit) for the financial year ended 30 June 2014 was: \$ (10,627)
- 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:

Anne MacDuff  
Signature

Shelagh Keith  
Signature

Treasurer  
Committee Member

President  
Committee Member

Dated this 14th day of November 2014



**TENANTS' UNION ACT INCORPORATED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2014**

2013 \$		2014 \$
	<b>INCOME</b>	
300,569	Grant Income - Operational	406,210
93,323	- TAS funding	-
8,674	IT Day funding	8,674
1,292	Other Income	2,294
4,810	Interest	4,217
<u>408,667</u>	<b>TOTAL INCOME</b>	<u>421,395</u>
	<b>EXPENSES</b>	
1,620	Audit Fees	1,600
11,693	Bookkeeping	11,244
1,533	Cleaning	2,277
2,609	Depreciation	2,812
1,823	Insurance	2,696
2,962	Legal Practice Costs	1,207
3,715	Library/Memberships	3,432
1,721	Office Equipment & Furnishings	804
1,253	Postage	1,541
5,892	Printing & Stationery	1,777
10,615	Rent & Storage Costs	11,699
	Salaries & Wages	
259,574	Salaries & Wages	293,595
1,584	Annual Leave Provision	9,461
23,381	Superannuation	27,142
4,568	LSL Provision & Payments	3,692
10,920	Project Expenses	16,833
10,615	Staff Training, Conferences & Meetings	12,820
3,372	Sundry Expenses	1,706
6,027	International Tenancy Day expenses	6,199
7,653	Telephone	5,789
2,063	Website/Internet/ IT Support	5,041
5,001	Workers Compensation Insurance	8,209
2,911	WRLC Contribution/Levy	445
<u>383,106</u>	<b>TOTAL EXPENSES</b>	<u>432,022</u>
<u>25,561</u>	<b>OPERATING SURPLUS/(DEFICIT)</b>	<u>(10,627)</u>

THE ACCOMPANYING NOTES FORM PART OF THE ACCOUNTS.



## TENANTS' UNION ACT INCORPORATED

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2014

2013 \$		NOTE	2014 \$
	<b>CURRENT ASSETS</b>		
208,242	Cash	2	222,657
680	Prepayment		915
<u>208,922</u>	<b>TOTAL CURRENT ASSETS</b>		<u>223,572</u>
	<b>NON-CURRENT ASSETS</b>		
4,805	Office Plant & Equipment	3	3,463
<u>4,805</u>	<b>TOTAL NON-CURRENT ASSETS</b>		<u>3,463</u>
<u>213,727</u>	<b>TOTAL ASSETS</b>		<u>227,035</u>
	<b>LESS CURRENT LIABILITIES</b>		
21,822	Sundry Creditors		36,144
30,077	Provisions	4	39,538
<u>51,899</u>	<b>TOTAL CURRENT LIABILITIES</b>		<u>75,682</u>
	<b>NON-CURRENT LIABILITIES</b>		
34,070	Provisions	4	34,222
<u>34,070</u>	<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>34,222</u>
<u>85,969</u>	<b>TOTAL LIABILITIES</b>		<u>109,904</u>
<u><u>127,758</u></u>	<b>NET ASSETS</b>		<u><u>117,131</u></u>
	<b>MEMBERS' FUNDS</b>		
92,180	Opening Balance		117,736
10,017	Reserve for Redundancies		10,022
25,561	Operating Surplus/(Deficit)		(10,627)
<u>127,758</u>	<b>TOTAL MEMBERS' FUNDS</b>		<u>117,131</u>

THE ACCOMPANYING NOTES FORM PART OF THE ACCOUNTS



## TENANTS' UNION ACT INCORPORATED

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2014

2013		2014
\$		\$
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
403,857	Receipts from Members/Grants	417,178
4,810	Interest Received	4,217
(387,404)	Payments to Suppliers and Employees	(390,718)
<u>21,263</u>	<b>NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES</b>	<u>30,677</u>
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
(947)	Payments for Plant & Equipment	(1,470)
<u>(947)</u>	<b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b>	<u>(1,470)</u>
20,315	Net increase (decrease) in cash held	14,414
187,926	Cash at the beginning of Year	208,242
<u>208,242</u>		<u>222,656</u>
	<b>Represented By:</b>	
208,242	Cash at Bank	222,656
<u>208,242</u>		<u>222,656</u>
	<b>RECONCILIATION OF CASH FROM OPERATING ACTIVITIES TO OPERATING PROFIT AFTER TAX</b>	
25,561	Operating Surplus/ (Deficit)	(10,627)
	Non Cash Items in Operating Surplus:	
2,609	- Depreciation	2,812
	Changes in assets and liabilities	
3,238	-(Increase)/ Decrease in Prepayment	235
(11,729)	- Increase/ (Decrease) in Creditors & Accruals	14,322
1,584	- Increase/ (Decrease) in Provisions	23,935
<u>21,263</u>	<b>NET CASH FLOWS RELATING TO/FROM OPERATING ACTIVITIES</b>	<u>30,677</u>

THE ACCOMPANYING NOTES FORM PART OF THE ACCOUNTS.

**TENANTS' UNION ACT INC.****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2014****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 2014****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 2014

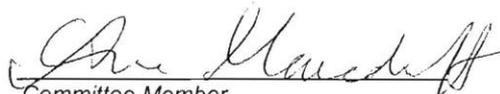
	2014	2013
	\$	\$
<b>2. CASH</b>		
Cash at Bank - General & Donation Account	54,821	4,411
Cash Reserve Bank Account	167,688	20,357
Petty Cash	147	261
	<u>222,657</u>	<u>208,242</u>
<b>3. FIXED ASSETS</b>		
Plant & Equipment	14,175	12,705
Less Accumulated Depreciation	(10,712)	(7,900)
	<u>3,463</u>	<u>4,805</u>
<b>4 PROVISIONS</b>		
<i>CURRENT</i>		
Provision for Annual Leave	35,538	26,077
Provision for Relief/Locum	4,000	4,000
	<u>39,538</u>	<u>30,077</u>
<i>NON-CURRENT</i>		
Provision for Long Service Leave	18,822	18,670
Maternity Leave Provision	11,400	11,400
General Provisions/Training	4,000	4,000
	<u>34,222</u>	<u>34,070</u>

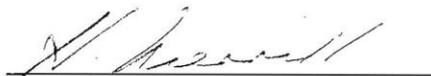
**TENANTS' UNION ACT INCORPORATED**  
**STATEMENT BY MEMBERS OF THE COMMITTEE**

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 2014 and the trading results for the year ending 30 June 2014.
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 14<sup>th</sup> Day of November 2013

**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](mailto:kim@khanna.com.au)

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
 TENANTS' UNION ACT INCORPORATED  
 FOR THE YEAR ENDED 30 JUNE 2014**

**Scope.**

I have audited the attached financial statements of the Tenants' Union Incorporated (The Union) for the year ended 30 June 2014. 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.

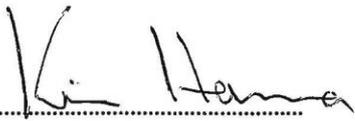
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. The procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the 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.....5/11/14.....