Tenants Queensland Inc

Annual Report 2017 – 2018

Working with tenants to make renting a secure and respected housing tenure.
Tenants Queensland

Values Statement

TQ Vision

A society where renting is a secure and respected housing tenure.

TQ Purpose

To unequivocally advocate for and empower tenants to protect and improve their rights through access to information, advice and representation.

TQ Values

We empower tenants

We show respect for all stakeholders

We act with integrity

We commit to furthering tenants’ rights

We promote a culture of continuous improvement

We are accountable for our work
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Convenor Report

This year the Tenants Queensland (TQ) steering committee has focused on building capacity and resilience within the organization in line with our strategic goal to ensure a well-managed sustainable organisation. This work has included a focus on financial stability, organisational risk, organisational policy review, the commencement of a significant constitutional review process and the commencement of negotiations with our staff for the renewal of our Enterprise Bargaining Agreement. Much of this work is crucial to supporting and improving our capacity to deliver high quality services to Queensland tenants.

We have solidified our funding base for the coming years with new QSTARS (Queensland Statewide Tenant Advice and Referral Service) and CLSP (Community Legal Services Program) contracts and managed to attract funds to conduct a range of priority projects. We have also undertaken a successful process of accreditation renewal with the National Association of Community Legal Centres which supported our internal focus on continuous improvement, including an extensive update of our policy and procedures. To further support the steering committee’s business and governance risk management processes, we extended the terms of reference for the finance subcommittee to include a focus on risk and recruited external expertise to the membership of this subcommittee.

Our strategic considerations included a commitment to review and update the constitution which, apart from a few minor amendments, has remained largely intact since its development in the mid-1980s. Significant work has commenced and it is anticipated that any changes arising out of this process will be presented at our next AGM for consideration. As part of these deliberations the committee is considering whether the current legal entity remains the most effective vehicle to take our changed organisational structure and size into the coming decades. Members will hear more about these and other deliberations and proposed changes over the coming year.

We intend to focus heavily on our strategic goal of providing a strong and effective voice for tenants over the coming year, and we look forward to working with Government on its commitment to residential tenancy law reform. Our committee members and broader organisational membership are passionate about this work as it has strong potential to deliver against our organisational vision of ‘a society where renting is a secure and respected housing tenure’. While our organisational capacity is limited in this area we continue to seek funds to support such work. We look forward to working together with like-minded organisations to mobilise a strong tenant focus and promote much needed changes in the reform process. We will maintain a very strong focus on ‘just cause evictions’ in this work.

The committee would like to sincerely thank our staff who are the face and backbone of the organisation. We very much value the commitment and enthusiasm they have in the delivery of TQ’s extensive and continually evolving services. We also thank our highly valued students and volunteers. In particular, the committee would like to acknowledge the work and the efforts of the Senior Leadership Team - Penny, Pat, Chris and Julie, as well as Alice who supports that team as well as our steering committee. Together they have given significant time and energy to the organisation and help make the work of the steering committee more manageable and effective.

We look forward to the coming year and commend this annual report to you.

Sally Watson
Convenor,
On behalf of the TQ steering committee.
TQ’s operations have solidified and expanded throughout the year providing increased availability of quality services to renting households statewide.

As the final year in the first term of QSTARS funding, we have focused on achieving outstanding proposals from our original tender of 2015. It has been a humbling experience for TQ to build the QSTARS program from the ground up, now getting it to a point where it is fully operational and with a full complement of highly skilled staff. That said, there is much more to be done.

In the lead up to the extension of the QSTARS contract, a process evaluation was undertaken in coordination with our funders. TQ is also planning to utilize evidence from our first three years of delivery to understand how we might improve our work. Key considerations will be how well resources are aligned with need and the optimum balance of resources, within current limitations, between the HUB intake advice service and support provided through the regions. The outcomes of these activities will drive our work into the coming years and support the development of service impact measures.

The QSTARS Forum, held in October 2017 was a highlight of the year, providing a well-received and unique professional development opportunity for workers across the state.

Our community legal centre work (CLSP funded) will benefit from the success of our tender and the security of a new three year term of funding. We also put a lot of energy into and were successful in our re-accreditation application to the National Association of Community Legal Centres.

On the Gold Coast, we collaborated with local service providers to protect vulnerable tenants from the unintended housing consequences of the Commonwealth Games.

The year has also seen us expand our services with the addition of two significant projects. Right Where You Live is reaching out to rooming accommodation, manufactured homes and retirement village residents across the state to inform them of their improved consumer rights. Keeping Women Safe in the Home is building worker capacity in the domestic and family violence sector to respond to clients who also experience private rental market issues.

In the lead up to the state election in November 2017, TQ sought responses from all the major parties to our platform of reforms. With the return of the Palaszczuk Labor government, we look forward to working with them on their promised tenancy law review and the development of minimum standards in rental properties. We will have a lot to say in this space.

The year has seen us reach out to academic institutions to develop relationships in support of future work and opportunities whilst we also updated the Rental Vulnerability Index with 2016 data including census information. All in all, a busy and productive year.

I offer my sincere thanks to the professional and committed TQ staff, without whom we cannot deliver our quality services in support of renters across the state. I also extend my genuine thanks to the TQ steering committee for their incisive leadership. As volunteers they take on the high levels of responsibility as they drive our strategic priorities.

To our members and service users, I hope that the work we do continues to bring change to ensure that renting is a secure and respected tenure for those who rely on it.

Penny Carr
CEO
Goal 1
Provide high quality services to Queensland tenants

Tenants Queensland provides high quality, free, independent tenant advisory services to assist tenants to understand their rights and responsibilities and sustain, as far as possible, safe and secure tenancies. TQ delivers a range of tenant advisory services through both the Community Legal Services Program (CLSP) and the Queensland Statewide Tenant Advice and Referral Service (QSTARS). TQ’s primary goal is to empower tenants to manage their own tenancy issues and provide additional support when this is not possible.

Community Legal Services Program

Legal Service
The Legal Service undertakes case work in relation to tenancy law matters, and represents tenants, in accordance with TQ casework guidelines: to assist clients who face high levels of disadvantage, and undertake tenancy law test cases where the outcome has the potential to advance tenants’ rights, or clarify aspects of tenancy law.

Legal support and quality assurance
The Legal Service also provides specialised legal support for TQ’s services, including reviewing advice services, community education materials, training programs, and tenancy law publications to ensure they are consistent and in compliance with tenancy laws.

Tenancy Law Clinic
TQ runs a Tenancy Law Clinic each semester staffed by six UQ law students. Students participate as part of their law studies.

Tenancy law has direct relevance to the lives of many students and offers a lived experience of how the law impacts and affects their community. During the clinic the law students gain practical experience in tenancy law.

Giving advice and working with tenants creates an opportunity for students to develop important skills needed for legal practice; including interviewing and advising clients, and preparing legal documents.

Students also develop other graduate attributes including the ability to undertake legal research and writing, to work as part of a team, and to work under supervision.

Number of Clients
793

Referrals Out
120

Help Desk and Information
134

Number of Advices and Legal Tasks
1,239
Case Studies

Case Study 1
A tenant contacted the TQ Legal Service for assistance to recover bond monies released by the Residential Tenancies Authority (RTA). The tenant had filed an application in QCAT (the tribunal) to dispute the lessor’s claim against the bond however she was not aware she had to notify the RTA within a seven-day time frame of the application to prevent the bond being paid out. The tenant alleged that the lessor had misrepresented information to the RTA and then again in their counterclaim. The tenant was initially told incorrectly by another service that once the bond was released there was nothing she could do to recover her money. TQ assisted the tenant in progressing her application and responding to the lessor’s vast counterclaim in relation to the bond. The lessor claimed a considerable amount for items that were pre-existing damage, however the tenant needed help articulating this to QCAT and with presenting her evidence. The lessor failed to turn up to the scheduled hearing and the matter was adjourned which allowed the tenant more time to prepare. The tenant managed to receive her entire bond back after a nine-month struggle with the process.

Case Study 2
Five tenants rented a large Queenslander for $1,250 a week rent and paid a bond of $5,000 which the agent lodged with the RTA. After four years the flatmates decided to move on and issued a Notice of Intention to Leave for the end of their lease in February 2018. The flatmates cleaned the property and also paid for professional lawn mowing and a bond exit clean. After the tenants returned the keys and Exit Condition Report, the agent inspected the property and emailed the tenants to confirm the place had been left in an excellent condition.

One month after moving out the lessor applied to the RTA to claim over $900 for repairs to a cracked window and other unspecified damage. However photos at the start of the tenancy showed the cracked window was pre-existing damage, which the tenants were not responsible for. In addition the agent had not noted any damage or cleaning issues on the Exit Condition Report.

The tenants had strong grounds to dispute the lessor’s claims and were very anxious about having to appear in the QCAT tenancy tribunal for the first time. The TQ Law Student Clinic assisted the tenants to prepare a statement to dispute the lessors’ $900 bond claim. The TQ Law Student Clinic also encouraged the tenants to watch the Tenants Queensland QCAT videos to help them understand and prepare for the hearing.

In QCAT the tenants provided a strong clear response to the lessor’s claims. As a result, QCAT dismissed the lessor’s claims in full and ordered the RTA refund the full $5,000 bond to the five tenants.

Case Study 3
TQ assisted a tenant and single mother in her application to QCAT to have her personal information removed from a Residential Tenancy Database. The tenant was listed incorrectly for an alleged debt which was not substantiated by the Agent. The tenant had applied to QCAT initially however the application was dismissed as the tenant had failed to complete the paperwork correctly or attach a copy of the database listing. The TQ Legal Service assisted the tenant to apply for a new hearing in QCAT, an order to remove the tenant’s personal information was granted.

The removal of the listing allowed the tenant to regain entry into the private rental market after years of living with her friends and family.

QCAT dismissed the lessor’s claims in full and ordered the RTA refund the full $5,000 bond to the five tenants.

The tenant managed to receive her entire bond back after a nine-month struggle with the process.

The removal of the listing allowed the tenant to regain entry into the private rental market after years of living with her friends and family.
TQ manages QSTARS throughout Queensland and delivers the program through TQ’s head office in Brisbane and its seven regional offices located at Palm Beach, Southport, Logan, Rockhampton, Townsville, Cairns and Mt Isa. TQ also manages the delivery of QSTARS through its seven sub-contracted partner agencies located at Mackay, Hervey Bay, Sunshine Coast, Caboolture, Toowoomba, Ipswich and Yeronga.

The HUB provides high volume, high quality advice and support to tenants who have the capacity to understand and follow up on their chosen course of action. The HUB also works as a central referral point to regional TQ and partner offices across the State. These secondary points of response provide services when a tenant needs a higher level of assistance to resolve their tenancy related matter. The requirement for a higher level of assistance may relate to the complexity of the matter, the person’s capacity to understand and respond to advice or specific characteristics, for example, literacy barriers.

### QSTARS Key Activities

<table>
<thead>
<tr>
<th>Activity</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regions and HUB advice</td>
<td>35,817</td>
</tr>
<tr>
<td>Community Education</td>
<td>3,061</td>
</tr>
<tr>
<td>Training</td>
<td>1,282</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>40,160</strong>*</td>
</tr>
</tbody>
</table>

*not including TQ Partner agencies

### Risk Management

1,600 risk management reviews of advice provided by the HUB and regional advice workers to clients across the state were undertaken by the TQ QSTARS Legal Officer.

### QSTARS Advice Services

<table>
<thead>
<tr>
<th>Activity</th>
<th>Sessions</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information only</td>
<td>14,564</td>
<td>4,948</td>
</tr>
<tr>
<td>Individual advice and assistance</td>
<td>47,313</td>
<td>25,795</td>
</tr>
<tr>
<td>Expert advice and professional support</td>
<td>4,057</td>
<td>5,074</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>65,935</strong></td>
<td><strong>35,817</strong></td>
</tr>
</tbody>
</table>

* including TQ Partner agencies

### Community Access Points (CAPs)

- CAPs are a key feature of QSTARS service delivery and serve to expand QSTARS reach to renters across each region and the state, particularly in regional and remote areas.
- CAPs provide renters with local access to community education material, forms and information about the QSTARS service. CAPs may also provide space and facilities for outreach services and/or telephone or video conferencing facilities for clients and staff assisting the tenant.
- To date TQ and its partners have either established formal “CAP’s” agreements or informal “CAP’s” arrangements with 345 agencies across Queensland.
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Regions and HUB – client numbers

- 20,139 new clients
- 2,323 repeat clients
- 1,473 repeat clients
- 16,440 new clients

HUB only – client numbers

- 22,812 ‘unique’ callers

Referral source

- 65% Self/friend/relative/neighbor
- 2% Legal Aid Qld & Community Legal Centres
- 6% Community Support Services
- 4% Dept Housing & Other Government Agencies
- 3% QCAT & Other Courts
- 8% Residential Tenancies Authority
- 11% Internet search
- 1% QSTARS regional offices

Referrals

- 10,055 tenants were referred to Regional Service Providers for further assistance

Client characteristics

- 33% Male
- 67% Female

Calls

- 28,689 answered calls through the HUB

The main presenting issues (% of sessions)

- 25% terminating with grounds
- 19% break lease
- 18% terminating without grounds
- 13% excessive hardship
- 29% other
- 16% repairs and maintenance
- 14% rental bonds, refunds, payments, claims

Referral source

- 8% Residential Tenancies Authority
- 3% QCAT & Other Courts
- 2% Legal Aid Qld & Community Legal Centres
- 6% Community Support Services
- 4% Dept Housing & Other Government Agencies
- 3% QCAT & Other Courts
- 8% Residential Tenancies Authority
- 11% Internet search
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Community Education

Community Education is a feature of QSTARS service deliver that focusses on the development and delivery of educational tenancy information as well as the promotion of QSTARS tenancy advice services to the community and general public. Attending community events such as NAIDOC, Homeless Connect, Mental Health Week, Youth Awareness Week, and Domestic Violence Prevention Month provides opportunities to deliver our community education goals.

Community Education sessions are also delivered to the staff and clients of government and community based housing, health and welfare services and universities and schools. Attendance at local interagency and network meetings is used to promote QSTARS and provide information on how QSTARS can assist clients, students and service users regarding their rights and responsibilities as tenants. During 2017/2018 Community Education staff attended or delivered 309 events and presentations across Queensland.

Learning and Development Program

TQ has a comprehensive learning and development program in place to ensure staff across both TQ and its partner agencies are professionally trained in delivering tenant advisory services. Over 2017/18 the learning and development program delivered 1282 hours of training to 436 TQ and Partner agency staff across 24 topics.

Overall participant feedback indicated that the training was both relevant and useful to their day to day work.

Survey Results

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>The topics covered were relevant to me</td>
<td></td>
<td>4</td>
<td>16</td>
<td>9</td>
<td>4</td>
</tr>
<tr>
<td>The training experience will be useful in my work</td>
<td></td>
<td>17</td>
<td>20</td>
<td>10</td>
<td>6</td>
</tr>
<tr>
<td>The time allocated for the training was sufficient</td>
<td></td>
<td>46</td>
<td>20</td>
<td>10</td>
<td>6</td>
</tr>
<tr>
<td>The number of people in the training was sufficient</td>
<td></td>
<td>48</td>
<td>20</td>
<td>10</td>
<td>6</td>
</tr>
</tbody>
</table>

Total number of surveys = 52

Some comments on what participants most liked about the training:

“Ability to swap stories relevant to the training. Learnt alot of valuable information I will be able to take back to my office and utilise in my day to day work”

“The expert knowledge and group discussions”

“The ability to interact, share experience and have questions answered”

“Excellent handouts that I will be able to refer to at a later date”
**Translated Referral Card**

During 2017/2018 TQ increased its reach to culturally and linguistically diverse communities through the development of Translated Referral Cards. TQ developed and translated a QSTARS referral card, a renting rights and responsibilities fact sheet, and three PowerPoint stories, providing an overview of beginning, during and ending a tenancy. These three resources targeted individuals and families from culturally and linguistically divers backgrounds and were translated into Somali, Tamil, Swahili, Tigrinya, Farsi, Dari, Arabic, Burmese, Vietnamese, and Hazaragi.

The resources provide individuals and families access to basic information about their rights and responsibilities as a tenant when renting in Queensland as well as vital information about how and who to contact when they need tenancy advice. TQ will use these products for promotion of the service and community education with the members of the targeted language groups and the services supporting members of these diverse communities.

**Keeping Women Safe in their Homes**

TQ was funded earlier this year by the Department of Communities, Child Safety and Disability Services to undertake a project to support workers in the domestic and family violence (DFV) sector. The main focus for TQ’s DFV initiative “Keeping Women Safe in their Homes”, is to assist domestic and family violence service providers, when working with clients who are experiencing issues regarding the private rental market. A DV Tenancy Toolkit, online quick reference guide and a worker helpdesk have been developed as part of this project.

**Right Where You Live – Building Consumer Confidence (BCC) Program**

TQ is leading a consortium of agencies to deliver “Right Where You Live”, a Department of Housing and Public Works funded initiative, which aims to inform residents of retirement villages, manufactured homes parks and residential services of changes to the Manufactured Homes Act – changes that will provide clearer rights and protections for residents in these tenures.

**Rental Vulnerability Index**

The RVI was updated earlier this year with 2016 census data and continues to provide relevant information of the relative vulnerability of households at a postcode level. With both 2011 and 2016 data encompassed in the tool, TQ can begin to monitor trends over time.
Goal 2

A strong and effective voice for tenants

TQ’s daily contact with tenants and their rental experiences, is essential in informing the organisation’s policy and law reform work. Insights from our engagement with tenants provides us with an understanding of how to address renters’ housing disadvantage and improve their housing outcomes, insights we use to inform government, the community and other stakeholders.

Engagement, Participation, Representation and Collaboration

TQ has met with a range of stakeholders and participated on various committees, working groups or in one-off forums that had as their basis the needs and issues associated with renting. Some examples are listed below.

- Participation on the Peaks Forum and the Essential Services Consultative Group convened by the Queensland Council of Social Service (QCOSS).
- National Association of Tenant Organisations (NATO) – TQ has continued to convene monthly meetings of state and territory peak tenant advice services, working together on common and national issues.
- Meeting with industry organisations such as the Residential Tenancies Authority; Real Estate Institute of Qld and Qld Civil and Administrative Tribunal (QCAT).
- Participation in regular Community Legal Education Forums convened by the Community Legal Centres Qld (CLCQ).
- National Housing and Homelessness Roundtable consultation on the new National Housing and Homelessness Agreement.
- TQ engages extensively with various sections of the Department of Housing and Public Works around private, social and affordable housing issues and arising projects such as the Client Pathway Mapping Project.
- TQ contributed to the Queensland edition of Parity “Responding to Homelessness in Queensland”.
- Participation on the Housing Ministerial Council
- National AHURI conference presentation on the Rental Vulnerability Index.

Media

Our successful media work this year resulted in a greater awareness of both the then relatively new QSTARS service and the range of issues confronting tenants in the market. Twenty-three significant articles were published over the year which generated over 70 media airings across Queensland radio, print media and television. Topics included tenancy issues for refugees, promoting International Tenants Day 2017, responses to Cyclone Debbie and tenancy tips.
**Law Reform**

The Queensland Government passed the Housing Legislation (Building Better Futures) Amendment Bill 2017 in December 2017. In the lead up to its passage, TQ appeared before the parliamentary Public Works and Utilities Committee in support of the amendments and inclusion of minimum standard in rental properties. A head of power allowing for the development of and inclusion in regulation of minimum standards is now in Queensland tenancy law.

In the lead up to the state election, TQ wrote to all the major political parties requesting a response to our tenancy law reform platform. The Labor government, subsequently re-elected, committed to making the regulation on minimum standards by June 2018 as well as consulting on broader tenancy law reform commencing at the same time.

TQ will continue to push for a raft of changes to provide increased tenure security for Queensland renters and greater ability to exercise their rights without fear of retaliatory eviction.

**Tenant Engagement Project**

Over the past year TQ has undertaken Phase 2 of the Tenant Engagement Project (TEP). In line with the projects objective to develop innovative services and products for use by tenants across the Social Housing Sector, TQ engaged RMIT University to design a creative toolkit. The toolkit was piloted with tenants with the aim of encouraging tenants to reflect on engagement/participation and in so doing encourage them to participate in further dialogue. The returned kits were reviewed and analysed by the RMIT research team and the key findings were presented to the main stakeholders.

Preliminary analysis identified a number of elements that could be addressed by more targeted resources for Tenant Engagement and Participation. In summary the findings identified a strong and common need for safety, respect, privacy, kindness, diversity, and effective communication within their communities. The next step in the Project process is to identify ways to incorporate the findings into a practical, viable and ongoing tenant engagement support mechanism that will facilitate the introduction of these appropriate and much needed tenant engagement initiatives.
Goal 3

A well-managed sustainable organisation

TQ’s steering committee is made up of a dedicated group of individuals who are committed to ensuring the organisation delivers on its strategic purpose. Most of our initiatives this year have been focused on improving and protecting the internal resources and systems that support our ability to deliver high quality services to Queensland tenants.

Governance

**TQ Steering Committee**
The steering committee meets monthly to consider TQ strategy, performance and compliance with the primary focus to build productivity and resilience within the organisation. The steering committee contracted Directors Australia to undertake a review of the legal status which included consultation of members and staff. The steering committee agreed to retain TQ’s incorporated association status. This has been followed up by a review of TQ’s Constitution that is currently in train.

Steering committee meeting attendance averaged 71% in 2017-2018. Departing members this year were Narelle Sutherland and Catherine Laherty. Narelle and Catherine were replaced by Mark McKeon and Paul Smithson.

**Compliance and Audit**

TQ management support the steering committee by maintaining a rolling compliance schedule that is reported on at every monthly meeting. On an annual basis an external audit is conducted of TQ’s books of account.

**TQ Leadership Team**
The TQ CEO has established a Leadership Team forum which met every week during 2017/2018 to plan the implementation of steering committee directives, prioritize TQ management issues, review performance, and consider resource allocations and operational risks.

Every other Leadership Team meeting is set aside to focus on a identified strategic or key operational issue or activity.

Every quarter the Joint Management Team (executive and Regional Service Coordinators) meet. Joint Management team meetings provide a forum for service delivery reporting, sharing regional experience and issues and updating senior staff on key organisational matters.

**Finance and Risk Subcommittee**
The Finance and Risk subcommittee met four times during 2017-18 (Nov 2017, Jan, Apr and Jun 2018) with 100% attendance. The subcommittee continues to benefit from the input and support of an independent representative, Ms Georgia Voustis.
Staff Profile
As at the end of June 2018 the majority of staff had been employed for 12 months or less reflecting the relative newness of the QSTARS program.

Renegotiation of TQ’s Enterprise Bargaining Agreement
In March 2018 TQ embarked on the formal process to renew its Enterprise Bargaining Agreement. This process has involved The Services Union and staff representatives meeting with management to negotiate a new EBA. As at June this process was still to be concluded.

Performance Management
TQ recognises that to be a high performing organisation requires active management and engagement of staff. To this end TQ employs a formal staff performance management process for staff.

Strategic Plan
In 2018 the steering committee met to undertake its annual strategic planning day. The TQ management team (Executive and Regional Service Coordinators) were invited to attend and participate in this workshop.

Service Planning
TQ undertakes a number of specific purpose service planning processes. The QSTARS Program Plan was submitted to and approved by the Department of Housing and Public Works in 2017.

TQ also delivers other contracted services. Where appropriate such services are planned and managed under approved project plans.
Goal 3

Quality

**NACLC accreditation**
In March 2018 a comprehensive review of TQ’s quality system culminated in our NACLC accreditation being renewed. This has provided TQ opportunity to review, update and further develop its suite of policy and procedures to align with current business and program operations. This work is continuing and based on the NACLC Improvement Plan.

**NACLC Risk Management Guideline**
Under the NACLC accreditation requirements TQ is required to comply with the Mandatory Standards of the Risk Management Guide. A key feature underpinning risk management in community legal centres is the practice of an annual cross-check review by a peer organisation to ensure continuing compliance.

**QSTARS Quality Framework**
In 2017-18 TQ developed a quality assurance framework for the QSTARS program.

**Client Value**

**Service Excellence**

**People**

**Process**

**Systems**

The aim of the QSTARS Quality Framework was to develop a quality assurance framework and the supporting tools to assist all involved with QSTARS in ensuring a consistent, high-quality advice service to QSTARS clients.

Based on the work done in collaboration with TQ staff and TQ’s Partners combined with information available in published management systems, the QSTARS Quality Assurance Framework is presented as Client Value, supported by Service Excellence, underpinned by three foundation elements: People, Processes, and Systems. The next step in the development of the framework will focus on developing the reporting metrics and application of the framework.

**Continuous Improvement**
TQ supports the quality system through its focus on continuous improvement. In 2017-18 there were 37 initiatives recorded on the continuous improvement register.

Initiatives include processes to: improve TQ’s internal communications; ensure management reporting to the steering committee met the needs of the steering committee; action to review TQ’s key staff performance management tool and to develop staff exit interview processes.
Communication and Engagement

Staff, QSTARS Partner and Member Newsletters

TQ uses a suite of communication strategies including newsletters, team meetings, bulletins to share information and engage staff in the delivery of services and development of the organisation.

TQ reintroduced a member newsletter in June 2018 as a way to again update TQ’s members of the work of TQ and plans to produce these newsletters biannually. TQ circulates a newsletter to its QSTARS partners on a regular basis.

The steering committee undertook a series of meetings with staff across the state in August 2017 and again in April/May 2018.

These meetings provided an opportunity for staff to engage with steering committee members and for steering committee members to update staff on the steering committee’s areas of focus and to hear staff views and answer questions about TQ’s priorities and direction.

Finances

Income and Expenditure Statement

As at 30 June 2017, TQ had signed a contract extension/variation for the QSTARS for the next three +two years subject to a New Implementation Plan being negotiated. QSTARS income represents 93% of TQ’s turnover.

Salaries and entitlements of TQ employees remain the most significant expense to TQ at 80% of total expenditure. QSTARS funded employees comprise 80% of employee expenses. Other Operating Costs include supplies and external services, with 1/3rd of this relating to ICT services and equipment.

Statement of Financial Position

As at 30 June 2018 TQ held $656k of unspent program funds. These funds are shown as a liability at 30 June as these are considered a reciprocal transaction for which revenue is recognised as services are performed.

Assets & Liabilities at 30 June 2018
Client compliments

Hello,

My name is [name withheld]

I called you a few times last year about getting support with an issue about having no air conditioning for over 5 months.

I wanted to thank you all for the support and advice given. Today was my hearing which I easily won because I followed the process from what I understood it and getting the support from your organisation. I was going to be offered $0 which turned into an amount over $1300. I am extremely happy and couldn’t have done it without you all.

So this is just a thank you, it had been an ongoing issue for 1 year which is crazy in reality. Thank you for existing and that you for being so friendly on the phones when I called.

Keep up the amazing work, I’m sure not everyone gets back to you so I wanted to do it on my behalf at least.

Kind Regards

“Thank you so much for your email. You cannot imagine how relieved I am and how helpful the information is. I feel a lot more confident now.”

Hi,

I am writing to give feedback about the advice service that I utilised during a recent bond dispute. I know it can be valuable for community orgs to have evidence of outcomes so I wanted to let you know that I have a positive outcome from my bond dispute, with my bond being refunded in full.

I got advice on two occasions about my dispute and that advice really gave me confidence and backed up my resolve that I was legally in the right, and that the bond claims that my ex-real estate was making were unjust. Because of this, I was galvanised and refused to yield throughout the mediation, which ultimately resulted in the real-estate giving up and agreeing to refund the bond in full.

Thank you for your valuable service.
**Highlights**

**QSTARS Statewide Forum**

The QSTARS Statewide Forum was held over two days in October 2017 in Brisbane and attended by over 70 delegates including front line staff, managers and committee members from TQ, and staff from partner agencies and the Department of Public Works and Housing. Four themes were addressed through the forum: program development; network development; professional development and tenancy law reform.

The program was a mix of plenary keynotes and concurrent training sessions and workshops. Presenters and panel members were drawn from academia, the services sector, TQ and Partner agency staff.

The forum provided a platform for QSTARS workers and related stakeholders to build relationships and share experience, discuss and reflect on QSTARS, and participate in professional development sessions directly relevant to their tenancy advice work or their management role.

Participants had many positive things to say about the forum…

**International Tenants Day**

International Tenants Day (ITD) has been celebrated on the first Monday in October since 1986. Each year, events are held across the globe to mark ITD and act as a prompt to tenants to be aware of their rights and for the wider community to be aware of tenancy issues. 2017 marked the 32nd ITD.

TQ celebrated the day with a stall in each region.
Acknowledgements

TQ Members

The steering committee would like to thank the members and the friends of TQ who continue to support us and believe in what we are trying to achieve.

Our Funders

TQ would like to thank our funders, the Department of Housing and Public Works, the Department of Justice and Attorney General and Department of Child Safety, Youth and Women – we are grateful for your ongoing support for our work.

Pro bono support

We are also grateful for the support from Clayton Utz, Colin Biggers & Paisley and Herbert, Smith and Freehills and Allens Linklaters who have provided pro bono (or free) legal advice on a range of strategic and operational issues.

TQ Steering and Subcommittee members

2017/18 Steering Committee Members
Peter See (Convenor; Treasurer from November 2017)
Sally Watson (Convenor from November 2017)
Damian Eckersley (Secretary)
Maria Leebeek (Treasurer to November 2017)
Rohan Tate (Ordinary Member)
Catherine Laherty (Ordinary Member) (Retired November 2017)
Narelle Sutherland (Ordinary Member) (Retired November 2017)
Peter Young (Ordinary Member)
Mark McKeon (Elected November 2017)
Paul Smithson (Elected November 2017)

The steering committee thank Narelle Sutherland and Catherine Laherty for their contribution to the steering committee.

2017/2018 Finance and Risk Sub-Committee Members
Georgia Voutsis
Maria Leebeek (Treasurer to November 2017)
Peter See (Treasurer from November 2017)

Our QSTARS Partners

TQ would like to thank our QSTARS partner agencies for their contribution to the delivery of QSTARS services across Queensland - the Mackay Regional Community Legal Centre; Hervey Bay Neighbourhood Centre; Suncoast Community Legal Service; Enhance Care; TASC National; Ipswich Regional Advocacy Services Inc (IRASI); and Community Plus+.

Community Organisations

TQ is expanding its reach with the assistance of many community based organisations across Queensland who have agreed to act as a Community Access Point (CAP). CAPs increase tenants access to tenancy advice and support particularly in rural and remote areas. TQ extends thanks to our CAPs collaborators for their support.
Treasurer’s Report 2017-18

A Reflection on TQ’s finances for 2017-2018

The financial statements for the period ending the 30th June 2018 have been prepared to meet the requirements of the Tenants Queensland Inc. under the Associations Incorporations Act QLD, and have been audited by Hayward’s Chartered Accountants and declared to be in accordance with current accounting standards.

The 2017-2018 year has seen TQ continue to deliver the QSTARS program as well as the Community Legal Services Program. The QSTARS program is delivered with local partners through a formal arrangements to provide place-based responses. This service delivery model was supported by financial accountability measures to provide transparency and accountability for all stakeholders. As a community legal Centre TQ continued to receive vital funding for the delivery of legal services through Legal Aid. The legal service provides the backbone of the organization and in 2017-18 continued to deliver the services following the successful tendering under the Community Legal Services program in 2016-17. The new contract runs to June 2020.

Sound financial controls have been maintained throughout the year ensuring the effective management of the funds entrusted to TQ. The Finance and Risk subcommittee met five times during the year. The committee’s role includes oversight of TQ’s financial control environment and the financial reporting system. Matters considered by the subcommittee during the year include:

- Adequacy of insurance arrangements
- Strategic risk management planning
- Procurement and preferred supplier arrangements
- Financial and Human Resources Delegations policy and practice.
- Compliance schedules and reporting
- Budgeting methodologies

The steering committee would like to acknowledge and thank Jude Clarkin, Pat Morgan and Penny Carr for their hard work in budget preparation, monthly reports and timely provision of information and to. Their work has ensured TQ has maintained sustainable and robust financial controls.

I would like to acknowledge the Department of Housing and Public Works and the Department of Justice and the Attorney General for their commitment to tenancy advice services.

The financial results for 2017-2018 provide an operating surplus of $102,433 ($141,925 2016-2017) with member funds at year end increasing to $1,147,471 ($1,045,037 at 30 June 2017). $656,564 of Cash and Investments represents grant funds received and unexpended at 30 June 2018 ($1,577,024 at 30 June 2017).

I would like to recommend the appointment of Hayward’s Chartered Accountants to audit TQ accounts for the 2018-2019 financial year.

The Financial Reports for the 2017-2018 demonstrate that TQ remains both accountable and proficient at its capacity to manage financial matters and pressures presented to it.

Maria Leebeek
TQ Treasurer
TQ Financial Report - Page 1
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>2 7,898,544</td>
<td>6,766,548</td>
</tr>
<tr>
<td>Other Income</td>
<td>2 1,969</td>
<td>9,328</td>
</tr>
<tr>
<td>Employee benefits expense</td>
<td>(4,534,222)</td>
<td>(3,664,651)</td>
</tr>
<tr>
<td>Auspiced QSTARS expenses</td>
<td>(2,157,622)</td>
<td>(2,103,248)</td>
</tr>
<tr>
<td>Depreciation and amortisation expense</td>
<td>(53,019)</td>
<td>(44,307)</td>
</tr>
<tr>
<td>Insurance</td>
<td>(8,336)</td>
<td>(14,340)</td>
</tr>
<tr>
<td>Motor vehicle and travel expenses</td>
<td>(29,982)</td>
<td>(47,476)</td>
</tr>
<tr>
<td>Property expenses</td>
<td>(333,182)</td>
<td>(287,859)</td>
</tr>
<tr>
<td>Staff training and development expenses</td>
<td>(34,769)</td>
<td>(65,054)</td>
</tr>
<tr>
<td>Audit, legal and consultancy fees</td>
<td>(79,353)</td>
<td>(50,345)</td>
</tr>
<tr>
<td>Client support services expense</td>
<td>(52,623)</td>
<td>(11,005)</td>
</tr>
<tr>
<td>Other operating costs</td>
<td>(514,972)</td>
<td>(345,666)</td>
</tr>
</tbody>
</table>

Current year surplus before income tax 102,433  141,925
Income tax expense - -
Net current year surplus 102,433  141,925
Other comprehensive income - -
Total comprehensive income for the year 102,433  141,925
Total comprehensive income attributable to members of the entity $102,433 $141,925

The accompanying notes form part of these financial statements.
## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

### ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at Bank - On Hand</td>
<td>3</td>
<td>2,105,491</td>
<td>1,306,737</td>
</tr>
<tr>
<td>Investments</td>
<td>4</td>
<td>594,739</td>
<td>1,767,085</td>
</tr>
<tr>
<td>Debtors &amp; Prepayments</td>
<td></td>
<td>59,966</td>
<td>172,932</td>
</tr>
<tr>
<td>Deposits</td>
<td></td>
<td>4,200</td>
<td>4,200</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td></td>
<td>2,764,396</td>
<td>3,250,954</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>5</td>
<td>143,591</td>
<td>192,371</td>
</tr>
<tr>
<td><strong>Total Fixed Assets</strong></td>
<td></td>
<td>143,591</td>
<td>192,371</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td></td>
<td>$2,907,987</td>
<td>$3,443,325</td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th>Description</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors &amp; Accruals</td>
<td></td>
<td>272,199</td>
<td>146,821</td>
</tr>
<tr>
<td>Employee Provisions</td>
<td></td>
<td>831,784</td>
<td>674,441</td>
</tr>
<tr>
<td>Income Received &amp; Unexpended</td>
<td>6</td>
<td>656,534</td>
<td>1,577,026</td>
</tr>
<tr>
<td><strong>Total Current Liabilities</strong></td>
<td></td>
<td>1,760,517</td>
<td>2,398,287</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td></td>
<td>$1,760,517</td>
<td>$2,398,287</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td>$1,147,471</td>
<td>$1,045,038</td>
</tr>
</tbody>
</table>

### MEMBERS FUNDS

<table>
<thead>
<tr>
<th>Description</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Retained Surplus</td>
<td></td>
<td>1,147,471</td>
<td>1,045,038</td>
</tr>
<tr>
<td><strong>Total Members Funds</strong></td>
<td></td>
<td>$1,147,471</td>
<td>$1,045,038</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

<table>
<thead>
<tr>
<th></th>
<th>Retained Surplus</th>
<th>Revaluation Surplus</th>
<th>Financial Assets Reserve</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance at 1 July 2016</strong></td>
<td>$903,113</td>
<td>$NIL</td>
<td>$NIL</td>
<td>$903,113</td>
</tr>
<tr>
<td><strong>Comprehensive Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus for the year attributable to members of the entity</td>
<td>141,925</td>
<td>-</td>
<td>-</td>
<td>141,925</td>
</tr>
<tr>
<td><strong>Total comprehensive income attributable to members of the entity</strong></td>
<td>141,925</td>
<td>-</td>
<td>-</td>
<td>141,925</td>
</tr>
<tr>
<td><strong>Balance at 30 June 2017</strong></td>
<td>$1,045,038</td>
<td>$NIL</td>
<td>$NIL</td>
<td>$1,045,038</td>
</tr>
<tr>
<td><strong>Balance at 1 July 2017</strong></td>
<td>$1,045,038</td>
<td>$NIL</td>
<td>$NIL</td>
<td>$1,045,038</td>
</tr>
<tr>
<td><strong>Comprehensive Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus for the year attributable to members of the entity</td>
<td>102,433</td>
<td>-</td>
<td>-</td>
<td>102,433</td>
</tr>
<tr>
<td><strong>Total comprehensive income attributable to members of the entity</strong></td>
<td>102,433</td>
<td>-</td>
<td>-</td>
<td>102,433</td>
</tr>
<tr>
<td><strong>Balance at 30 June 2018</strong></td>
<td>$1,147,471</td>
<td>$NIL</td>
<td>$NIL</td>
<td>$1,147,471</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

**CASH FLOWS FROM OPERATING ACTIVITIES**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government Grants</td>
<td>6,900,656</td>
<td>6,548,307</td>
</tr>
<tr>
<td>Interest</td>
<td>56,541</td>
<td>57,680</td>
</tr>
<tr>
<td>Other Income</td>
<td>17,969</td>
<td>27,380</td>
</tr>
<tr>
<td><strong>Payments</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auspice Payments</td>
<td>(2,007,478)</td>
<td>(2,007,478)</td>
</tr>
<tr>
<td>Wages &amp; Salaries</td>
<td>(4,247,131)</td>
<td>(3,349,054)</td>
</tr>
<tr>
<td>Other</td>
<td>(1,089,910)</td>
<td>(942,798)</td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) operating activities</strong></td>
<td>$(369,353)</td>
<td>$334,038</td>
</tr>
</tbody>
</table>

**CASH FLOWS FROM INVESTING ACTIVITIES**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment for purchase of plant &amp; equipment</td>
<td>(4,239)</td>
<td>(80,545)</td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) investing activities</strong></td>
<td>$(4,239)</td>
<td>$(80,545)</td>
</tr>
</tbody>
</table>

**CASH FLOWS FROM FINANCIAL ACTIVITIES**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net increase/(decrease) in cash held</td>
<td>(373,592)</td>
<td>253,493</td>
</tr>
<tr>
<td>Cash at beginning of the reporting period</td>
<td>3,073,822</td>
<td>2,820,329</td>
</tr>
<tr>
<td><strong>Cash at end of the reporting period</strong></td>
<td>$2,700,230</td>
<td>$3,073,822</td>
</tr>
</tbody>
</table>

**Reconciliation of Net Surplus/Deficit to Net Cash Provided by (Used in) Operating Activities**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Result</td>
<td>102,433</td>
<td>141,925</td>
</tr>
<tr>
<td>- Depreciation</td>
<td>53,019</td>
<td>44,307</td>
</tr>
<tr>
<td>- Increase/(Decrease) in Payables</td>
<td>125,378</td>
<td>(94,289)</td>
</tr>
<tr>
<td>- Increase/(Decrease) in Provisions</td>
<td>157,344</td>
<td>282,472</td>
</tr>
<tr>
<td>- (Increase)/Decrease in Deposits &amp; Debtors</td>
<td>112,966</td>
<td>104,153</td>
</tr>
<tr>
<td>- Increase/(Decrease) in Grants Unexpended</td>
<td>(920,492)</td>
<td>(144,530)</td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) operating activities</strong></td>
<td>$(369,353)</td>
<td>$334,038</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirement of the Australian Charities and Not-for-Profits Commission Act 2012. The committee has determined that the association is not a reporting entity.

The report is also prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Revenue

Revenue comprises revenue from government grants, fundraising, events and fee for service activities.

Revenue is measured by reference to the fair value of consideration received or receivable by the entity for goods supplied and services provided.

Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably.

Government grants

A number of the entity's programs are supported by grants received from the Federal, State and Local governments. If conditions are attached to a grant which must be satisfied before the entity is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Where a grant is received on the condition that specified services are delivered to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services are performed and at year-end until the service is delivered.

Revenue from a non-reciprocal grant that is not subject to conditions is recognised when the entity obtains control of the funds, economic benefits are probable and the amount can be measured reliably. Where a grant may be required to be repaid if certain conditions are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied.

Where the entity receives a non-reciprocal contribution of an asset from a government or other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

Donations
Donations collected, including cash and goods for resale, are recognised as revenue when the entity gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Where donations are received for a specific purpose, then the donation is only recognised once the funds have been spent for that purpose.

**Interest income**

Interest income is recognised on an accrual basis using the effective interest method.

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

**(b) Operating expenses**

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

**(c) Leasehold improvements and equipment**

Leasehold improvements and equipment (comprising computers, furniture and motor vehicles) are initially recognised at acquisition cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

Leasehold improvements and equipment are subsequently measured using the cost model, cost less subsequent depreciation or amortisation.

Depreciation and amortisation is recognised on a straight-line basis to write down the cost less estimated residual value of equipment. The following useful lives are applied:

- Plant and equipment: 3-10 years
- Leasehold improvements: life of lease
- Computer equipment: 3-7 years
- Office equipment: 3-13 years

In the case of leasehold property, expected useful lives are determined by the term of the lease.

**(d) Financial Instruments**

**Initial recognition and measurement**
Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (ie trade date accounting is adopted). Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified “at fair value through profit or loss” in which case transaction costs are recognised immediately as expenses in profit or loss.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value amortised cost using the effective interest method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Amortised cost* is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the [effective interest method](#).

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

1. **Financial assets at fair value through profit or loss**
   Financial assets are classified at “fair value through profit or loss” when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

2. **Loans and receivables**
   Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

3. **Held-to-maturity investments**
   Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the company’s intention to hold these investments to maturity. They
are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

iv. **Available-for-sale investments**

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any measurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

v. **Financial liabilities**

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

{e} **Impairment testing of assets**

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset’s fair value less costs to sell and value in use, to the asset’s carrying amount. Any excess of the asset’s carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in MSB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

{f} **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and in the bank including short-term fixed deposits.

{g} **Retained Earnings**

Retained earnings include all current and prior period retained surpluses.
(h) Deferred income

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within twelve (12) months of receipt of the grant.

(i) 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 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 statement of financial position are shown inclusive of GST. Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

(j) Employee Entitlements

Liabilities for Wages & Salaries and Annual Leave are recognised and are measured as the amount unpaid at the reporting date at current pay rates in respect of employees’ services up to that date. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

(k) Comparative Figures

Comparative figures, where necessary, have been reclassified in order to comply with the presentation adopted in the figures reported for the current financial year.

(l) Economic Dependence

The Tenants Queensland Inc is dependant on government funding to operate. As at the date of the report the committee has no reason to believe the government will not continue to support the organisation.

(m) Significant management judgement in applying accounting policies

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.
## 2. Revenue and Other Income

### Revenue

**Revenue from Government Grants**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Housing and Public Works - QSTARS</td>
<td>7,350,177</td>
<td>6,420,363</td>
</tr>
<tr>
<td>Department of Housing and Public Works - Manufactured Homes</td>
<td>76,323</td>
<td>-</td>
</tr>
<tr>
<td>Department of Communities, Child Safety and Disability Services</td>
<td>76,297</td>
<td>-</td>
</tr>
<tr>
<td>Department of Justice and Attorney-General</td>
<td>314,739</td>
<td>272,474</td>
</tr>
<tr>
<td></td>
<td><strong>7,817,535</strong></td>
<td><strong>6,692,837</strong></td>
</tr>
</tbody>
</table>

**Other Revenue**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Recurrent Funding</td>
<td>26,827</td>
<td>16,000</td>
</tr>
<tr>
<td>Interest</td>
<td>54,183</td>
<td>57,711</td>
</tr>
<tr>
<td></td>
<td><strong>7,898,544</strong></td>
<td><strong>6,766,548</strong></td>
</tr>
</tbody>
</table>

### Other Income

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>684</td>
<td>1,080</td>
</tr>
<tr>
<td>Memberships</td>
<td>1,044</td>
<td>829</td>
</tr>
<tr>
<td>Sundry Income</td>
<td>241</td>
<td>7,420</td>
</tr>
<tr>
<td></td>
<td><strong>1,969</strong></td>
<td><strong>9,328</strong></td>
</tr>
</tbody>
</table>

**Total Revenue and Other Income**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$7,900,514</strong></td>
<td><strong>$6,775,876</strong></td>
</tr>
</tbody>
</table>

## 3. Cash at Bank and On Hand

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Account</td>
<td>710,403</td>
<td>490,774</td>
</tr>
<tr>
<td>TU Maximiser Account</td>
<td>115,557</td>
<td>114,961</td>
</tr>
<tr>
<td>Charitable Donations Account</td>
<td>5,775</td>
<td>5,507</td>
</tr>
<tr>
<td>Charitable Maximiser Account</td>
<td>20,599</td>
<td>20,493</td>
</tr>
<tr>
<td>ME Bank Online Saver Account</td>
<td>1,252,989</td>
<td>674,834</td>
</tr>
<tr>
<td>Petty Cash</td>
<td>168</td>
<td>168</td>
</tr>
<tr>
<td></td>
<td><strong>$2,105,491</strong></td>
<td><strong>$1,306,737</strong></td>
</tr>
</tbody>
</table>

## 4. Investments

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Bank Term Deposit - Staff Liabilities</td>
<td>67,606</td>
<td>66,142</td>
</tr>
<tr>
<td>National Bank Term Deposit - Tenants Union</td>
<td>527,133</td>
<td>1,700,943</td>
</tr>
<tr>
<td></td>
<td><strong>$594,739</strong></td>
<td><strong>$1,767,085</strong></td>
</tr>
</tbody>
</table>
### 5. FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office Equipment - at Cost</td>
<td>194,739</td>
<td>194,739</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>(175,811)</td>
<td>(168,267)</td>
</tr>
<tr>
<td></td>
<td>18,929</td>
<td>26,472</td>
</tr>
<tr>
<td>Furniture &amp; Fittings - at Cost</td>
<td>197,528</td>
<td>193,289</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>(114,120)</td>
<td>(92,561)</td>
</tr>
<tr>
<td></td>
<td>83,409</td>
<td>100,728</td>
</tr>
<tr>
<td>Motor Vehicles - at Cost</td>
<td>71,823</td>
<td>71,823</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>(30,569)</td>
<td>(6,653)</td>
</tr>
<tr>
<td></td>
<td>41,254</td>
<td>65,170</td>
</tr>
<tr>
<td></td>
<td>$143,591</td>
<td>$192,371</td>
</tr>
</tbody>
</table>

### 6. GRANTS RECEIVED & UNEXPENDED

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Housing and Public Works - QSTARS</td>
<td>413,389</td>
<td>1,513,566</td>
</tr>
<tr>
<td>Department of Housing and Public Works - Manufactured Homes</td>
<td>173,677</td>
<td>-</td>
</tr>
<tr>
<td>Department of Communities - TAAS Reform</td>
<td>8,135</td>
<td>8,135</td>
</tr>
<tr>
<td>Department of Communities - Keeping Women Safe</td>
<td>21,817</td>
<td>-</td>
</tr>
<tr>
<td>Legal Aid Queensland</td>
<td>37,456</td>
<td>42,439</td>
</tr>
<tr>
<td>Catholic Religious Australia</td>
<td>2,059</td>
<td>12,886</td>
</tr>
<tr>
<td></td>
<td>$656,534</td>
<td>$1,577,026</td>
</tr>
</tbody>
</table>

### 7. CONTINGENT LIABILITIES

Tenants Queensland Inc has in place facility backed bank guarantees in relation to rental premises.

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Guarantees</td>
<td>$71,947</td>
<td>$71,947</td>
</tr>
</tbody>
</table>
The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

1. In the opinion of the committee the financial report as set out on pages 1 to 11 are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:

   (a) Comply with the Australian Accounting Standards applicable to the entity; and

   (b) Give a true and fair view of the association’s financial position as at 30 June 2018 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;

2. At the date of this statement, there are reasonable grounds to believe that Tenants Queensland Inc. will be able to pay its debts as and when they fall due.

This Declaration is signed in accordance with Subs 60.15(2) of the Australian Charities and Not-for-Profits Commission Regulation 2013.

Chairperson

Treasurer

Date

13.11.2018
INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF

TENANTS QUEENSLAND INC.


Opinion
We have audited the financial report of Tenants Queensland Inc., which comprises the Statement of Financial Position as at 30 June 2018, the Statement of Profit & Loss and Other Comprehensive Income, Statement of Cash Flows for the Year Then Ended, and Notes to the Financial Statements, including a summary of significant accounting policies, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of Tenants Queensland Inc. has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD):

1) Giving a true and fair view of the associations financial position as at 30 June 2018 and of its performance for the year then ended; and

2) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the Australian Charities and Not-for-Profits Commission Regulation 2013.

Basis for Opinion
We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the Auditor Independence Requirements of the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES110: code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide for our opinion.

Emphasis of Matter – Basis of Accounting
We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report
The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD) and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.
Auditor’s Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.

- Conclude on the appropriateness of the committee’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

____________________________

PETER GESCH
HAYWARDS CHARTERED ACCOUNTANTS
Level 1 / 488 Lutwyche Road
LUTWYCHE QLD 4030

Dated this 2nd day of November 2018
TQ and Partner Offices

**BRISBANE HEAD OFFICE AND HUB**
Level 1, 87 Wickham Tce, Spring Hill 4000

**BRISBANE NORTH COAST**

**BNC:**
Level 1, 87 Wickham Tce, Spring Hill 4000

**Community Plus+:**
556 Ipswich Rd, Annerley 4103

**Enhance Care:**
Suite 2, 77 King St, Caboolture 4510

**Suncoast Community Legal Service:**
The TAFE Bldg., 170 Horton Pde, Maroochydore 4558

**CENTRAL QUEENSLAND**

**Rockhampton:**
240 Quay St, Rockhampton 4700

**Hervey Bay Neighbourhood Centre:**
22 Charles St, Pialba 4655

**Mackay Regional Community Legal Centre:**
Suite 4, 80 Victoria St, Mackay 4740

**SOUTHERN QUEENSLAND**

**Southport:**
34 Railway St, Southport 4215

**Palm Beach:**
4/1051 Gold Coast Highway, Palm Beach 4221

**Logan:**
Youth & Family Service, 376 Kingston Rd, Slacks Creek 4127

**Ipswich Regional Advocacy Services Inc (IRASI):**
Ground Level, IGIC Bldg., 40 South St, Ipswich 4305

**TASC National:**
223 Hume St, Toowoomba 4350

**NORTHERN QUEENSLAND**

**Cairns:**
208 McLeod St, Cairns 4870

**Townsville:**
3/95 Denham St, Townsville 4810

**Mt Isa:**
72 Marian Street, Mount Isa 4825
(C/O Mount Isa Family Support Service & Neighbourhood Centre Inc.)

For more information visit our website at www.tenantsqld.org.au
For tenancy advice call 1300 744 263