

Annual Report

Access to Justice

2023-24

Preliminary information

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Visit www.fwc.gov.au for more information about the Fair Work Commission.

Acknowledgments

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Letter of transmittal

30 September 2024

Senator the Hon Murray Watt Minister for Employment and Workplace Relations Parliament House Canberra ACT 2600

Dear Minister

We are pleased to present to you the annual report of the Fair Work Commission for the financial year ending 30 June 2024.

This report is provided pursuant to s.652 of the Fair Work Act 2009 and in accordance with s.46 of the Public Governance, Performance and Accountability Act 2013 (the PGPA Act) and the Public Governance, Performance and Accountability Rule 2014 (the PGPA Rule).

The General Manager of the Fair Work Commission, as the accountable authority, pursuant to section 17AG of the PGPA Rule, certifies that the Commission has:

- prepared fraud and corruption risk assessments and control plans that comply with the Commonwealth Fraud and Corruption Control Framework,
- implemented appropriate fraud prevention, detection, investigation and reporting procedures and practices that comply with the Commonwealth Fraud and Corruption Control Framework,
- taken all reasonable measures to appropriately deal with fraud and corruption relating to the entity.

Yours sincerely



Justice Adam Hatcher

President

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Murray Furlong
General Manager

Readers' guide

This annual report informs the Australian Parliament and public about the Fair Work Commission's (Commission) performance and compliance with its obligations in the financial year ending 30 June 2024.

Part 1 – Overview

Includes reports from the President and General Manager and provides information about the Commission, including our organisational structure, Members, staff and stakeholders.

Part 2 - Performance

Provides information about our work and performance during 2023-24.

Part 3 - Annual performance statements

Provides an outline of our performance framework and details how we performed against intended results and performance criteria set out in our Corporate Plan and portfolio budget statements.

Part 4 - Management and accountability

Reports on our internal operations, including corporate governance, external scrutiny, human resources management and financial management. It also reports against certain legislated annual reporting requirements.

Appendices and references

Detailed information to complement the main report is set out in 8 appendices. Appendices A and B provide details of Commission Members and Member activities; Appendix C provides information about the delivery of the Commission's services, including lodgments with the Commission in 2023–24 and the Commission's registered organisations functions; Appendix D comprises the 2023–24 financial statements; Appendix E reports on entity resources; Appendix F sets out other mandatory information; Appendix G outlines the Commission's 2023–24 Commonwealth Climate Disclosure; and Appendix H outlines how this annual report meets the requirements set out in the PGPA Rule.

A glossary, list of acronyms and abbreviations, index and contact details are included at the back of this report.

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Acknowledgement of Country

The Fair Work Commission acknowledges the Traditional Custodians of Country throughout Australia and their continuing connections to land, sea and community. We pay our respects to their elders past and present, and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

Overview

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President's introduction

I am pleased to introduce the Fair Work Commission's Annual Report for 2023–24.

This reporting period reflects my first full year as President of the Fair Work Commission, after commencing in the role on 19 February 2023.



Justice Adam Hatcher
President

The 2023–24 financial year has been one of the Commission's busiest years on record. We received over 40,000 applications, a 27% increase compared to the previous reporting period, and the highest rate of lodgments ever received by the Commission since the inception of the *Fair Work Act 2009*.

Despite record lodgments, the Commission has continued to provide excellent service to the community. Over this reporting period, our frontline staff substantively processed 92% of all applications within three days of lodgment. Once processed, we continued to deal with matters in a timely manner, exceeding our targets by finalising 82% of all matters within eight weeks of lodgment and 96% of all matters within 16 weeks of lodgment. Over this reporting period, the Commission finalised 39,196 matters, representing a clearance rate of 97.5%.

We have undertaken several significant major cases during this period. These included those under existing jurisdictions and some arising from recent legislative change. This includes the 2023–24 Annual Wage Review, the finalisation of the aged care industry work value case, the determination of the early childhood education and care industry supported bargaining authorisation application, the establishment of a standard workplace delegates' rights award term and the Modern Awards Review 2023–24.

I am also pleased to report that we have met or exceeded all of our key performance indicators from the portfolio budget statement (PBS).

The Commission's ability to accommodate this dramatic increase in workload, implement major legislative reforms and simultaneously continue to meet our operational objectives is a considerable achievement. It is a reflection of the skill and dedication of our Members and staff and our commitment to the timely, efficient and transparent administration of justice.

Legislative Change

This year saw the introduction of further legislative reforms via the Fair Work Legislation Amendment (Closing Loopholes) Act 2023 (Closing Loopholes Act) and the Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024 (Closing Loopholes No. 2 Act). These two Acts expand existing functions and confer new jurisdictions on the Commission.

The Closing Loopholes Act received Royal Assent on 14 December 2023, with most measures affecting the Commission commencing the following day. These included changes to the small business redundancy pay exemption, right of entry exemptions, protections for people experiencing family and domestic violence, and compulsory conciliation conferences in relation to protected action ballot orders. The introduction of new workplace delegates' rights required the Commission to make determinations varying all modern awards to include a delegates' rights term, and the final term was issued on 28 June 2024.

Substantial changes to the Commission's functions have emerged from the new regulated labour hire arrangement jurisdiction. The Commission can now, on application, make a regulated labour hire arrangement order that will require labour hire employees working for a host business to be paid at least the same rate of pay as employees of the host business who are doing the same kind of work. The Commission is then empowered to deal with disputes about such orders when they cannot be resolved at the workplace level.

The Closing Loopholes No. 2 Act received royal assent on 26 February 2024 and added even more significantly to the Commission's functions. Some smaller changes came into effect on commencement, such as those relating to single-enterprise and multi-enterprise agreements, intractable bargaining workplace determinations, and registered organisations' ability to withdraw from amalgamations.

The Commission's larger new jurisdictions are those in relation to the right to disconnect, minimum standards for regulated workers and disputes relating to unfair deactivation, unfair termination and unfair contracts. Changes to casual employment and some related disputes will also affect the Commission's processes. While these major reforms come into effect in 2024–25, significant resources have been dedicated to planning their implementation during this reporting period.

Throughout this period, I have continued to issue statements about the reforms and their implementation to maintain transparency and accountability with our growing stakeholders. A <u>dedicated webpage</u> on the Commission's websites houses these statements, along with a full list of the reforms, their commencement dates and supporting materials.

Consultation, collaboration and education

It has been and will always be our priority to keep the needs of our users at the heart of our services. This is imperative when navigating through periods of immense change, such as those experienced in the last 12 months. Consultation, collaboration and education are integral elements of our mission to ensure access to justice for everyone that engages with the Commission's services.

To this end, the Commission has undertaken over 70 projects to support a smooth transition into this new era. We have aimed to ensure the community can understand the changes to our functions, and in turn engage with our services in an informed and self-determined way.

These projects included the publication of extensive information materials to support parties to bargain and make agreements, an external review of registered organisations' governance and compliance, the development of new working and advisory groups and information sessions with such groups, new subscription services and the development of many practical tools and resources, including fact sheets, templates and guides. We also published implementation reports about our new functions relating to regulated workers and the right to disconnect. These reports are intended to support engagement and consultation with stakeholders about the implementation of our new jurisdictions.

The Commission consistently encourages active involvement from all interested stakeholders. We invite you to provide feedback via our dedicated email address for this purpose: consultation@fwc.gov.au. We welcome feedback and engagement as an opportunity to improve our operations and deliver exceptional service to the public.

Departing Members

In the past financial year, Vice President Joe Catanzariti AM and Commissioner Michelle Bissett both retired from the Commission. Joe Catanzariti took office on 4 June 2013 and has since sat on many significant Full Bench matters including Annual Wage Reviews, the 2017 Penalty Rates decision, and the 2021 Horticultural Award decision. Michelle Bissett held a lengthy tenure at the Commission, taking office on 25 January 2010. During this time, she performed as National Practice Leader for our unfair dismissals jurisdiction, a notable role given it is our largest case type by volume.

I would like to take this opportunity to thank Joe and Michelle for their outstanding contribution to the Australian industrial relations landscape. The Commission is a better organisation for their contribution and commitment to it.

Thank you

It has been a historic year of change and challenge and there is undoubtedly more to come. I look forward to continuing to work with and for the workplace relations community to implement these changes.

I wish to thank our key stakeholders, including those who have engaged with our consultation processes to ensure our new processes will be user-centred and fit for purpose. Every year my utmost gratitude must be given to our Workplace Advice Service (WAS) partners, who last year provided over 4,000 pro bono legal appointments to parties and prospective parties to Commission matters across Australia. These appointments are a vital part of our commitment to access to justice, and help to ensure just outcomes for eligible employees and small business owners.

I finally must sincerely thank the Commission Members and staff who have shown immense tenacity in an extraordinarily busy and challenging year. I am grateful for their tireless work, which has enabled us to maintain strong operational performance during a period of record-high caseloads and significant legislative change.

Justice Adam Hatcher

President

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General Manager's overview

This has been an important year for the Fair Work Commission. We have implemented major legislative reforms, achieved outstanding operational performance, successfully dealt with a significant increase in applications and continued to innovate across the organisation.



Murray Furlong General Manager

Operational Performance

The powers and functions of the Commission have expanded significantly in the 2023–24 reporting period due to legislative change. In tandem, the Commission has seen an increase in applications lodged across some of our largest existing jurisdictions. In the 2023–24 period, the Commission received 40,190 applications, a 27% increase compared to the number of applications lodged in 2022–23¹.

Timeliness and efficiency are critical to the community that we serve. Despite the significant increase in lodgments and our expanded functions, we have maintained efficiency and met our portfolio budget statement KPIs. I am pleased to report that we have also performed well against our comprehensive performance reporting framework.

While meeting our timeliness benchmarks is important, we have continued to deliver quality outcomes for our users, with more than 88% indicating a 'positive' or 'very positive' user experience.² We concluded the 2023–24 financial year with a very strong clearance rate of 97.5%, which ensures we are best placed to continue this high performance into 2024–25.

In 2023–24, the Commission undertook and delivered a substantial number of major cases, with many having a direct impact on the lives of millions of workers and their employers. Cases undertaken (and in some cases completed) during 2023–24 included:

- the Annual Wage Review 2023–24 decision handed down in June 2024
- the Aged Care Industry Work Value Case, resulting in an increase to wages for workers in the aged care industry

- 1 Data is correct as at 30 September 2024.
- 2 Satisfaction rating is based on ease of access, timeliness, even-handedness, and overall satisfaction in unfair dismissal and general protections post-conciliation surveys and our Workplace Advice Service.

- the Modern Awards Review 2023–24, which included consideration of 4 priority topics:
 - the arts and culture sector,
 - job security,
 - work and care, and
 - making awards easier to use.
- The commencement of the Gender undervaluation – priority awards review
- Variation of awards to include a delegates' rights term
- the Early childhood education and care industry supported bargaining authorisation application

Implementing government reform: Closing Loopholes

Changes to Commission functions

The Closing Loopholes Act and Closing Loopholes No. 2 Act had a significant impact on the operations of the Commission throughout 2023–24. The two tranches of legislation (receiving Royal Assent on 14 December 2023 and 26 February 2024 respectively), increased the powers and functions of the Commission, including expanding the workers and businesses we serve. During 2023–24 the Commission also continued to implement changes initiated by the Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022.

With the needs of our users front of mind, we have successfully adapted and modified our existing operations to support the implementation and ongoing management of our expanded functions. In this financial year, we undertook a restructure process in consultation with our staff to ensure we were best placed to continue to support the community. This has resulted in additional staff being allocated to operational areas and a new team established to support our new regulated worker minimum standards setting functions.

To support the successful implementation of these changes, Commission Members and staff have undertaken extensive consultation with impacted members of the community and engaged with existing and new stakeholder groups. To assist the community to understand the changes to our functions, the Commission has published a range of education and information materials including Member-led videos, short animations, fact sheets and other written guidance. We will continue to work with our key stakeholders and advisory groups to further improve our services to ensure we meet the expectations of our users into the future.

Registered Organisations and General Manager functions

During 2023–24, we continued our work to support the transfer of registered organisations functions from the former Registered Organisations Commission to me as General Manager as a result of the Secure Jobs Better Pay Act reforms.

Registered Organisations Functions Review

On 6 March 2023, I commissioned an independent review of the functions relating to registered organisations, which was undertaken by former Commission Members, Jonathan Hamberger and Anna Booth. In August 2023 the reviewers produced a report making about 25 specific recommendations to improve service delivery. I published my response to the Review Report on 28 September 2023, committing to a timeframe for delivery of a number of those recommendations, many of which have been implemented in the 2023–24 period.

The recommendations that have been adopted and implemented include establishing new stakeholder groups and educational programs referred to below, which demonstrate the Commission's commitment to implementing reforms in an open and transparent manner and in collaboration with key stakeholders.

Establishing Registered Organisations Advisory Committee (ROAC) & Compliance Practitioners Reference Group (CPRG)

During the period I established the Registered Organisations Advisory Committee (ROAC), consisting of representatives from the Australian Industry Group, Australian Council of Trade Unions (ACTU) and the Australian Chamber of Commerce and Industry to assist me to ensure the transparency and accountability of organisations for the benefit of their members.

The Commission has also established the Compliance Practitioners Reference Group (CPRG) made up of members of the Commission's Registered Organisations Services Branch (ROSB) and registered organisations nominated by the ROAC, to enable a collaborative approach to deal with feedback on compliance-related issues affecting registered organisations.

In this reporting period, I published a new Compliance and Enforcement Policy for registered organisations. This policy sets out my commitment to providing a positive regulatory culture through a focus on assistance, education and collaboration. The policy also outlines the wide range of my enforcement powers and notes that we seek to foster a regulatory environment which encourages organisations to cooperate and genuinely engage with us about compliance issues.

In-person education and support events

My functions as a regulator include providing education, assistance and advice to registered organisations and their members. As part of our education strategy, the ROSB has commenced running in-person education and support events around Australia with initial events being held during 2023–24 in Melbourne and Sydney. The feedback received from officials who have attended these events has been very positive.

Innovation

Justice Hatcher and I are committed to ensuring that the Commission is an accessible, responsive and transparent organisation that is continually reforming and innovating to meet the changing needs of the community that we serve.

As the Commission expands and the nature of our work changes, innovation and transformation is occurring across the organisation, each and every day. The innovations that we are implementing not only relate to new technology but also to changes and improvements to administrative efficiency in our practices.

Online hearing rooms

Over 2023–24, we have made significant improvements to our systems and facilities to optimise our online conferencing and hearing capabilities.

Social media strategy

Our social media reach has increased to more than 60,000 followers, an increase of 50,000 since October 2022, making it an increasingly important channel for communication. As part of a broader and considered shift to more dedicated resources for information and education, we have been preparing for a significant expansion of the Commission's social media presence. In 2024–25 we will establish Instagram and Facebook pages, in addition to increasing our presence on LinkedIn and YouTube.

CALD engagement strategy

We understand that many of our users are from culturally and linguistically diverse (CALD) backgrounds and that our engagement strategies and communication methods should meet their needs. During 2023–24, we conducted national community consultations involving over 50 community leaders and representatives from a wide range of CALD communities to help us work out the best engagement strategies, communication channels and messaging for CALD communities.

Entry permits

One of the many examples of innovations developed and implemented over the last year has been improvements in the system for processing right of entry permits. We have reduced the regulatory burden on registered organisations and the administrative burden on Commission staff by implementing a streamlined process for permit renewals. This innovation has already brought about significant improvements in timeliness, which has seen approval of applications drop from 28 to 17 calendar days.

Building organisational capability

We have continued to implement our Learning and Development Strategy, bringing to life our commitment of providing 'A career not a job' by growing the skills and experience of Commission staff and offering mobility and career opportunities.

Additionally, over the period the Commission's Diversity & Inclusion Committee (D&IC) continued their important work under our *Diversity and Inclusion Strategy 2023–28* and established the Commission's Pride Network. Our D&IC has played an important role in further strengthening our culture of genuine inclusion for everyone.

Farewell and thank you to Vice President Catanzariti

I would like to acknowledge and thank Joseph Catanzariti AM for his tireless dedication to the Commission during his 11 years of distinguished service as Vice President.

Thank you to Members and staff

I offer my heartfelt thanks to our Members and staff who have met the challenges and opportunities of the past year with optimism, energy, and an innovative mindset. The strength of character of Members and staff and the dedication they have to the community we serve, the organisation and each other is deeply appreciated.

Murray Furlong

General Manager

About the Commission

Role

The Commission is Australia's national workplace relations tribunal and the independent regulator of registered organisations.

We exercise our functions and powers in accordance with the Fair Work Act 2009 (Fair Work Act) and have responsibilities in relation to the registration, recognition and accountability of registered organisations under the Fair Work (Registered Organisations) Act 2009 (RO Act).

During the 2023–24 financial year we exercised our functions and powers in accordance with the Fair Work Act, including:*

- setting and annually reviewing the national minimum wage and minimum wages in modern awards
- making and varying modern awards
- making orders for equal remuneration
- assisting the bargaining process for enterprise agreements
- approving, varying and terminating enterprise agreements
- making orders to facilitate enterprise bargaining (including orders for ballots on protected industrial action and good faith bargaining) and dealing with bargaining disputes
- making labour hire arrangement orders
- making orders to stop or suspend industrial action
- promoting cooperative and productive workplace relations and preventing disputes
- · dealing with unfair dismissal claims
- dealing with general protections and unlawful termination claims
- dealing with claims to stop workplace bullying and sexual harassment disputes in connection with work
- dealing with disputes in relation to flexible working arrangements, unpaid parental leave and changes from casual to full-time or part-time employment

- dealing with disputes brought to the Commission under the dispute resolution procedures of modern awards and enterprise agreements
- · administering and issuing entry permits

The Commission and General Manager also have responsibilities in relation to registered organisations under the RO Act. These responsibilities include:**

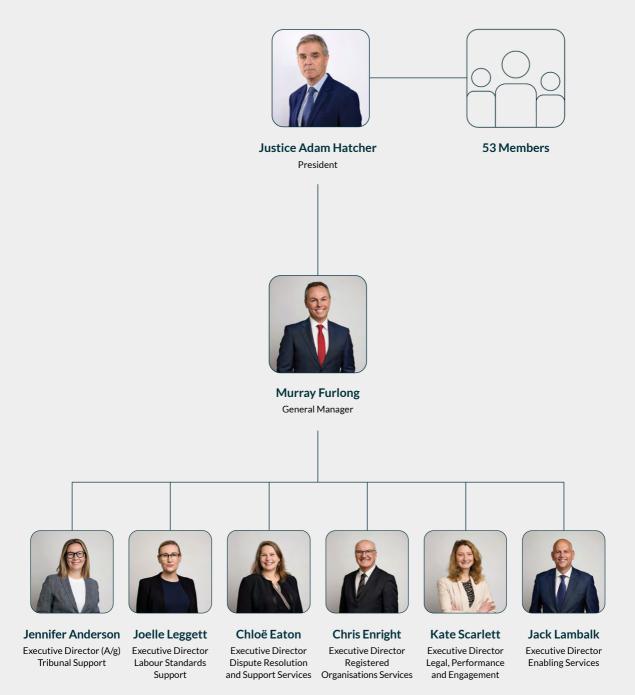
- registration, amalgamation and cancellation of registered organisations
- making and altering registered organisations' rules
- proactively educating registered organisations about their financial and other reporting responsibilities
- conducting inquiries, investigations and litigation about registered organisation finances and financial administration
- receiving, assessing and publishing financial reports, annual returns, notifications of change and registration of auditors
- approving financial training packages and assessing exemptions from financial training
- arranging elections for officers
- receiving protected disclosures under the whistleblower scheme

Our purpose, included in our Corporate Plan, and outcomes and programs as specified in the 2023–24 portfolio budget statements, are set out in the annual performance statements in Part 3.

*The Commission's functions have been impacted by the Secure Jobs Better Pay Act, Closing Loopholes Act and the Closing Loopholes No. 2 Act during the reporting period. This list of functions has been amended accordingly.

**The functions of the ROC transferred to the Commission on 6 March 2023. This list has been updated to reflect activities undertaken by the Commission and General Manager during this reporting period.

Figure 1
Organisational structure at 30 June 2024



Structure

The Commission consists of the President, Vice Presidents, Deputy Presidents, Commissioners and Expert Panel Members, supported by a General Manager and specialist staff. Figure 1 shows our structure.

Members

The President of the Commission is the Hon Justice Adam Hatcher, who is also a Judge of the Federal Court of Australia. The President is responsible for ensuring that the Commission performs its functions and exercises its powers in a manner that is efficient and adequately serves the needs of employers, employees and other workers and businesses throughout Australia.

Commission Members perform quasi-judicial functions under the Fair Work Act, including conducting public hearings and private conferences for both individual and collective matters. They also perform certain functions under the RO Act concerning federally registered unions and employer organisations.

Members are independent statutory office holders appointed by the Governor-General on the recommendation of the Australian Government. They are appointed until the age of 65 on a full-time basis, although they may perform duties on a part-time basis with the President's approval. Members of state industrial tribunals may hold a dual appointment to the Commission. Expert panel members are appointed on a part-time basis for a specified period of not more than 5 years.

Members come from diverse backgrounds, including the law, unions and employer associations, human resources and corporate management, and the public service. Expert panel members must have knowledge or experience in one or more fields specific to their panel. Members often share their expertise and engage with the community by participating in a range of presentations, speeches and events in Australia and internationally. For a list of activities in 2023–24, see Appendix B.

During 2023–24, Vice President Joseph Catanzariti AM and Acting Commissioner Michelle Bissett retired after reaching the mandatory retirement age.

The regional allocation system

We use a regional allocation model for allocating and managing cases. Each region is led by a Regional Coordinator and supported by a Deputy Regional Coordinator. The Regional Coordinator is responsible for the management of work undertaken by Members in that region.

The regions are:

- Region 1 Australian Capital Territory, New South Wales, Northern Territory, Queensland and Western Australia
- Region 2 South Australia, Tasmania and Victoria

National practice leaders have been appointed for major case types and have oversight of each of the national practice areas.

In most instances, cases are allocated to a Member in the region in which the parties are located. Where a case requires specialist knowledge of an industry or case type, the case may be allocated to a Member from outside the region.

More information on regional allocation and national practice areas is available on our website.

General Manager

The Commission's General Manager is Murray Furlong. The General Manager's statutory function is to assist the President in ensuring that the Commission performs its functions and exercises its powers under the Fair Work Act.

The General Manager is also the independent statutory regulator of federally registered employer and employee organisations under the RO Act. These functions include:

- promoting efficient management of organisations and high standards of accountability of organisations and their office holders to their members
- promoting compliance with the financial reporting and accountability requirements of the RO Act
- providing education, assistance and advice to registered organisations and their members
- monitoring acts and practices to ensure they comply with the provisions of the RO Act and providing for the democratic functioning and control of organisations
- doing anything incidental to or conducive to the performance of any of the above functions

The General Manager as regulator is required to embed within organisations a culture of good governance and voluntary compliance with the law.

As the accountable authority, the General Manager is responsible for the Commission's performance, financial management and compliance with requirements under the PGPA Act.

Administrative staff

The General Manager is supported by Commission staff, who are employed under the *Public Service Act* 1999 (Public Service Act). Staff are organised into branches that support different areas of work.

Tribunal Support Branch provides research, analysis, project management and administrative support to Commission Members, the General Manager and the wider Commission. The Branch is made up of three teams: Member Support, Bargaining Support and Agreements. The range of responsibilities of the Branch includes administrative, research and drafting support to Commission Members; analysis of enterprise agreements; triage and support for most bargaining-related applications; specialist workplace relations research to support bargaining and agreement-making; support for the Collaborative Approaches Program; creating and managing a proactive work plan of projects that supports users to access bargaining and agreement-making; and the digital transformation of these services.

Dispute Resolution and Support Services Branch is the Commission's frontline service delivery Branch. The Branch supports the National Practice Leaders and Commission Members in dealing with unfair dismissal, general protections and stop order applications. Staff deliver various services to the community, including process and procedural advice through the Helpline, lodging applications in the Commission's case management system, triage and case management of applications before allocation to Commission Members and conducting conciliation conferences between parties in disputes relating to unfair dismissal and general protections claims.

Labour Standards Support Branch provides specialist research, project and case management support to Commission Members, the General Manager and the wider Commission. This support particularly relates to the Commission's modern awards, minimum wages and equal remuneration functions and functions from August 2024 related to regulated worker minimum standards orders and road transport contractual chain orders under the Fair Work Act. As subject matter experts, staff within this Branch produce externally published and internal research and analysis for the Commission and provide research, analysis and case management support to Expert Panels and Full Benches.

Registered Organisations Services Branch supports the General Manager in his duties as the regulator of registered organisations under the RO Act.

The Branch supports registered organisations to meet their statutory obligations through education, processing registrations and rule changes, issuing entry permits and election decisions, assessing financial documents, regulating, investigating and litigating, where necessary.

Legal, Performance and Engagement Branch supports the public directly through our website, online learning and education resources, external communications, and direct engagement with specific stakeholder groups and the media. Providing support internally, the Branch undertakes research, analysis and reporting on our performance and user experience, supports internal communications, coordinates the implementation of legislative change, compiles our corporate plan, annual report and materials to meet parliamentary obligations, and provides a broad range of legal services to the organisation.

Enabling Services Branch provides national business and corporate support functions including IT systems, human resources, finance, procurement and governance. The Enabling Services Branch is a multi-disciplinary Branch consisting of staff with diverse skills supporting the organisation by developing corporate strategies and delivering essential services and infrastructure. The Branch provides business insights through reporting and data, and leading whole-of-organisation initiatives to enhance organisational capability and the delivery of Commission services.

Clients and stakeholders

We have a diverse group of clients and stakeholders. We work closely with organisations in our operating environment to ensure that our services meet the evolving needs of the community we serve. We aim to be open and transparent with our stakeholders and partners, including employer and employee associations, law firms, academia and community-based organisations.

In broad terms, the Commission has jurisdiction over a national workplace relations system that covers:

- most private sector employers and employees in all states and territories except Western Australia (where private sector coverage is limited to constitutional corporations)
- the Commonwealth public sector
- all employers and employees in Victoria, the Northern Territory and the ACT (with limited exceptions in relation to certain public sector employees)
- all employees on Norfolk Island, the Territory of Christmas Island, and the Territory of the Cocos (Keeling) Islands

The national system does not include:

- non-constitutionally covered businesses including sole traders, partnerships and corporations whose main activity is not trading or financial (unless the relevant state has referred power in relation to these types of entities)
- most public sector and local government employees in New South Wales, Queensland and South Australia
- all Western Australian and Tasmanian state government employees

The Commission's bullying and sexual harassment jurisdictions extend to a broad range of workers. The Commission's jurisdiction is intended to protect everyone, including contractors and consultants, who may have experienced workplace bullying and/or sexual harassment.

To support the implementation of cross-portfolio initiatives and the operation of the workplace relations framework, we regularly share data and information with the responsible Minister, government departments, the Fair Work Ombudsman and other relevant government agencies.

The Workplace Advice Service (WAS) is an important contributor to our efforts to provide access to justice. Through a network of partner organisations, we facilitate this service to provide free legal assistance for unfair dismissal, general protections, workplace bullying and/or sexual harassment matters. Further details and a <u>full list of partner organisations</u> are available on our website.

Other important stakeholder engagement networks include our user groups:

- Regulated Workers User Group
- Small Business Reference Group
- Collaborative Approaches Program User Group
- Registered Organisations Advisory Committee
- Compliance Practitioners Reference Group
- Enterprise Agreements and Bargaining Advisory Group
- Rules and Benchbooks Committee

Performance

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Performance snapshot



87.8%

Positive user experience rating

12 Days

Median time from lodgment to agreement approval without undertakings or amendments





3 June 2024

Completed annual wage review

Operational performance



39,196

Finalisations

40,190

Lodgments



)30

Statutory documents published



Achieved

All PBS KPIs

Engagement

124,489

• 0

20.08 million

Website visits (Website, Online Learning Portal & Document Search)

04:57MIN SECS

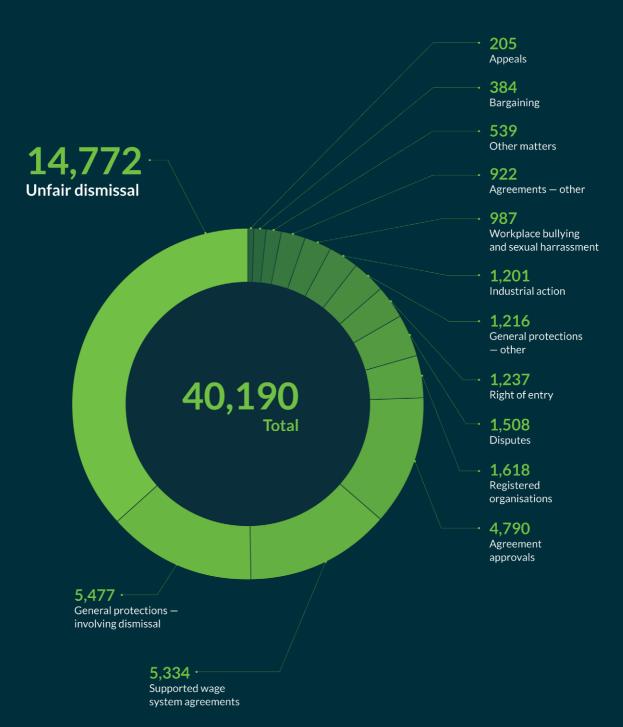
Average call wait time for helpline



1,685

Reminders sent to Registered Organisations

Breakdown of lodgments



Note: Data is correct as at 30 September 2024

Delivery of our services

We exercise our powers and functions under the Fair Work Act and RO Act. We provide services to a range of clients, including employees and employers and their representatives, federally registered unions, employer organisations, other workers and businesses.

We provide assistance to our users over the telephone, in person and through digital communications, such as our subscription service. We also publish a wide range of information, tools, online learning modules and resources on our website.

Lodgments and finalisations

Once a formal application has been lodged with the Commission, a legal process has started.

In 2023–24, a total of 40,190 lodgments were received, which is a 27% increase from the 31,523 applications received in 2022–23.* The number of lodgments, previously referred to as 'Applications', now includes matters transferred from the ROC in March 2023. As reported in previous annual reports, we received 34,122 applications in 2021–22, 29,631 applications in 2020–21 and 33,989 in 2019–20; noting that application totals in 2020–21 and 2019–20 did not include Supported Wage System applications and are not comparable to other totals. A full list of lodgments by matter type is available in Appendix C.

Our most common lodgment type in 2023–24 was unfair dismissal applications which were 37% of our total lodgments. General protections involving dismissal applications made up 14% of lodgments and Supported Wage System Agreements were 13%. Our registered organisations related lodgments increased this year to account for the absorption of matters previously dealt with by the Registered Organisations Commissioner.

We finalised 39,196 matters in 2023–24, with a clearance rate of 97.5%. We have not previously published our number of finalised matters. However, as part of our commitment to transparency we believe that this data provides an insight into the volume of our work.

*Data is correct as at 30 September 2024

Hearings, conferences and conciliations

We continue to improve our capacity to conduct hearings, conferences and conciliations utilising available physical and digital spaces. We understand that having a variety of ways in which the community can participate in matters before the Commission is an important element of increasing access to justice.

Additionally, we have continued to invest in digital infrastructure to support user engagement through digital means. During 2023–24 we uplifted our digital booking tool for staff-led conciliations and completed a videoconferencing refresh of equipment in all physical hearing and conference rooms across the country.

Statutory documents published

In 2023–24, the Commission published a total of 12,030 statutory documents, an increase from the 11,041 statutory documents published in 2022–23 and the 10,765 published in 2021–22.

Prior to 2021–22, we reported this data as decisions and orders issued by the Commission. We have renamed this data to accurately describe the broader range of documents counted and better reflect the work of the Commission.

Timeliness benchmarks

Our portfolio budget statements set out timeliness performance standards for the annual wage review, finalisation of matters, enterprise agreement approvals and arranging registered organisations elections.

Figures 2 to 5 compare our performance against our timeliness benchmarks:

- Figure 2 shows our timeliness from lodgment to finalisation across all case types (PBS performance measure)
- Figure 3 shows our timeliness for all reserved decisions which includes single Member decisions and appeal decisions (Internal performance measure)
- Figure 4 shows our timeliness for appeal hearings for all case types (Internal performance measure)
- Figure 5 shows our timeliness of finalisation of lodgments to arrange registered organisations elections (PBS performance measure).

Timeliness benchmarks 2023-24

Figure 2

Lodgment to finalisation of all cases

(PBS performance measure)



Figure 3

Reserved decisions*

(Internal performance measure)



Figure 4

Appeal hearings**

(Internal performance measure)



Figure 5

Finalisation of lodgments to arrange registered organisations elections

(PBS performance measure)



^{*}The measure commences from the final day of the hearing or the date of receipt of the last written submission, whichever is later, and finishes the date the decision is made.

^{**}This measure commences upon lodgment and finishes on the date of the first hearing.

Legislative reforms – changes to our functions

In 2023–24, we have undertaken significant work to implement legislative change arising from the Secure Jobs Better Pay Act, the Closing Loopholes Act, and the Closing Loopholes No. 2 Act. These reforms represent a substantial expansion of the Commission's functions and services. Vice President Asbury was allocated additional responsibility to assist with implementation of the Closing Loopholes reforms. While a number of the reforms commenced in 2023–24, some of the larger measures took effect on 26 August 2024.

We continue to implement legislative reforms transparently and in consultation with stakeholders, keeping the needs of users at the heart of our service design. The President published a series of commencement statements detailing our implementation plans for each reform. Further, we have produced over 100 communication materials and projects supporting commencement of the reforms to ensure the community was informed about the changes to our functions. It has been our priority to establish case management processes that are easy for users to understand and navigate, are clearly communicated, minimise the regulatory burden for our users and are fit for purpose.

We have encouraged active participation from the public and have worked closely with our stakeholders, reference groups and the Department of Employment and Workplace Relations, including through formal consultative processes.

We have also reviewed our performance framework to ensure that appropriate timeliness, quality and user experience benchmarks are set.

Key changes affecting the Commission

Figure 6

Closing Loopholes Legislation 2023–2025*

Key dates for changes affecting the Fair Work Commission

2023

15 December

- Regulated labour hire arrangements
- Workplace delegates rights for employees
- New family and domestic violence protections
- Changes to compulsory conciliation conferences in protected action ballot matters

2024

27 February

- Multiple franchisees access to single-enterprise bargaining
- Transitioning from multi-enterprise agreements
- Intractable bargaining workplace determinations
- Registered organisation withdrawal from amalgamations

1 July

- Workplace delegates rights terms for employees in modern awards, workplace determinations and enterprise agreements
- Exemption certificates for entry to investigate suspected underpayment

26 August

- Changes to definition of casual employee and pathway to full-time and part-time employment
- Right to disconnect**
- Provisions for 'employee-like' workers and the road transport industry
- Collective agreements and workplace delegates rights for regulated workers
- Determining whether a relationship is employment
- Independent contractor 'unfair contracts' disputes

1 November

Regulated labour hire arrangement orders can commence operation

2025

26 February (or a date set by proclamation)

Model enterprise agreement flexibility, consultation and dispute terms

 $^{{}^*\}text{This graphic does not include measures commenced under the Secure Jobs Better Pay Act during the reporting period.}$

^{**}Commencing 12 months later for small business

Fixed term contracts

From 6 December 2023, the Commission can deal with disputes between employees and employers about the use of fixed term contracts. With some exceptions, the amendments place new limitations on their use including that:

- a fixed term contract can't be for a period of more than 2 years, including renewals and extensions, and
- in certain circumstances, an employee can't have more than 2 consecutive contracts for the same or similar work.

From 6 December 2023 to the end of the reporting period, the Commission received 10 applications to deal with disputes about fixed term contracts.

Regulated labour hire arrangement jurisdiction

The Commission has new powers to make 'regulated labour hire arrangement orders' in relation to labour hire employees who are working for a host business (other than a small business employer). Applications can also be made to the Commission to deal with disputes about the operation of the new provisions.

When a regulated labour hire arrangement order is in force, labour hire employees covered by the order must (subject to some exceptions) be paid at least the protected rate of pay for work they perform for the host business. The protected rate of pay is generally the full rate the employee would receive if the host business' enterprise agreement (or another employment instrument applying to the host business) applied to them.

From commencement on 15 December 2023 to the end of the reporting period, the Commission received 24 applications for a regulated labour hire arrangement order. The earliest date a regulated labour hire arrangement order can commence is 1 November 2024.

Workplace delegates' rights and delegates' rights terms

From 15 December 2023, the Fair Work Act provides specific workplace delegates' rights, and new general protections for workplace delegates. Protections are extended to workplace delegates who are regulated workers from 26 August 2024.

A new delegates' rights term was inserted into all 155 modern awards with effect from 1 July 2024. The new term was finalised following extensive public consultation and engagement conducted by a Full Bench. The Commission will review the term after 12 months of operation to deal with any issues which arise with respect to its operation, generally or in relation to individual modern awards.

Enterprise agreements made from 1 July 2024 must include a delegates' rights term for workplace delegates to whom the agreement applies. The Commission has consulted the Enterprise Agreements and Bargaining Advisory Group regarding the changes affecting bargaining and enterprise agreements.

Protections against discrimination for those subject to family and domestic violence

'Subjection to family and domestic violence' is a protected attribute for the purposes of antidiscrimination provisions in the Fair Work Act, with effect from 15 December 2023. This includes a prohibition on:

- 'discriminatory terms' in modern awards and enterprise agreements
- an employer taking adverse action on specified discriminatory grounds, and
- an employer terminating employment on specified discriminatory grounds.

It is also a specified ground for the purposes of section 578(c) of the Fair Work Act, which requires that the Commission take into account, in performing its functions and exercising its powers, 'the need to respect and value the diversity of the work force by helping to prevent and eliminate discrimination' on specified grounds.

Understanding that persons seeking information about or making applications relating to the new protected attribute may be particularly vulnerable, we have instituted internal processes to ensure these matters are dealt with as quickly as possible.

Enterprise agreements and bargaining

The Secure Jobs Better Pay Act significantly changed the laws around enterprise agreements and bargaining, broadening the Commission's role in facilitating bargaining. Further changes were made by the Closing Loopholes No. 2 Act. We have continued to consult with the Enterprise Agreements and Bargaining Advisory Group on the implementation of these changes.

Amendments to compulsory conciliation conferences in protected action ballot matters

These amendments confirmed that for industrial action by employees to be protected, each employee bargaining representative that applied for the protected action ballot order (PABO) must comply with an order under section 448A to attend a compulsory Commission conference.

Measure to enable multiple franchisees to access single-enterprise agreement making

From 27 February 2024, multiple franchisees of a common franchisor can choose to make a singleenterprise agreement as an alternative to making a multi-enterprise agreement.

Franchisees can still make a single-enterprise agreement alone or make a multi-enterprise agreement provided they meet the statutory requirements.

Transitioning from multi-enterprise agreements

From 27 February 2024, in certain circumstances a new single-enterprise agreement can replace a (multi-enterprise) single interest employer agreement or supported bargaining agreement which has not passed its nominal expiry date.

An employer can only put a single-enterprise agreement to a vote if each employee organisation to which the multi-enterprise agreement applies agrees, or if the Commission has issued a voting request order.

The new single-enterprise agreement must pass a better off overall test (BOOT) assessed against the old single interest employer agreement or supported bargaining agreement being replaced, as well as against the relevant modern award.

Changes to intractable bargaining workplace determinations

Intractable bargaining workplace determinations were introduced by the Secure Jobs Better Pay Act. They allow the Commission to resolve long-running bargaining disputes by arbitration. An intractable bargaining workplace determination made by the Commission must include terms the parties have agreed on ('agreed terms') and terms dealing with matters at issue.

For an intractable bargaining workplace determination made from 27 February 2024, the definition of 'agreed term' was amended to include a term that had been agreed at one of three stages before the determination was made. The terms in the determination dealing with matters still at issue must not be less favourable than the terms in an existing enterprise agreement that applies to employees to be covered by the determination, unless the term provides for a wage increase.

The Commission issued its first intractable bargaining workplace determination in relation to the *Cleanaway Erskine Park Drivers Enterprise Agreement 2022* on 12 January 2024 (see [2024] FWC 91).

Assisting health and safety representatives

From 15 December 2023, officials of an organisation who are entering a workplace to assist a health and safety representative are exempt from the requirement under section 494 of the Fair Work Act to hold an entry permit and from related permit requirements.

Registered organisations amalgamation withdrawals

The RO Act provides for registered organisations to amalgamate if certain conditions are met. After an amalgamation has occurred, a part of the organisation may later seek to withdraw from the amalgamation (or 'de-merge') and become separately registered. The relevant part of the organisation must apply to the Commission to hold a secret ballot of its members to approve the de-merger.

From 27 February 2024, the Commission can no longer accept applications for a de-merger ballot more than 5 years after the relevant amalgamation has occurred. The Commission can only accept applications made between 2 and 5 years after the relevant amalgamation.

Reforms commencing after 30 June 2024

During 2023–24, the Commission undertook significant work to prepare for reforms that commence after 30 June 2024 as summarised below.

Exemption certificates and imposition of conditions on entry permits

From 1 July 2024, the Commission has an additional ground on which it may issue an exemption certificate allowing an entry permit holder to enter a workplace or business premises without prior notice. The amendments also provide that the Commission may impose conditions on an entry permit, as an alternative to revoking or suspending the permit.

Registered organisations amalgamation withdrawals – further changes

On 10 July 2024, further amendments commenced as a result of the passage of the Fair Work (Registered Organisations) Amendment (Withdrawal from Amalgamation) Act 2024. These amendments specifically provide for the manufacturing division of the Construction, Forestry and Maritime Employees Union to seek to de-merge from the union.

Other changes commencing on 26 August 2024

In the reporting period the Commission prepared for reforms commencing on 26 August 2024, including those relating to:

- disputes about the new employee right to disconnect (which will apply to small business from 26 August 2025)
- a new definition of 'casual employee' and a new pathway to full-time or part-time employment for casual employees
- new jurisdictions relating to regulated workers and unfair terms in services contracts, and
- changes to how we determine whether an employment relationship exists for the purposes of the Fair Work Act.

Consultation

In addition to engaging with our existing stakeholders and reference groups including the Registered Organisations Advisory Committee and Enterprise Agreements and Bargaining Advisory Group about the changes, we established a Regulated Worker User Group to connect the Commission with regulated workers and regulated businesses to support engagement around the Commission's new regulated worker jurisdiction. Open to anyone with an interest in the Commission's implementation of the changes, the group has enabled us to reach new users who will be covered or affected by the new regulated worker jurisdictions.

On 12 April 2024, we published an implementation report about new functions relating to minimum standards for regulated workers. The implementation report set out the Commission's plans to implement the functions and invited feedback from interested persons. Further implementation reports will be published prior to the commencement of future reforms.

Annual performance statements

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Statement of preparation

I, Murray Furlong, as the accountable authority of the Fair Work Commission, present the 2023–24 annual performance statements of the Fair Work Commission, as required under paragraph 39(1)(a) of the *Public Governance*, *Performance* and Accountability Act 2013 (PGPA Act). In my opinion, these annual performance statements are based on properly maintained records, accurately present the performance of the Fair Work Commission in the reporting period and comply with subsection 39(2) of the PGPA Act.



Murray Furlong

General Manager 30 September 2024

Our purpose

The Fair Work Commission (Commission) is Australia's national workplace relations tribunal and the independent regulator of registered organisations (i.e. employer organisations and unions).

We support simple, fair and flexible workplace relations for employees, employers, other workers and businesses, and promote the financial transparency and effective governance of registered organisations.

We exercise our functions and powers in accordance with the Fair Work Act 2009 (Fair Work Act) and have responsibilities in relation to the registration, recognition and accountability of registered organisations under the Fair Work (Registered Organisations) Act 2009 (RO Act).

The General Manager of the Commission is responsible for the regulation of federally registered organisations under the RO Act, with functions including promoting the efficient management of organisations and high standards of accountability of organisations and their office holders to their members. In performing these functions, the General Manager must seek to embed a culture of good governance and voluntary compliance with the law within registered organisations.

*The Commission's functions have been impacted by the Secure Jobs Better Pay Act, Closing Loopholes Act and the Closing Loopholes No. 2 Act during the reporting period. Our purpose has been amended from our Corporate Plan 2023–24 accordingly.

Performance framework

We evaluate our performance using the criteria and key performance indicators set out in the *Fair Work* Commission Corporate Plan 2023–24 (Corporate Plan) and the 2023–24 Portfolio Budget Statements (PBS), Budget Related Paper No. 1.6 Employment and Workplace Relations Portfolio and the 2024–25 Portfolio Budget Statements, Budget Related Paper No. 1.6 Employment and Workplace Relations Portfolio.

Our performance measures inform the community about how we deliver on our purpose and functions and provide accountability on the responsible and effective use of public resources. We have 6 performance measures for 2023–24.

Our 2023–24 performance measures demonstrate achievement of our purpose and relate to the key activities:

- Set and vary minimum wages and modern awards
- Facilitate collective bargaining
- Approve agreements
- Deal with disputes
- Promote the financial transparency and effective governance of registered organisations

Results

Please note the data used to calculate results are currently collected through a combination of automated and manual processes. As with any manual process, there is a risk of errors or inconsistencies in the collection process. Noting this risk, we have established quality assurance processes to check the completeness and accuracy of data supporting the results reported as we continue to take steps to automate more of our data collection processes in the future.

Set and vary minimum wages and modern awards

Performance measure

Annual Wage Review to be completed to enable operative date of 1 July

Target

By 30 June 2024

Performance result

2023–24 achieved: the annual wage review decision was handed down on 3 June 2024

2022–23 achieved: the annual wage review decision was handed down on 2 June 2023

Further information

Fair Work Commission Corporate Plan 2023–24, p.22

Analysis

The Annual Wage Review is conducted in accordance with s.285 of the Fair Work Act 2009 (the Act). The decision directly and indirectly effects the wages of about a quarter of all Australian employees. Completing the Annual Wage Review and issuing the decision within the legislated timeframe demonstrates the effectiveness of the Commission in fulfilling the statutory requirements under the Act.

Under the Act, an Expert Panel of the Commission must conduct and complete an annual wage review each financial year. The panel is required to:

- Review and each year set minimum wages (via the national minimum wage order) for employees in the national industrial relations system who are not covered by a modern award or an enterprise agreement, and
- Review modern award minimum wages and may make one or more determinations varying modern awards to set, vary or remove modern award minimum wages.

The Expert Panel for annual wage reviews is made up of:

- the President of the Commission
- 3 other full-time Commission Members
- 3 part-time Members with knowledge of, or experience in, workplace relations, economics, social policy, business, industry, or commerce.

The Expert Panel for annual wage reviews was supported by a multi-disciplinary team of staff.

The Act sets out the objectives of the review, overarching process and the operative date. The Annual Wage Review 2023–24 was effectively conducted by:

- Setting the research program and confirming the review timetable in February 2024, after providing opportunity for public comment on both processes.
- Commissioning, undertaking and publishing research pursuant to the research program.
- Inviting multiple rounds of written submissions that were promptly published on the website.
- Holding a public consultation hearing in May and publishing the transcript promptly after.

Set and vary minimum wages and modern awards continued

- Publicly announcing the decision on Monday, 3 June 2024, 4 weeks ahead of the 1 July 2024 operative date which included detailed reasons for decision.
- Following the decision, publishing a draft National Minimum Wage Order and draft determinations for minimum wage rates & expense-related allowances for public feedback.

Publishing the national minimum wage order and final determinations ahead of the 1 July 2024 operative date.

Key activity

Approve agreements

Performance measure

Timely approval of enterprise agreements approved without undertakings or amendments

Target

50% within 32 days

Performance result

2023–24 achieved: 95% of agreements without undertakings or amendments were approved within 32 days. The median was 12 days.

2022–23 achieved: agreements without undertakings or amendments were approved in a median of 12 days.

Further information

Fair Work Commission Corporate Plan 2023–24, p.22

Analysis

The Commission maintains a strong focus on the timely finalisation of agreement approval applications that are complete and compliant at lodgment. Timeliness performance results are measured as the time elapsed from the date of lodgment to the date that the finalisation result is entered on the electronic case management file.

Performance has been calculated based on 2,481 enterprise agreements approved without undertakings or amendments in 2023–24.

We exceeded the 2023–24 PBS and Corporate Plan performance target by 20 days. This result is consistent with our performance in the previous 2 reporting periods, with a median of 12 days to approve enterprise agreements without undertakings.

Our continued robust performance in 2023–24 in the context of new functions and powers reflects our efficient case management practices and dedication to meeting stakeholder expectations. We finalised 50% of all enterprise agreement approvals within 3 weeks in 2023–24 and 90% within 6 weeks from 4,567 enterprise agreements approved during the reporting cycle.

Deal with disputes

Performance measure

User experience rating

Target

At least 75% positive rating

Performance result

2023-24 achieved: 88% positive

2022-23 achieved: 82% positive

Further information

Fair Work Commission Corporate Plan 2023–24, p.23

Analysis

The user experience (UX) rating measure was introduced in 2022–23. Our performance has improved from last year at the overall level and each of the 5 metrics, as described below.

The net positive rating across the five measures was 88% (UD and GP surveys: 87%, WAS survey: 90%). The UX rating is derived from:

- 1. Survey participants who were satisfied with the time taken for the unfair dismissal/general protections (involving dismissal) case to be dealt with (88% positive).
- 2. Survey participants who had participated in an unfair dismissal/general protections (involving dismissal) conciliation conference who agreed that the conciliator was even handed (fair) (88% positive).
- 3. Survey participants who were satisfied with how the Commission had dealt with or was dealing with their unfair dismissal/general protections (involving dismissal) case (85% positive).
- 4. Workplace Advice Service (WAS) recipient survey participants who were satisfied with the service provided by the Commission to arrange the pro-bono legal advice consultation (89% positive).
- 5. WAS recipient survey participants who indicated that the service was easy to access (92% positive).

The user experience rating is calculated from up to 1,114 parties to an unfair dismissal staff conciliation or general protections (involving dismissal) staff conference who participated in the voluntary survey. There were approximately 11,600 cases where a staff conciliation processes for unfair dismissal or general protections (involving dismissal) were conducted in 2023–24. As each case has at least 2 parties, the level of response for the user survey is approximately 5% of the parties invited to participate in the feedback survey. The 1,114 survey responses were from:

- 45% applicants (employees)
- 38% respondents (employers)
- 17% representatives (lawyers, paid agents, other advocates).

The user experience rating is also calculated from up to 790 Workplace Advice Service recipients who were surveyed in 2023–24. Almost 5,200 recipients of the WAS were invited to complete a voluntary survey when the Commission received confirmation from WAS partner organisations that a consultation had been completed. The level of response for the user survey is approximately 15% of the recipients invited to participate in the feedback survey. Most of 790 survey responses were from *employees* who had accessed the service:

- to inform decisions about making an application (i.e. prior to making an application) (60%), and
- before a staff conciliation conference (30%).

Promote the financial transparency and effective governance of registered organisations

Performance measure

Timely finalisation of lodgments to arrange registered organisation elections

Target

50% within 4 weeks 90% within 8 weeks

Performance result

2023–24 achieved: 84% finalised within 4 weeks (50% were finalised within 3 weeks)

98% finalised within 8 weeks (90% were finalised within 5 weeks)

2022–23 achieved: not applicable – new measure

Further information

Fair Work Commission Corporate Plan 2023–24, p.24

Analysis

The Fair Work (Registered Organisations) Act 2009 (the RO Act) requires that every office in an organisation, and in a branch of an organisation, must be elected. It is a time-sensitive, important way of ensuring democratic control, which is one of the objectives of the RO Act. The election process involves registered organisations (who commence the process), the Fair Work Commission and the Australian Electoral Commission to administer the election.

The performance result is measured as the time elapsed from the date of lodgment to the date the finalisation result is entered on the electronic file. The performance result is based on **152** lodgments that were finalised in 2023–24. The performance target was achieved with 84% of lodgments finalised within 4 weeks and 98% within 8 weeks.

All key activities

Performance measure

Timely finalisation of all matters

Target

50% within 8 weeks 90% within 16 weeks

Performance result

2023–24 achieved: 82% within 8 weeks (50% of all matters finalised within 5 weeks)

96% within 16 weeks (90% of all matters finalised within 12 weeks)

2022–23 achieved: 80% within 8 weeks (50% of all matters finalised within 5 weeks)

93% within 16 weeks (90% of all matters finalised within 13 weeks)

Further information

Fair Work Commission Corporate Plan 2023–24, p.24

Analysis

The Commission maintains a strong focus on the timely case management of all matters, across all functions and activities to achieve its purpose. Timeliness performance results are measured as the time elapsed from the date of lodgment to the date that the finalisation result is entered on the electronic case management file.

It is a new measure introduced into our performance reporting framework in 2023–24; however, we did include some overall timeliness performance results in our 2022–23 annual report. Our overall timeliness performance improved from 2022–23 at both the 50th and 90th percentiles which was a particularly noteworthy achievement in the context of a 28% increase in lodgments compared to the previous year and the commencement of new jurisdictions.

This quantitative output measure of service delivery timeliness enables the Commission to prevent backlogs from developing, encourages the efficient use of resources and meets the needs and expectations of our users. It is a proxy measure for efficiency and is monitored alongside the clearance rate of matters lodged and finalised to ensure that caseload is managed effectively. Our overall clearance rate for 2023–24 was 97.5%, calculated from 40,190 lodgments and 39,196 finalisations.

Resources were effectively deployed to maintain our strong timeliness performance across the organisation as new jurisdictions commenced and major cases progressed throughout the reporting year.

Unfair dismissal applications accounted for over one-third of lodgments (37%) in 2023–24, and together with general protections involving dismissal (14%) made up half of the Commission's 2023–24 caseload volume. Effective case management of these individual disputes by Members and staff is critically important to the timeliness of our service delivery. We are continually seeking to innovate and optimise our processes and systems, including technology that we and our users rely on. New conciliation and conference technology was implemented in November 2023 and we will be making further investments in systems and process improvements in the years ahead to optimise our efficiency and user experience.

All key activities continued

Performance measure

Employee engagement

Target

Higher than the APS-overall score

Performance result

2023–24 achieved: score of 75 is +1 compared to APS-overall score

2022–23 achieved: score of 75 was +3 compared to the APS-overall score

Further information

Fair Work Commission Corporate Plan 2023–24, p.25

Analysis

This is a subjective effectiveness measure of our commitment to deliver high quality services to the community through investment in the Commission's workforce.

The **2024 APS Employee Census** was conducted from 6 May to 7 June 2024, with APS agencies. We achieved a response rate of 86% from all eligible survey respondents.

The Employee Engagement Index (EEI) score is based on a model of "Say", "Stay" and "Strive":

- Say the employee is a positive advocate of the organisation.
- Stay the employee is committed to the organisation and wants to stay as an employee.
- Strive the employee is willing to put in discretionary effort to excel in their job and help their organisation succeed

The Commission's overall EEI score for 2023–24 was **75**, a +1 variance from the APS overall and has met the target of exceeding the APS overall score. The score of 75 is the same as last year.

An organisational restructure took effect on 20 May 2024 during the survey period. The extensive program of consultation leading up to the restructure could have assisted in achieving a higher level of response to the survey in 2024 (86%) compared to the 2023 survey (77%) in addition to the regular progress updates and reminders to complete the survey.

Management and accountability

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Corporate governance

Our corporate governance framework is designed to:

- promote the principles of good governance
- encourage all staff to be accountable for their actions and to focus on their performance
- promote the Australian Public Service (APS) Values and Code of Conduct.

The framework supports the General Manager in meeting our performance, financial management and compliance responsibilities under the PGPA Act and the Public Service Act.

Governance bodies

Executive Management Committee

The Executive Management Committee assists the General Manager in exercising his functions as the accountable authority. It does this by engaging in informed discussion about our operational, corporate and financial performance. This committee is comprised of the General Manager, Executive Directors and advisory members. More information about our branches and Executive Directors is provided in the Overview.

The accountable authority is further supported by 2 subcommittees – the Major Investments Committee and Operational Performance Committee.

Audit Committee

The Audit Committee provides independent advice and assurance to the General Manager on the agency's financial and performance reporting responsibilities, risk oversight and management, and systems of internal control.

The Audit Committee's Charter sets out the role of the Committee and can be found on our website at: www.fwc.gov.au/documents/reporting/audit-committee-charter.pdf. In 2023–24, the Audit Committee comprised 4 independent Members.

Representatives from the Australian National Audit Office are invited to attend each meeting as observers. In 2023–24, the Audit Committee met 4 times.

Table 1
Audit Committee members

Name	Qualifications, knowledge, skills or experience	Meetings attended	Meeting eligible to attend	Remuneration (incl GST)	Membership details
Ms Marion van Rooden (Chair)	Ms van Rooden has expertise in public administration, governance and strategy, business management, risk management and internal controls, industry and industrial relations, legislation and regulation, and courts and tribunals. She is a graduate of the Australian Institute of Company Directors and a fellow of the Institute of Public Administration.	4	4	\$15,612	Ms van Rooden joined the Audit Committee in December 2019 and was appointed Chair in November 2021.
Mr Adrian Walkden	Mr Walkden has over 30 years' experience in ICT roles across various Australian Public Service departments and commissions. Mr Walkden served as Chief Information Officer for ComSuper and ACCC and has previous experience as a member of both the ASIC Audit Committee and the FWO IT Committee.	3	4	\$8,250	Mr Walkden joined the Audit Committee in September 2019. Mr Walkden's appointment was extended in May 2022.
Ms Narelle Sheppard	Ms Sheppard has extensive audit, risk and financial accounting experience in the public and private sectors gained over a 30-year career, including as Chief Internal Auditor of the (former) Department of Industry, Innovation and Science. Ms Sheppard is a fellow of the Institute of Internal Auditors – Australia, a fellow of CPA Australia and a graduate of the Australian Institute of Company Directors.	4	4	\$5,500	Ms Sheppard joined the Audit Committee in December 2021. In January 2024 Ms Sheppard commenced a senior role at another Commonwealth entity.
Mr Stephen Sheehan	Mr Sheehan is a financial management consultant who has over 40 years' experience working in financial management and accounting roles that have spanned both public and private sector entities. Mr Sheehan previously held roles as the Chief Financial Officer of the Department of Immigration and Citizenship and the Department of Health and Ageing.	4	4	\$11,000	Mr Sheehan joined the Audit Committee in June 2022.
	Mr Sheehan is an independent audit committee member and chair of various Commonwealth Government small and medium-size entities.				

Fraud and corruption management

We are committed to preventing, detecting and dealing with fraud and corruption in relation to our operations. Our fraud and corruption control framework is linked to our risk management framework and includes our Fraud and Corruption Control Plan and Fraud and Corruption Risk Register. Fraud control awareness training is included in the induction program for new employees, and regular refresher training is required for all staff.

There were no instances of fraud or corruption reported during 2023–24.

Risk management

Our risk management framework facilitates the identification, management and monitoring of risks across operational and corporate areas. Our Enterprise Risk Register is regularly reviewed, and includes the strategic risks addressed in our Corporate Plan as well as operational and emerging risks.

Following consultation, an internal audit plan was developed that targets identified risk areas. The Audit and Risk Committee monitors the internal audit plan and the organisation's risk reporting.

Ethical standards

Our ethical standards are governed by a legislative framework common to non-corporate Commonwealth entities, including the PGPA Act, Public Service Act, Australian Public Service Commissioner's Directions 2022 and *Public Service Regulations 1999*. Information relating to the APS ethics framework forms part of our induction process and ongoing awareness-raising activities are undertaken in relation to the framework and its application.

Our Member Code of Conduct (Code) provides a guide for Members appointed to the Commission. To a significant extent, the Code is based on the Australian Institute of Judicial Administration's *Guide to Judicial Conduct*. The Code also incorporates a number of matters relating to Member conduct in the Fair Work Act, draws attention to Members' obligations under other laws including the *Work Health and Safety Act 2011* (Cth) and *Sex Discrimination Act 1984* (Cth), and draws upon a number of other publications.

External scrutiny

The Auditor-General issued an unqualified independent audit report on the Commission's 2023–24 financial statements. There were no other reports issued by the Auditor-General relating to the Commission in 2023–24.

There were no judicial decisions, decisions of administrative tribunals or decisions of the Australian Information Commissioner in 2023–24 that had, or may have had, a significant effect on the operation of the Commission. There were no reports on the operation of the Commission by a parliamentary committee or by the Commonwealth Ombudsman in 2023–24 and no agency capability reviews were released during the period.

Complaints and feedback

Complaints about Commission staff or processes

Our <u>service charter</u> outlines the nature and level of service the public can expect from Commission staff.

We publish information on our website about how to make a complaint or provide feedback on our administrative activities. We use any feedback and complaints to identify service problems and potential improvements, while recognising that each year some complaints involve issues that are outside the jurisdiction or authority of our administration.

Complaints about Members

We have a separate process for dealing with complaints about Members, in accordance with the Fair Work Act. Information about the Member complaints handling process is available on our website.

The President deals with complaints about Members in accordance with the <u>Procedure for dealing with</u> complaints about Members.

Complaints concerning a Member's conduct are reported according to whether they were substantiated, which is ultimately a matter for the President.

Reporting about complaints

Complaints frequently involve issues that are outside the Commission's jurisdiction or authority or which could be appropriately dealt with through other processes such as lodging an appeal, applying for judicial review or seeking a remedy through existing processes, such as making a recusal application. Complaints about the content of modern awards or enterprise agreements usually cannot be resolved through the complaints process and require a formal application to be lodged to amend or vary these instruments.

In 2023–24 we received a total of 98 complaints, a decrease from the 123 received in 2022–23 and the 102 received in 2021–22. We aim to respond to all written complaints about Commission staff and processes within 20 working days, and we aim to draft responses to complaints about Members within 10 days.

Table 2

Complaints

Subject	2023-24	2022-23	2021-22
Subject	2023-24	2022-23	2021-22
Member conduct in relation to a conference or hearing – not substantiated $^{\! 1}$	24	39	26
Member conduct in relation to a conference or hearing – partially substantiated or acknowledged¹	0	0	0
Member conduct - referral to external complaint handler	0	0	0
Member conduct - referral to the Minister	0	0	0
Member conduct – referral to another agency	0	0	0
Process ²	25	49	17
Outcome ³	17	24	7
Other ⁴	2	3	3
Total complaints about Members ⁵	54	76	49
Staff conduct ⁶	25	24	28
Process ²	24	17	22
Administration ⁷	5	6	10
Other ⁴	2	10	2
Total complaints about Commission staff or processes ⁵	44	47	53

- 1 Complaints regarding Member conduct relate specifically to how a Member has or has not behaved in accordance with the Practice Note: Fair Hearings or Member Code of Conduct.
- 2 'Process' relates to dissatisfaction with, or misunderstanding of, the Commission's processes. This includes complaints about timeliness, scheduling and adjournment of conferences and hearings, and conflict of interest or bias of a Member. Complaints in this category can concern a fundamental misunderstanding of the Commission's role, jurisdiction and authority. 'Process' includes individual categories previously reported for 'pay and entitlements', 'complaint relating to modern awards or enterprise agreements' and 'adjournment refusal request'.
- 3 Complaints about the outcome of a matter relate to dissatisfaction with outcome or merits of a matter.
- 4 'Other' includes complaints that are unclear, incomplete or irrelevant, insufficient information to permit investigation, trivial, frivolous, vexatious or not in good faith. This also includes series of complaints relating to one or more applications or Members.
- $5 \qquad \hbox{A complaint can concern more than one subject. Accordingly, the results are not cumulative.}$
- 6 Complaints about staff conduct relate specifically to how a staff member has or has not behaved in accordance with the Service Charter and APS Code of Conduct.
- 7 'Administration' refers to errors in administration (i.e. process was not followed) or negative comments relating to timing, availability, accessibility, and accuracy of information, including procedural information. Can relate to information in letters, emails, SMS, website or by telephone, etc.

Management of human resources

Training and development

At the Commission, we are committed to providing each staff member with a continuous learning experience. We understand that learning is multifaceted, and we aim to offer our workers opportunities for learning experiences at the individual, social and organisational levels. Our commitment is to ensure that our workforce is equipped with the necessary capabilities to serve the Australian public. These initiatives align with the strategic learning and development priorities outlined in the Learning and Development Strategy 2022–25.

Throughout the year, we offered a variety of learning experiences to all our Members and staff. During 2023-24, our learning and development approach was centred on knowledge sharing across all branches of the Commission through social learning. This approach, which draws on the experiences and expertise of subject matter experts, has contributed to the development of a leadership series for emerging and current leaders. We have also expanded our learning opportunities by collaborating with external training providers. A significant initiative that aligns with our Learning and Development Strategy 2022-25 is the Fair Work Commission Mentoring Program. Participants in this program have reported numerous benefits, including improved confidence, self-awareness, clear career direction, better communication skills, listening skills, feedback skills, more assertive communication and enhanced management skills.

In partnership with the APS Academy, all new employees will complete a selection of e-learning modules to help them develop their understanding of working in the APS. All newly commencing staff must undertake an e-learning induction program that includes subject matter based on legislative compliance requirements, including integrity in the APS and anti-corruption. A catalogue of Commission-specific courses complements this program. All Members and staff also have access to a comprehensive content library with over 80,000 online learning resources via our third-party learning platform.

Periodically throughout the year, external subject matter experts were invited to come and present to all staff and Commission Members about a specific topic or subject related to their area of expertise. Members and staff have also delivered presentations on projects, topics, and subjects they are both familiar with and passionate about through our learning and development programs.

In addition, as part of our first-year implementation plan under the Diversity and Inclusion Strategy 2023–28, we delivered training focused on diversity and inclusivity, including hosting guest speakers to provide insights into matters relevant to LGBTIQA+, neurodiversity and First Nations.

Recruitment and separations

During 2023–24, 68 new employees (ongoing or non-ongoing) commenced, and 62 employees (ongoing or non-ongoing) departed the Commission.

Remuneration and employment conditions

All employees, except Senior Executive Service (SES) employees, are covered by the <u>Fair Work Commission</u> Enterprise Agreement 2024–2027. Table C23 in Appendix C shows the salary ranges for APS employees. Except for SES Band 1 employees, the specified ranges are in accordance with the enterprise agreement.

The General Manager determines salaries for SES employees and other highly paid staff. Tables C20, C21 and C22 in Appendix C provide information about remuneration for key management personnel, senior executives and other highly paid staff.

The President, General Manager and Commission Members are independent statutory office holders whose remuneration arrangements are determined by the Remuneration Tribunal.

We provide flexible working arrangements to help employees balance work and other responsibilities, including flextime, home-based work arrangements and purchased leave.

Non-salary benefits are available to employees through the enterprise agreement, individual agreements and other initiatives. These include:

- healthy lifestyle initiatives such as partial reimbursement of the cost of spectacles, annual influenza vaccinations and an employee assistance program
- professional membership fees for some roles.

The Commission does not provide performance pay.

Financial management

We continue to maintain a strong focus on financial management, ensuring resources are utilised in the most efficient and effective manner to deliver the greatest benefit and impact for the Australian community.

Our financial results for 2023–24 are outlined in Appendix D: Annual financial statements. The deficit on continuing operations was \$0.241 million. The loss includes expenses of \$5.057 million, which are not funded in line with the Australian Government's net cash appropriation arrangements.

There were no significant issues reported under paragraph 19(1)(e) of the *Public Governance*, *Performance and Accountability Act 2013* that relate to non-compliance with the finance law in relation to the entity.

Asset management

Our main asset types are leasehold improvements, computer equipment and computer software. As asset management is not considered to be a significant aspect of our strategic business, the effectiveness of our asset management processes is not reported.

Purchasing

Our approach to procuring goods and services, including consultancies, is consistent with, and reflects the principles of, the Commonwealth Procurement Rules. The rules are applied to activities through the accountable authority instructions, supporting operational guidelines and our procurement framework.

Consultants

We use consultants where there is a need for independent research or assessment, or for specialist knowledge or skills that are not available within the Commission.

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website at tenders.gov.au. Consultancies are reported where a supplier is used to develop intellectual output that assists with decision making, and the output also represents the independent view of the service provider.

During 2023–24, 4 new reportable consultancy contracts were entered into involving total actual expenditure of \$291,235 (including GST). In addition, 8 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$362,310 (including GST).

Decisions to engage consultants during 2023–24 were made in accordance with the PGPA Act and related regulations, including the Commonwealth Procurement Rules and relevant internal policies. The methods of selection used for consultancies include open tender, select tender, direct sourcing and panel arrangements (initially selected through either an open tender or select tender process).

Expenditure on reportable consultancy contracts

Reportable consultancy contracts 2023–24	Number	Expenditure \$'000
New contracts entered into during the reporting period	4	291
Ongoing contracts entered into during a previous reporting period	8	362
Total	12	653

Organisations receiving a share of reportable consultancy contract expenditure 2023–24	Expenditure \$'000	Proportion of 2023-24 total spend
CyberCX Pty Ltd	175	27%
O'Connor Marsden & Associates Pty Limited	148	23%
Ipsec Pty Ltd	63	9%
Altius Group Holdings Pty Ltd	57	8%
Ernst & Young	56	9%
Total of the largest shares	499	76%

Expenditure on reportable non-consultancy contracts

Reportable non-consultancy contracts 2023–24	Number	Expenditure \$'000
New contracts entered into during the reporting period	199	17,474
Ongoing contracts entered into during a previous reporting period	95	8,900
Total	294	26,374

Details of expenditure on reportable non-consultancy contracts has not been included as the Commission had no providers with expenditure that represented at least 5% of total expenditure on non-consultancy contracts.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Australian National Audit Office access clauses

No contracts of \$100,000 or more (including GST) were let during 2023–24 that did not provide for the Auditor-General to have access to the contractor's premises.

Exempt contracts

No contracts in excess of \$10,000 (including GST) or standing offers were exempted by the General Manager from being published on AusTender on the basis that it would disclose exempt matters under the *Freedom of Information Act 1982* (FOI Act).

Procurement initiatives to support small business

We support small business participation in the Commonwealth Government procurement market by:

- reducing tendering burden through the use of the Commonwealth Contracting Suite
- complying with the Government's Supplier Pay On Time or Pay Interest Policy by adhering to the 20-day (or less) payment policy

SME and small enterprise participation statistics are available on the Department of Finance's Statistics on Australian Government Procurement Contracts webpage: https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts.

The Commonwealth's Indigenous Procurement Policy is reflected in our procurement policy and practices.

Mandatory information

Advertising and market research

During 2023–24, we did not conduct any advertising campaigns.

Grants

The Commission did not award any grants during 2023–24.

Disability reporting mechanism

Australia's Disability Strategy 2021-2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the strategy. A range of reports on progress of the strategy's actions and outcome areas will be published and available at https://www.disabilitygateway.gov.au/ads.

Disability reporting is included the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at https://www.apsc.gov.au.

Information Publication Scheme

We are subject to the FOI Act and are required to publish information to the public as part of the Information Publication Scheme (IPS). Under Part II of the FOI Act, we must display a plan on our website showing whether information is published in accordance with IPS requirements. Our information publication plan is available at https://www.fwc.gov.au/about-us/legal-and-freedom-information/information-publication-scheme.

Remediation of information published in previous annual reports

Calls to Infoline

The total number of calls to our Infoline in 2022–23 was incorrectly reported on page 20 of our 2022–23 Annual Report as 97,491 and should have been reported as 111,713. This data was also incorrectly reported in 2021–22 and should have been reported as 180,337.

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Appendix A

Members

Table A1

Fair Work Commission Members at 30 June 2024

Presidents	
Justice A Hatcher (S)	
Vice Presidents	
Vice President IC Asbury (B)	Vice President M Gibian (S)
Deputy Presidents	
Deputy President VP Gostencnik (M)	Deputy President B Cross (S)
Deputy President M Binet (P)	Deputy President MJ Easton (S)
Deputy President WR Clancy (M)	Deputy President A Bell (M)
Deputy President LE Dean (C)	Deputy President T Dobson OAM (B)
Deputy President P Anderson (A)	Deputy President PJ Hampton (A)
Deputy President A Colman (M)	Deputy President BM O'Neill (M)
Deputy President I Masson (M)	Deputy President J Wright (S)
Deputy President A Beaumont (P)	Deputy President T Roberts (S)
Deputy President A Millhouse (M)	Deputy President P O'Keeffe (P)
Deputy President T Saunders (S/N)	Deputy President A Slevin (S)
Deputy President N Lake (B)	Deputy President A Grayson (S)
Deputy President G Boyce (S)	
Commissioners	
Commissioner PJ Spencer (B)	Commissioner P Ryan (S)
Commissioner DS McKenna (S)	Commissioner A Matheson (S)
Commissioner CF Simpson (B)	Commissioner P Schneider (P)
Commissioner T Lee (M)	Commissioner S Durham (B)

Commissioners continued	
Commissioner B Riordan (S)	Commissioner S Connolly (M)
Commissioner LAT Johns OAM (M)	Commissioner S Crawford (S)
Commissioner NP Wilson (M)	Commissioner M Perica AM (M)
Commissioner T Cirkovic (M)	Commissioner P Lim (P)
Commissioner C Platt (A)	Commissioner S Allison (M)
Commissioner K Harper-Greenwell (M)	Commissioner OT Tran (M)
Commissioner J Hunt (B)	Commissioner E Thornton (A)
Commissioner S McKinnon (S)	Commissioner J Fox (M)
Commissioner L Yilmaz (M)	Commissioner B Redford (M) ¹
Commissioner S Mirabella (M)	

¹ Commissioner Redford was appointed on 22 May 2024 and commenced on 8 July 2024.

- A Adelaide
- B Brisbane
- C Canberra
- M Melbourne
- N Newcastle
- P Perth
- S Sydney

Table A2

Members of state tribunals who also held an appointment with the Commission, and members of expert panels at 30 June 2024

State title/expert panel
President, Tasmanian Industrial Commission
Expert panel member

H Hobart

Appendix B

Members' activities

Activities outside the Commission

A number of Commission Members hold appointments and positions in addition to their appointments to the Commission.

Justice Hatcher is a Judge of the Federal Court of Australia, and Editor of the Industrial Reports.

Former Vice President Catanzariti is the Chair of The College of Law; Board Member of College of Law New Zealand & Board Member of College of Law of Legal Practice (UK); Chair, COLSin Limited (Singapore); an Adjunct Professor in Faculty of Law & Justice at University of New South Wales; an Adjunct Associate Professor, Work and Organisational Studies, School of Business, University of Sydney; Member of the Advisory Board of the LGBTI Committee of the International Bar Association; Asia Pacific Regional Forum Scholarship Officer; Asia Pacific Regional Forum Liaison Officer of the Rule of Law Forum of the International Bar Association.

Vice President Asbury is Chairperson of the Northern Territory Police Arbitral Tribunal and life member of the Industrial Relations Society of Queensland (IRSQ).

Vice President Gibian is a Member of the NSW Bar Association.

Deputy President Binet is a life member of the Industrial Relations Society of Western Australia; member of the Australian Association of Women Judges and a chartered member of the Australian HR Institute.

Deputy President Clancy served as the honorary Chairperson of the Frederick Richard O'Connell Scholarship Committee and served as a Vice President of the Committee of the Industrial Relations Society of Victoria (IRSV) until 23 November 2023.

Deputy President Dean is Chairperson of the Alpine School.

Deputy President Anderson is a member of the Australian Labour and Employment Relations Association (ALERA)(South Australia).

Deputy President Saunders is a committee member of the Industrial Relations Society of NSW (Newcastle Branch); and Chair of the Industry Advisory Committee, Employment Relations and Human Resource Management Disciplinary Group, University of Newcastle.

Deputy President Boyce is a member of the Industrial Relations Society of New South Wales.

Deputy President Bell is a member of the Victorian Bar (non-practising) and a member of the Industrial Bar Association of the Victorian Bar.

Deputy President Dobson is a Committee Member of the Australian Association of Women Judges; member of the IRSQ; member of the Law Society of Queensland; life member of the Brisbane Club; and Fellow of the Australian Institute of Company Directors.

Deputy President Hampton is a life member of the Australian Labour and Employment Relations Association, Life Member of the ALERA (South Australia); the Australian Labour Law Association; the Council of Australasian Tribunals (South Australia); the International Association on Workplace Bullying and Harassment, and Resolution Australia.

Deputy President O'Neill is the President of the Defence Force Remuneration Tribunal.

Deputy President Grayson is a member of the Industrial Relations Society of NSW and of the Women Lawyers Association of NSW.

Commissioner Spencer is Chairperson of the Northern Territory Correctional Officers Arbitral Tribunal; Deputy Chairperson of the Northern Territory Police Arbitral Tribunal; and a Life Member of the Industrial Relations Society Queensland. Commissioner Simpson is a conciliator to the Northern Territory Police Arbitral Tribunal.

Commissioner Lee is a member of the Tasmanian Industrial Commission. The Commissioner is also on the Advisory Board of the Melbourne University Law School Centre for Employment and Labour Relations Law.

Commissioner Johns is Vice-President of the IRSV and the Treasurer of the ALERA. The Commissioner is also chair of the organising committee of the 21st International Labour and Employment Relations Association (ILERA) Triennial World Congress to be hosted by ALERA in Australia in 2027.

Commissioner Wilson is a Fellow of the Australian HR Institute; and a member of the IRSV and the Australian Institute of Company Directors.

Commissioner Cirkovic is a member of the Industrial Relations Society of Victoria, the Australian Labour Law Association, the Australian Association of Women Judges and the Tasmanian Industrial Commission.

Commissioner Platt is Secretary and Public Officer of ALERA (SA); a Steward with Motorsport Australia and the Public Officer for the Amateur Radio Experimenters Group (AREG).

Commissioner Harper-Greenwell is a member of the Industrial Relations Society of Victoria, the International Association on Workplace Bullying and Harassment and the Australian Association of Women Judges. The Commissioner is also a Professional Member of Resolution Australia, and an Ambassador for Bravehearts Foundation Ltd.

Commissioner Hunt is a member of the IRSQ.

Commissioner McKinnon is a member of the Board of Advice, Discipline of Workplace and Organisational Studies, Sydney University Business School; a mentor in the Sydney University Business School Industry Mentoring Program; Board Chair, Chevalier College; a member of the Industrial Relations Society of NSW and member of the Australian Association of Women Judges.

Commissioner Ryan is a member of the Industrial Relations Society of New South Wales, the Law Society of New South Wales and the New South Wales Bar Association.

Commissioner Matheson is a member of the Committee of the Industrial Relations Society of New South Wales.

Commissioner Schneider is a member of Industrial Relations Society of Western Australia.

Commissioner Perica is an Affiliate (Judicial) member of the Law Institute of Victoria; and a member of the Australian Labour Law Association, the IRSV and of the Australian Institute of Employment Rights.

Commissioner Allison is a member of the Industrial Relations Society of Victoria.

Commissioner Tran is a member of the International Association of Women Judges, Australian Association of Women Judges, Asian Australian Lawyers Association, Victorian Women Lawyers, IRSV, Australian Labour Law Association, ALERA, Australian Institute for Employment Rights, Law Institute Victoria, and the Vietnamese Australian Professional Network.

Commissioner Thornton is a member of the Law Society of South Australia and the ALERA SA.

Commissioner Fox is a Member of the Australian Institute of Company Directors.

Commission-related engagements in 2023–24

Throughout the reporting period, Commission Members participated in a range of Commission-related domestic engagements and professional development activities.

Justice Hatcher presented to the WA Industrial Officer and Lawyers Steering committee on the Commission's implementation of the Secure Jobs Better Pay Act on 13 July 2023; to Industrial Relations NSW (Newcastle branch) on the Commission's expanded jurisdiction on 28 July 2023; at the AI Group PIR conference on the Commission's implementation of the Secure Jobs Better Pay Act on 31 July 2023; to the Bar Association of QLD on the Commission's workload and efficiency measures on 26-27 August 2023; to the Transport Workers Union Officials' meeting on the Commission's new rules and regulations on 10 October 2023; at the University of Sydney School of Law and Business School Graduation Ceremony Occasional Address on 18 October 2023; to ALERA on the future role of the Commission on 27-28 October 2023: at the Ron McCallum debate on 16 November 2023; to the Ai Group at their workplace relations lawyers/ advisors training session on 16 February 2024; to the Kingston Reid's Future Workplace Law Summit on legislative reform on 23 February 2024; at the IRSV 'Meet the Commission' function on 14 March 2024; as the keynote speaker for the FCB Workplace Law launch event on 27 March 2024; at the AREEA Workplace Relations Conference on implementing legislative change amendment from the Secure Jobs Better Pay Act on 18 April 2024; on the Clayton Utz vodcast on 7 May 2024; and to the Young Worker's Centre on 21 May 2024. Justice Hatcher also attended the International Agencies Meeting in Wellington in November 2023.

Former Vice President Catanzariti presented in an IRSQ Webinar on 'round-up' of the interesting and important Fair Work Commission cases over 2023 held on 28 November 2023; at the Business & Employment Law intensive for UNSW Edge; at the UNSW Law & Justice on 21 March 2024; and to the Singapore Ministry of Manpower Delegation visit to the Fair Work Commission on 15 April 2024.

Deputy President Clancy assisted with the conduct of the Industrial Relations Society of Victoria's Advocacy Course in August 2023 and delivered a lecture to students enrolled in Employment Law in the University of Melbourne's Juris Doctor course, which covered modern awards and the setting of minimum wages, on 27 March 2024.

Deputy President Dean was the presiding member of the ALERA moot in Canberra in October 2023.

Deputy President Anderson, along with Deputy President Hampton and Commissioners Platt and Thornton, presented a one-day seminar on advocacy training for ALERA (SA) on 8 December 2023. In addition, Deputy President Anderson delivered a presentation entitled 'Perspectives on ILO Committee on Freedom of Association' to postgraduate students of the Transnational Labour Law program at Monash University on 2 October 2023. Deputy President Anderson also delivered a presentation on the 'Fair Work Commission Jurisdictions' to national employment and labour law practitioners of Dentons Australia Limited on 27 October 2023.

Deputy President Masson delivered a presentation at the Australian Industry Group Member Conference on 13 February 2024 on the topic of 'Enterprise Agreement & Bargaining Reforms'.

Deputy President Millhouse was a Presiding Member of the Victorian Women Lawyers '2023 Warren Moot' semi-final.

Deputy President Saunders gave a presentation to members of the Industrial Relations Society of NSW (Newcastle Branch) on 22 February 2024.

Deputy President Lake presented on new bargaining changes at the McCullogh Robertson Annual Conference 2023 and was a guest lecturer in the University of Queensland Master of Business Administration.

Deputy President Hampton spoke at the SA Law Society Commercial Law Conference on Bullying and Discrimination & Harassment in July 2023; presented to the IRSV on bargaining reforms in October 2023; presented to the Industrial Relations Society of New South Wales on bargaining changes in October 2023; presented to the Commissioner of the South Australian Employment Tribunal on conciliation and arbitration in February 2024; presented on bargaining reforms in the Fletcher Building in March 2024; and spoke about workplace bullying and sexual harassment jurisdictions to the Law Society of South Australia in a CPD session in March 2024.

Deputy President O'Neill participated in an ACTU Advocacy masterclass and moot court in September 2023, and at an IRSV – Women in Industrial Relations event in June 2024.

Deputy President Grayson gave presentations to the Industrial Relations Society of NSW and to the Union Lawyers and Industrial Officers Association.

Commissioner Riordan participated in the Australian Workers Union Delegates Training on 19 July 2023; the Queensland Hotels Association ER Conference on 21 August 2023; and the AHRI Northern Territory Conference on 21 May 2024.

Commissioner Johns participated in the Fire Rescue Victoria "Fire Ops 101" course; the review of the Centre for Employment and Labour Relations Law, Law School, University of Melbourne; and delivered presentations at RMIT; Monash University; the Victorian Commercial Teachers Association, Comview23 conference; to Thomson Geer, Lawyers; and at Ernst & Young.

Commissioner Harper-Greenwell was a Judge for the Victorian Women Lawyers 2023 Warren Moot semifinal.

Commissioner Hunt gave a presentation to the Clubs Australia Workplace Relations and Human Relations Conference in Sydney in August 2023.

Commissioner McKinnon presented to the Anti-Discrimination NSW and ANZ Bank on aspects of the Fair Work Act 2009; and attended the 2023 COAT National Conference and mock bullying conference, University of Sydney Business School WORK3600.

Commissioner Yilmaz was a panel member for the IRSV Patron Night Dinner event 'The role of conciliation as the "hidden gem" in resolving disputes in the Fair Work Commission' on 23 November 2023; and attended the IRSV Meet the Commission Function and the IRSV Women in Industrial Relations Event on 6 June 2024.

Commissioner Ryan delivered a guest lecture about the Fair Work Commission to students at the University of Sydney School of Business on 22 October 2023.

Commissioner Matheson spoke at the Industrial Relations Society of NSW's annual conference in May 2024.

Commissioner Schneider presented at the Law Society of WA CBD Services, A View from the Fair Work Commission, on 28 November 2023 along with Commissioner Lim.

Commissioner Connolly presented to the Transport Workers Union and ARTIO Road Transport Industry Group on 29 May and 27 June 2024; at the ARTIO Board Meeting on 19 June 2024; and to the NRFA Board Meeting on 25 June 2024.

Commissioner Crawford spoke at a national conference of legal and industrial staff within the AWU legal conference and a union delegates training session.

Commissioner Perica had a speaking engagement at the IRSV Patrons Dinner on Thursday 23 November 2023 and gave a speech at the LIV Accredited Workplace Relations Specialists Discussion Group on 19 April 2024.

Commissioner Allison presented to IRSV members on section 448 conferences.

Commissioner Tran was interviewed by UNHCR for Australia in March 2024; presented at the ULIO 2024 Conference; presented twice at the 3rd National APS Women of Colour Leadership and Allyship Summit 2024; gave a keynote speech titled "Tales of an accidental public servant" providing an overview of her career journey and insights, followed by participation in a panel event on lessons in leadership from diverse perspectives; was interviewed by Nancy Abdalla for Victorian Women Lawyers' Portia magazine in May 2024, to be published in November 2024; presented alongside Deputy President O'Neill for an IRSV and Law Institute of Victoria "Women in IR" event in June 2024.

Commissioner Thornton presented at the Public Service Association of South Australia Women's Conference and to the Australian HR Institute on the role of the Commission in sexual harassment disputes; to the SDA SA/NT Branch on the role of the Commission in industrial disputes; and at ALERA Advocacy in the Fair Work Commission.

Appendix C

Reference data

Tables for the delivery of Commission services

Table C1 Lodgments by matter type

Matter type	2	2023-24
Fair Work A	Fair Work Act 2009	
Rule 7 (FWC)	Directions on procedure	2
s.65B	Application for a dispute about requests for flexible work arrangements	207
s.66M	Application to deal with a dispute about the right to request casual conversion	33
s.76B	Application for a dispute about extension of unpaid parental leave	6
s.120	Application to vary redundancy pay for other employment or incapacity to pay	126
s.157	FWC may vary etc. modern awards if necessary to achieve modern awards objective	7
s.158	Application to make a modern award	4
s.158	Application to vary or revoke a modern award	16
s.160	Application to vary a modern award to remove ambiguity or uncertainty or correct error	14
s.185	Application for approval of a greenfields agreement	296
s.185	Application for approval of a multi-enterprise agreement	30
s.185	Application for approval of a single-enterprise agreement	4,464
s.210	Application for approval of a variation of an enterprise agreement	61
s.216CA	Application by an employer for approval of a variation of a cooperative workplace agreement to add employer and employees	2

Matter type	e	2023-24
Fair Work Act 2009 continued		
s.217	Application to vary an agreement to remove an ambiguity or uncertainty	18
s.218A	Application to vary an agreement to correct or amend errors, defects or irregularities	83
s.222	Application for approval of a termination of an enterprise agreement	55
s.225	Application for termination of an enterprise agreement after its nominal expiry date	136
s.227A	Application to reconsider whether an enterprise agreement passes the better off overall test	3
s.229	Application for a bargaining order	70
s.234	Application for an intractable bargaining declaration	11
s.236	Application for a majority support determination	72
s.238	Application for a scope order	7
s.240	Application to deal with a bargaining dispute	203
s.242	Application for the FWC's approval of a supported bargaining authorisation	2
s.248	Application for a single interest employer authorisation	13
s.252	Application to extend single interest employer authorisation	1
s.266	Industrial action related workplace determination	1
s.285	Annual wage review	1
s.302	Application for an equal remuneration order	11
s.318	Application for an order relating to instruments covering new employer and transferring employees	52
s.319	Application for an order relating to instruments covering new employer and non-transferring employees	53
s.320	Application to vary a transferable instrument – agreement	2
s.365	Application to deal with contraventions involving dismissal	5,477
s.365	Application to deal with contraventions involving dismissal (consent arbitration)	15
s.372	Application to deal with other contravention disputes	1,089

Matter type		2023-24
Fair Work Act 2009 continued		
s.376	Application for costs orders against lawyers and paid agents	1
s.394	Application for unfair dismissal remedy	14,772
s.400A	Application for a costs order against a party	3
s.418	Application for an order that industrial action by employees or employers stop, etc.	32
s.424	Application to suspend or terminate protected industrial action – endangering life, etc.	11
s.425	Application to suspend protected industrial action, cooling off	3
s.426	Application to suspend protected industrial action, significant harm to a third party	2
s.437	Application for a protected action ballot order	742
s.447	Application for variation of protected action ballot order	20
s.448	Application for revocation of protected action ballot order	29
s.459	Application to extend the 30-day period in which industrial action is authorised by protected action ballot	350
s.468A	Application for an eligible protected ballot agent	3
s.472	Application for an order relating to certain partial work bans	11
s.483AA	Application for an order to access non-member records	2
s.505	Application to deal with a right of entry dispute	13
s.510	Upon referral, revoke or suspend an entry permit	3
s.512	Application for a right of entry permit	1,237
s.516	Application to extend entry permit	28
s.526	Application to deal with a dispute involving stand down	20
s.527F	Application for an order to stop and deal with a sexual harassment dispute	29
s.527F	Application for an order to stop sexual harassment	8
s.527F	Application to deal with a sexual harassment dispute	58
s.576(2)(aa)	Promoting cooperative and productive workplace relations and preventing disputes	14

Matter type		2023-24
Fair Work Act 2009 continued		
s.589	Application for procedural and interim decision	1
s.602	Application to correct obvious error(s), etc. in relation to FWC's decision	7
s.602A	application to validate the approval of an agreement	4
s.603	Application to vary or revoke a FWC decision	2
s.604	Appeal of decisions	205
s.611	Application for costs	1
s.739	Application to deal with a dispute	1,213
s.739	Application to deal with a dispute in relation to flexible working arrangements	29
s.773	Application to deal with an unlawful termination dispute	127
s.773	Application to deal with an unlawful termination dispute (consent arbitration)	1
s.789FC	Application for an order to stop bullying	883
s.789FC	Application for an order to stop sexual harassment	9
Fair Work (Registered Organisations) Act 2009		
Chapt. 11 Pt 4A RO Act	Protected disclosure	33
Chapt. 7 Pt 2 RO Act	Declaration non-AEC election	3
Governance t	o you	9
Query	Registered organisations	2
Reg.20 RO Regulations	Inspection of documents	2
Reg.20 RO Regulations	Inspection of documents – FWC	7
RO Act	Education activities - FWC	17
RO Act	Request for advice and assistance – FWC	86
RO Act	Request for advice and assistance – ROC	1

Matter type		2023-24
Fair Work (Ro	egistered Organisations) Act 2009 continued	
RO Act	Request for advice and assistance – ROSB	76
s.18(b) RO Act	Application for registration by an association of employees	4
s.26(6) RO Act	Application to issue a copy of or certificate replacing the certificate of registration	7
s.30(1)(a) RO Act	Application by organisation for cancellation of registration	1
s.137A RO Act	Orders about representation rights of organisations of employees	2
s.158(1) RO Act	Application for alteration of eligibility rules	5
s.159(1) RO Act	Notification of alterations of other rules	70
s.180 RO Act	Conscientious objection to membership of organisations	4
s.183(1) RO Act	Application to conduct own elections	2
s.189(1) RO Act	Notification of elections for office	101
s.189(1) RO Act	Notification of elections for office – casual vacancy or insufficient nominations	54
s.233(1) RO Act	Annual obligation to lodge information	92
s.237 RO Act	LGD statement	250
s.246(1) RO Act	Application for determination of reporting units	1
s.255A(1) RO Act	Registration as auditor (already registered with ASIC)	17
s.268 RO Act	Financial return	273
s.293J RO Act	Officer and related party disclosure statement	376
s.293M RO Act	Exemption from financial governance training	123

Matter type		2023-24
Fair Work (Tra	nsitional Provisions and Consequential Amendments) Act 2009	456
Sch. 3, Item 16	Application to terminate collective agreement-based transitional instrument	3
Sch. 3, Item 17	Application by agreement to terminate individual agreement-based transitional instrument	69
Sch. 3, Item 19	Declaration for unilateral termination with FWC approval to terminate individual agreement	1
Sch. 3, Item 20A(4)	Application to extend default period for agreement-based transitional instruments	305
Sch. 3A, Item 26A(4)	Application to extend default period for Division 2B state employment agreements	18
Sch. 6, Item 9	Variation and termination of certain instruments due to enterprise instrument modernisation process	1
Sch. 7, Item 30(4)	Application to extend default period for enterprise agreements made during the bridging period	59
Fair Work Am	endment (Supporting Australia's Jobs and Economic Recovery) Act 2021	1
cl.45, Schedul	e 1 of the Fair Work Act 2009	1
Work Health a	and Safety Act 2011	64
s.131 WHS Act	Application for a WHS entry permit	63
s.229 WHS Act	WH&S Review Authority	1
Administrativ	<i>y</i> e	5,535
cl.95, Schedule 1	FWC to vary certain modern awards	1
cl.111C, Schedule 1	FWC to vary certain modern awards	1
Request for a	Board of Reference	165
s.306E	Application for a regulated labour hire arrangement order	24
s.333L	Application to deal with a dispute about a fixed term contract	10
Supported W	age System Agreement	5,334
Grand Total		40,190

AEC = Australian Electoral Commission FWC = Fair Work Commission ROC = Registered Organisations Commission ROSB = Registered Organisations Service Branch

GM = General Manager

Table C2

Statutory documents published

	2023-24	2022-23	2021-20
Statutory documents published	12,030	11,041	10,765

Tables for the Commission's registered organisations functions

Table C3
Investigations initiated and closed under Chapter 11, Part 4 of the RO Act in 2023–24

	Investigations
No. open as at 30 June 2023	1
No. commenced during 2023–24	0
No. concluded during 2023–24	0
No. open as at 30 June 2024	1

Table C4
Investigations under Chapter 11, Part 4 of the RO Act in 2023–24

Name	Туре	Commencement date	Issue	Completion date or estimated completion date	Outcome (as at 30 June 2024)
Health Services Union Victoria No.1 Branch	s.331	2 February 2022	Alleged breaches of financial reporting duties, officers' duties relating to financial expenditure and conduct of financial audits of the branch	Q1 2024-25	Under investigation

Table C5
Alleged contraventions and orders sought under s.310(1)(a) of the RO Act in 2023–24

Name	Commencement date	Alleged contraventions	Orders applied for	Date of completion	Outcome
General Manager of the Fair Work Commission v The Australian Workers' Union	17 November 2022	s.254 - Inaccurate member numbers reported (National office) - 5 consecutive years	Penalty orders	21 December 2023	A penalty of \$290,000 with the AWU expressing contrition and agreeing to publish
[NSD992/2022]		s.231 – Failure to keep registers (whole of AWU) – 9 consecutive years			a joint statement acknowledging the contraventions and the importance of compliance
		s.230(1) Failure to record member details (Qld, NSW and SA) – 6,814 unique times			
		s.230(2) Failure to remove resigned members (Qld) – 6,362 unique times			
		s.172 Failure to remove unfinancial members (Qld) – 13,950 unique times			
General Manager of the Fair Work Commission v Stephen Smyth [QUD411/2021]	30 November 2021	Allegations relating to unauthorised personal expenditure incurred during the financial year ending on 30 June 2016	Penalty orders	28 March 2024	Action dismissed

Major education activities delivered in 2023-24

In 2023–24, the Registered Organisations Services Branch delivered 21 major education activities targeted at registered organisations, their officers, auditors and members. These campaigns covered topics including officer and related party disclosure statements, financial reporting, whistleblower resources, tailored advice delivered under our Governance to You program, right of entry permits, rules and rulebooks for registered organisations, the importance of good governance, and elections. It also included two in-person education support programs in Sydney and Melbourne.

Tables for management and accountability

Tables C7–C19 and C21–C23 only include full-time and part-time APS employees engaged under the *Public Service Act 1999*. This does not include Members of the Commission, the General Manager, casuals or staff engaged through labour hire arrangement.

Table C6

Details of accountable authority during the reporting period

		Period as the accountable au	uthority or Member
Name	Position title/held	Date of commencement	Date of cessation
Murray Furlong	General Manager	1/07/2023	30/06/2024

Table C7

Ongoing employees by location as at 30 June 2024

		Male			Female		No	Non-binary			efers n			Uses a different term			
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total		
NSW	14	2	16	29	7	36	0	0	0	0	0	0	0	0	0	52	
QLD	9	0	9	16	1	17	0	0	0	0	0	0	1	0	1	27	
SA	11	0	11	6	4	10	0	0	0	0	0	0	0	0	0	21	
TAS	0	0	0	4	1	5	0	0	0	0	0	0	0	0	0	5	
VIC	63	3	66	87	30	117	0	0	0	0	0	0	0	0	0	183	
WA	5	0	5	6	1	7	0	0	0	0	0	0	0	0	0	12	
ACT	4	0	4	7	1	8	0	0	0	0	0	0	0	0	0	12	
NT	0	0	0	2	0	2	0	0	0	0	0	0	0	0	0	2	
Total	106	5	111	157	45	202	0	0	0	0	0	0	1	0	1	314	

Table C8

Non-ongoing employees by location as at 30 June 2024

										Prefers not Uses a -binary to answer different term						Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	2	0	2	3	0	3	0	0	0	0	0	0	0	0	0	5
QLD	2	0	2	1	0	1	0	0	0	0	0	0	0	0	0	3
SA	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
TAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VIC	2	1	3	6	0	6	0	0	0	0	0	0	0	0	0	9
WA	0	0	0	1	1	2	0	0	0	0	0	0	0	0	0	2
ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NT	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Total	7	1	8	12	1	13	0	0	0	0	0	0	0	0	0	21

Table C9

Ongoing employees by location as at 30 June 2023 (prior reporting period)

		Male		ı	Female		No	Non-binary			Prefers not to answer			Uses a different term			
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total		
NSW	9	1	10	19	5	24	0	0	0	0	0	0	0	0	0	34	
QLD	5	1	6	12	2	14	1	0	1	0	0	0	0	0	0	21	
SA	7	0	7	6	2	8	0	0	0	0	0	0	0	0	0	15	
TAS	0	0	0	3	3	6	0	0	0	0	0	0	0	0	0	6	
VIC	55	2	57	80	33	113	0	0	0	0	0	0	0	0	0	170	
WA	2	0	2	5	1	6	0	0	0	0	0	0	0	0	0	8	
ACT	5	0	5	3	2	5	0	0	0	0	0	0	0	0	0	10	
NT	0	0	0	2	0	2	0	0	0	0	0	0	0	0	0	2	
Total	83	4	87	130	48	178	1	0	1	0	0	0	0	0	0	266	

Table C10

Non-ongoing employees by location as at 30 June 2023 (prior reporting period)

		Male			Female		No				Prefers not to answer			Uses a different term			
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total		
NSW	6	1	7	11	1	12	0	0	0	0	0	0	0	0	0	19	
QLD	4	1	5	4	0	4	0	0	0	0	0	0	0	0	0	9	
SA	3	0	3	2	0	2	0	0	0	0	0	0	0	0	0	5	
TAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
VIC	12	0	12	13	1	14	0	0	0	0	0	0	0	0	0	26	
WA	3	0	3	3	0	3	0	0	0	0	0	0	0	0	0	6	
ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	28	2	30	33	2	35	0	0	0	0	0	0	0	0	0	65	

Table C11
Ongoing employees by classification as at 30 June 2024

	Male				Female		No	Non-binary			Prefers not to answer			Uses a different term			
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total		
SES 1	2	0	2	3	0	3	0	0	0	0	0	0	0	0	0	5	
EL 2	10	2	12	10	8	18	0	0	0	0	0	0	0	0	0	30	
EL 1	16	2	18	27	7	34	0	0	0	0	0	0	0	0	0	52	
APS 6	17	1	18	33	17	50	0	0	0	0	0	0	0	0	0	68	
APS 5	40	0	40	57	8	65	0	0	0	0	0	0	0	0	0	105	
APS 4	20	0	20	25	4	29	0	0	0	0	0	0	1	0	1	50	
APS 3	0	0	0	2	1	3	0	0	0	0	0	0	0	0	0	3	
APS 2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	106	5	111	157	45	202	0	0	0	0	0	0	1	0	1	314	

Table C12
Non-ongoing employees by classification as at 30 June 2024

		Male	Male Female Non-binary				Prefers not to answer			diff	Uses a erent to	erm	Total			
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 1	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
APS 6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 5	5	1	6	11	1	12	0	0	0	0	0	0	0	0	0	18
APS 4	2	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7	1	8	12	1	13	0	0	0	0	0	0	0	0	0	21

Table C13

Ongoing employees by classification as at 30 June 2023 (prior reporting period)

		Male	Female			No				Prefers not to answer			Uses a different term			
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 1	2	0	2	2	0	2	0	0	0	0	0	0	0	0	0	4
EL 2	10	2	12	12	5	17	0	0	0	0	0	0	0	0	0	29
EL 1	19	1	20	20	11	31	0	0	0	0	0	0	0	0	0	51
APS 6	16	0	16	35	16	51	0	0	0	0	0	0	0	0	0	67
APS 5	16	0	16	34	9	43	0	0	0	0	0	0	0	0	0	59
APS 4	19	1	20	26	5	31	0	0	0	0	0	0	1	0	1	52
APS 3	0	0	0	1	2	3	0	0	0	0	0	0	0	0	0	3
APS 2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	83	4	87	130	48	178	0	0	0	0	0	0	1	0	1	266

Table C14

Non-ongoing employees by classification as at 30 June 2023 (prior reporting period)

		Male			Female		N	on-bina	ry		efers n		diff	Uses a erent to	erm	Total
	Full-time	Part-time	Total	Full-time	Part-time	Total										
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
EL 1	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
APS 6	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
APS 5	22	2	24	29	2	31	0	0	0	0	0	0	0	0	0	55
APS 4	4	0	4	1	0	1	0	0	0	0	0	0	0	0	0	5
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	28	2	30	33	2	35	0	0	0	0	0	0	0	0	0	65

Table C15

Employees by employment status as at 30 June 2024

		Ongoing		Non-ongoing					
	Full-time	Part-time	Total	Full-time	Part-time	Total			
SES 1	5	0	5	0	0	0	5		
EL 2	20	10	30	0	0	0	30		
EL 1	43	9	52	1	0	1	53		
APS 6	50	18	68	0	0	0	68		
APS 5	97	8	105	16	2	18	123		
APS 4	46	4	50	2	0	2	52		
APS 3	2	1	3	0	0	0	3		
APS 2	1	0	1	0	0	0	1		
APS 1	0	0	0	0	0	0	0		
Other	0	0	0	0	0	0	0		
Total	264	50	314	19	2	21	335		

Table C16

Employees by employment status as at 30 June 2023 (prior reporting period)

		Ongoing			Non-ongoing				
							Total		
	Full-time	Part-time	Total	Full-time	Part-time	Total			
SES 1	4	0	4	0	0	0	4		
EL 2	22	7	29	1	0	1	30		
EL 1	39	12	51	2	0	2	53		
APS 6	51	16	67	2	0	2	69		
APS 5	50	9	59	51	4	55	114		
APS 4	46	6	52	5	0	5	57		
APS 3	1	2	3	0	0	0	3		
APS 2	1	0	1	0	0	0	1		
APS 1	0	0	0	0	0	0	0		
Other	0	0	0	0	0	0	0		
Total	214	52	266	61	4	65	331		

Table C17

Employment type by location as at 30 June 2024

	Ongoing	Non-ongoing	Total
NSW	52	5	57
QLD	27	3	30
SA	21	1	22
TAS	5	0	5
VIC	183	9	192
WA	12	2	14
ACT	12	0	12
NT	2	1	3
Total	314	21	335

Table C18

Employment type by location
as at 30 June 2023 (prior reporting period)

	Ongoing	Non-ongoing	Total
NSW	34	19	53
QLD	21	9	30
SA	15	5	20
TAS	6	0	6
VIC	170	26	196
WA	8	6	14
ACT	10	0	10
NT	2	0	2
Total	266	65	331

Table C19

APS Indigenous employment

	30 June 2024	30 June 2023
Ongoing	4	4
Non-ongoing	0	0
Total	4	4

Table C20
Information about remuneration for key management personnel

			Short-term benefits		Post-employment benefits	Other long-term	Deliells	Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions ²	Long service leave	Other long-term benefits		
Justice Adam Hatcher ¹	President	\$550,320	0	\$29,479	0	\$55,032	0	0	\$634,831
Murray Furlong	General Manager	\$384,962	0	\$9,993	\$49,938	\$9,846	0	0	\$454,739
Total		\$935,282	0	\$39,472	\$49,938	\$64,878	0	0	\$1,089,570

¹ The President is eligible for a pension under the Judges' Pensions Scheme (JPS) pursuant to the *Judges' Pensions Act 1968*. The Fair Work Commission does not contribute towards the cost of the JPS, which is an unfunded defined benefit scheme recorded in the Department of Finance Financial Statements.

² There is a minor inconsistency between the figures in this table and Note 6.1 of the financial statements in this report. This is due to the use of the Remuneration Tribunal Determination rate for the individual's employer superannuation contribution in this table, compared to the actual salary paid and leave provisions, which were used for the financial statements.

Table C21
Information about remuneration for senior executives

			Short-term benefits		Post-employment benefits	Other long-term	benefits	Termination benefits	Total remuneration
Total remuneration bands	Number of senior executives	Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
\$0 - \$250,000¹	1	\$73,441	0	0	\$12,067	\$1,560	0	0	\$87,068
\$250,001 - \$270,000	1	\$218,345	0	0	\$30,679	\$5,438	0	0	\$254,462
\$270,001 - \$295,000	1	\$240,885	0	0	\$36,933	\$5,896	0	0	\$283,714
\$295,001 - \$320,000	2	\$261,820	0	\$3,062	\$41,218	\$6,521	0	0	\$312,621

¹ Some of the individuals in this remuneration band have been in these roles for only a portion of the reporting period.

Table C22
Other highly paid employees

			Short-term benefits		Post-employment benefits	Other long-term	benefits	Termination benefits	Total remuneration
Total remuneration bands	Number of senior executives	Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
\$270,001 - \$295,000	1	\$256,290	0	0	\$26,606	\$5,764	0	0	\$288,660

Table C23

APS employment salary ranges by classification level, current reporting period (2023–24)

	Minimum salary	Maximum salary
SES 1 ¹	N/A	N/A
EL 2	\$137,291	\$160,676
EL 1	\$119,072	\$128,859
APS 6	\$93,536	\$107,593
APS 5	\$86,363	\$91,527
APS 4	\$77,468	\$84,067
APS 3	\$69,578	\$75,030
APS 2	\$61,830	\$67,714
APS 1	\$54,515	\$56,668

¹ The General Manager determines the salaries of SES employees.

Note: The figures reflect base salary only and exclude superannuation and other benefits

Appendix D

Annual financial statements

Independent Auditor's Report

Certification

Primary financial statements

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Administered Schedule of Comprehensive Income

Administered Schedule of Assets and Liabilities

Administered Reconciliation Schedule

Administered Cash Flow Statement

Overview

Notes to the financial statements

- 1. Departmental Financial Performance
 - 1.1. Expenses
 - 1.2. Own-source Revenue and Gains
- 2. Income and Expenses Administered on Behalf of Government
 - 2.1. Administered Expenses
 - 2.2. Administered Income
- 3. Departmental Financial Position
 - 3.1. Financial Assets
 - 3.2. Non-financial Assets
 - 3.3. Payables
 - 3.4. Interest Bearing Liabilities
 - 3.5. Other Provisions

- 4. Assets and Liabilities Administered on Behalf of Government
 - 4.1. Administered Financial Assets
 - 4.2. Administered Payables
- 5. Funding
 - 5.1. Appropriations
 - 5.2. Net Cash Appropriations Arrangements
- 6. People and Relationships
 - 6.1. Employee Provisions
 - 6.2. Key Management Personnel Remuneration
 - 6.3. Related Party Disclosures
- 7. Managing Uncertainties
 - 7.1. Contingent Assets and Liabilities
 - 7.2. Financial Instruments
 - 7.3. Administered Financial Instruments
 - 7.4. Fair Value Measurement
 - 7.5. Administered Fair Value Measurement
- 8. Other Information
 - 8.1. Current/non-current Distinction for Assets and Liabilities
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FINANCIAL STATEMENTS 2023 - 24

FAIR WORK COMMISSION





INDEPENDENT AUDITOR'S REPORT

To the Minister for Employment and Workplace Relations Opinion

In my opinion, the financial statements of the Fair Work Commission (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards Simplified Disclosures and the *Public Governance*, Performance and Accountability (Financial Reporting) Rule 2015; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- · Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule:
- · Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) to the extent that they are not in conflict with the Auditor-General Act 1997. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the General Manager is responsible under the *Public Governance*, *Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The General Manager is also responsible for such internal control as the General Manager determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

GPO Box 707, Canberra ACT 2601 38 Sydney Avenue, Forrest ACT 2603 Phone (02) 6203 7300 In preparing the financial statements, the General Manager is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The General Manager is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office 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 the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
 error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is
 sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material
 misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,
 forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of
 the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office

2 chill

Lesa Craswell

Acting Group Executive Director

Delegate of the Auditor-General

Canberra

9 September 2024

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FAIR WORK COMMISSION

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Fair Work Commission will be able to pay its debts as and when they fall due.

Signed_

Signed_

Murray Furlong General Manager 9 September 2024 Elsie Gong Chief Financial Officer

9 September 2024

				Original
		2024	2023	Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	63,617	54,011	63,663
Suppliers	1.1B	26,319	24,484	27,724
Depreciation and amortisation	3.2A	14,041	13,398	14,211
Finance costs	1.1C	910	944	116
Write-down and impairment of other assets	1.1D	379	11	
Total expenses		105,266	92,848	105,714
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	24	51	50
Rental income	1.2B	169	160	162
Other revenue	1.2C	57	57	57
Total own-source revenue		250	268	269
Total own-source income		250	268	269
Net cost of services		(105,016)	(92,580)	(105,445)
Revenue from Government	1.2D	104,775	88,405	100,986
Deficit on continuing operations		(241)	(4,175)	(4,459)
OTHER COMPREHENSIVE LOSS Items not subject to subsequent reclassification to net cost of services			9.69-	
Changes in asset revaluation reserve	3.2A		2,609	
Total comprehensive loss		(241)	(1,566)	(4,459)

The above statement should be read in conjunction with the accompanying notes.

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	465	409	462
Trade and other receivables	3.1B	45,355	41,615	38,709
Total financial assets		45,820	42,024	39,171
Non-financial assets ¹				
Leasehold improvements	3.2A	54,128	65,174	57,061
Plant and equipment	3.2A	7,043	5,386	4,910
Computer software	3.2A	1,583	2,959	6,077
Other non-financial assets	3.2B	1,573	1,294	2,026
Total non-financial assets		64,327	74,813	70,074
Total assets		110,147	116,837	109,245
LIABILITIES Payables				
Suppliers	3.3A	1,939	1,580	1,488
Other payables	3.3B	1,631	1,499	1,079
Total payables		3,570	3,079	2,567
Interest bearing liabilities				
Leases	3.4A	45,997	54,696	48,473
Total interest bearing liabilities		45,997	54,696	48,473
Provisions				
Employee provisions	6.1A	17,835	17,066	16,948
Other provisions	3.5A	140	-	-
Total provisions		17,975	17,066	16,948
Total liabilities		67,542	74,841	67,988
Net assets		42,605	41,996	41,257
EQUITY				
Contributed equity		60,883	60,033	65,927
Reserves		19,676	19,676	17,067
Accumulated deficit		(37,954)	(37,713)	(41,737)
Total equity		42,605	41,996	41,257

The above statement should be read in conjunction with the accompanying notes.

 $^{1. \} Right-of-use \ assets \ are \ included \ in \ the \ following \ line \ items: \ leasehold \ improvements \ and \ plant \ and \ equipment.$

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY	Notes	Ψ 000	Ψ 000	Ψ 000
Opening balance as at 1 July		60,033	54,162	60,830
Transactions with owners				
Distributions to owners				
Return of equity		(5,543)	_	_
Contributions by owners		(3,343)		_
Restructuring	8.2A	_	(797)	_
Departmental capital budget	0.211	6,393	6,668	5,097
Total transactions with owners		850	5,871	5,097
Closing balance as at 30 June		60,883	60,033	65,927
crossing balance as at 50 June		00,003		03,727
ACCUMULATED DEFICIT				
Opening balance as at 1 July		(37,713)	(33,538)	(37,278)
Comprehensive loss				
Deficit for the period		(241)	(4,175)	(4,459)
Total comprehensive loss		(241)	(4,175)	(4,459)
Closing balance as at 30 June		(37,954)	(37,713)	(41,737)
ASSET REVALUATION RESERVE				
Opening balance as at 1 July		19,676	17,067	17,067
opening balance as at 1 july		17,070	17,007	17,007
Comprehensive income				
Other comprehensive income		-	2,609	-
Total comprehensive income		-	2,609	-
Closing balance as at 30 June		19,676	19,676	17,067
-				

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Statement of Changes in Equity (continued)

for the period ended 30 June 2024

	2024 \$'000	2023 \$'000	Original Budget \$'000
TOTAL EQUITY			
Opening balance as at 1 July	41,996	37,691	40,619
Comprehensive loss			
Deficit for the period	(241)	(4,175)	(4,459)
Other comprehensive income	-	2,609	
Total comprehensive loss	(241)	(1,566)	(4,459)
Transactions with owners Distributions to owners			
Return of equity	(5,543)	-	-
Contributions by owners			
Restructuring	-	(797)	-
Departmental capital budget	6,393	6,668	5,097
Total transactions with owners	850	5,871	5,097
Closing balance as at 30 June	42,605	41,996	41,257

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Restructuring of Administrative Arrangements

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

Note 1900 3000		Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
Cash received Appropriations 101,174 85,460 100,986 Sale of goods and rendering of services 252 317 162 Net GST received 105,173 89,523 101,198 Total cash received 105,173 89,523 101,198 Employees (62,575) (54,268) (63,663) Suppliers (30,128) (27,553) (27,667) Interest payments on lease liabilities (910) (944) (116) Total cash used (93,613) 82,765 (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of plant and equipment (2,947) (2,518) (2,509) Net cash used by investing activities (3,370) (4,594) (5,097) INIMACING ACTIVITIES Cash received 850 6,668 5,097 <th>OPERATING ACTIVITIES</th> <th>Notes</th> <th>\$ 000</th> <th>\$ 000</th> <th>Ψ 000</th>	OPERATING ACTIVITIES	Notes	\$ 000	\$ 000	Ψ 000
Sale of goods and rendering of services 252 317 162 Net GST received 3,747 3,746 50 Total cash received 105,173 89,523 101,198 Cash used Employees (62,575) (54,268) (63,663) Suppliers (30,128) (27,553) (27,667) Interest payments on lease liabilities (910) (944) (116) Total cash used (93,613) (82,765) (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES Cash used 423 (1,390) (2,291) Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of computer software (2,947) (2,518) (2,130) Purchase of plant and equipment (2,947) (4,594) (5,097) Net cash used by investing activities (3,370) (4,594) (5,097) FINANCING ACTIVITIES Solution of the propertion of t					
Net GST received 3,747 3,746 50 Total cash received 105,173 89,523 101,198 Cash used Employees (62,575) (54,268) (63,663) Suppliers (30,128) (27,553) (27,667) Interest payments on lease liabilities (910) (944) (116) Total cash used (93,613) (82,765) (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES Cash used (2,947) (2,518) (2,130) Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of plant and equipment (3,370) (4,594) (5,097) Net cash used by investing activities 33,370 (4,594) (5,097) Total cash used by investing activities 850 6,668 5,097 Total cash used (8,984) (8,885) (9,752) Total cash used	Appropriations		101,174	85,460	100,986
Cash used (62,575) (54,268) (63,663) Suppliers (30,128) (27,553) (27,667) Interest payments on lease liabilities (910) (944) (116) Total cash used (93,613) (82,765) (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES Cash used 423) (1,390) (2,291) Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of computer software - (686) (676) Total cash used (3,370) (4,594) (5,097) Net cash used by investing activities 850 6,668 5,097 FINANCING ACTIVITIES 850 6,668 5,097 Total cash received 850 6,668 5,097 Total cash received 850 6,668 5,097 Total cash used (8,984) (8,985) (9,752)	Sale of goods and rendering of services		252	317	162
Cash used Employees (62,575) (54,268) (63,63) Suppliers (30,128) (27,553) (27,667) Interest payments on lease liabilities (910) (944) (116) Total cash used (93,613) (82,765) (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES Cash used Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of computer software - (686) (676) Total cash used (3,370) (4,594) (5,097) Net cash used by investing activities 850 6,668 5,097 FINANCING ACTIVITIES Cash received 850 6,668 5,097 Total cash received 850 6,668 5,097 Total cash received (8,984) (8,985) (9,752) Total cash used (8,984)	Net GST received		3,747	3,746	50
Employees (62,575) (54,268) (63,663) Suppliers (30,128) (27,553) (27,667) Interest payments on lease liabilities (910) (944) (116) Total cash used (93,613) (82,765) (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES Cash used 423 (1,390) (2,291) Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of computer software (3,370) (4,594) (5,097) Total cash used (3,370) (4,594) (5,097) Net cash used by investing activities 850 6,668 5,097 Total cash received 850 6,668 5,097 Cash used Principal payments of lease liabilities (8,984) (8,885) (9,752) Net cash used by financing activities (8,394) (8,885) (9,75	Total cash received		105,173	89,523	101,198
Employees (62,575) (54,268) (63,663) Suppliers (30,128) (27,553) (27,667) Interest payments on lease liabilities (910) (944) (116) Total cash used (93,613) (82,765) (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES Cash used 423 (1,390) (2,291) Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of computer software (3,370) (4,594) (5,097) Total cash used (3,370) (4,594) (5,097) Net cash used by investing activities 850 6,668 5,097 Total cash received 850 6,668 5,097 Cash used Principal payments of lease liabilities (8,984) (8,885) (9,752) Net cash used by financing activities (8,394) (8,885) (9,75	Cash used				
Interest payments on lease liabilities (910) (944) (116) Total cash used (93,613) (82,765) (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES			(62,575)	(54,268)	(63,663)
Total cash used (93,613) (82,765) (91,446) Net cash from operating activities 11,560 6,758 9,752 INVESTING ACTIVITIES Cash used Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of computer software - (686) (676) Total cash used (3,370) (4,594) (5,097) Net cash used by investing activities 3,370 (4,594) (5,097) FINANCING ACTIVITIES Strict and cash received 850 6,668 5,097 Total cash received 850 6,668 5,097 Total cash received 850 6,668 5,097 Total cash used (8,984) (8,885) (9,752) Total cash used (8,984) (8,885) (9,752) Net decrease in cash held 56 (53) - Cash and cash equivalents at the beginning of the reporting period 409 462 462	Suppliers		(30,128)		(27,667)
Net cash from operating activities 11,560 6,758 9,752	Interest payments on lease liabilities		(910)	(944)	(116)
INVESTING ACTIVITIES	Total cash used		(93,613)	(82,765)	(91,446)
Cash used Purchase of leasehold improvements (423) (1,390) (2,291) Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of computer software - (686) (676) Total cash used (3,370) (4,594) (5,097) Net cash used by investing activities (3,370) (4,594) (5,097) FINANCING ACTIVITIES Cash received 850 6,668 5,097 Total cash received 850 6,668 5,097 Cash used (8,984) (8,885) (9,752) Total cash used (8,984) (8,885) (9,752) Net cash used by financing activities (8,134) (2,217) (4,655) Net decrease in cash held 56 (53) - Cash and cash equivalents at the beginning of the reporting period 409 462 462 Cash and cash equivalents at the end of the 31A 465 409 462	Net cash from operating activities		11,560	6,758	9,752
Purchase of plant and equipment (2,947) (2,518) (2,130) Purchase of computer software - (686) (676) Total cash used (3,370) (4,594) (5,097) Net cash used by investing activities (3,370) (4,594) (5,097) FINANCING ACTIVITIES Cash received 850 6,668 5,097 Total cash received 850 6,668 5,097 Cash used (8,984) (8,885) (9,752) Total cash used (8,984) (8,885) (9,752) Net cash used by financing activities (8,134) (2,217) (4,655) Net decrease in cash held 56 (53) - Cash and cash equivalents at the beginning of the reporting period 409 462 462 Cash and cash equivalents at the end of the 31A 465 409 462	Cash used		(423)	(1,390)	(2.291)
Purchase of computer software 	•				
Total cash used (3,370) (4,594) (5,097) Net cash used by investing activities (3,370) (4,594) (5,097) FINANCING ACTIVITIES Cash received 850 6,668 5,097 Total cash received 850 6,668 5,097 Cash used 850 6,668 5,097 Cash used (8,984) (8,885) (9,752) Total cash used (8,984) (8,885) (9,752) Net cash used by financing activities (8,134) (2,217) (4,655) Net decrease in cash held 56 (53) - Cash and cash equivalents at the beginning of the reporting period 409 462 462 Cash and cash equivalents at the end of the 3 10 465 409 462			-	. ,	-
Net cash used by investing activities (3,370) (4,594) (5,097) FINANCING ACTIVITIES Cash received Contributed equity – departmental capital budget Principal payments of lease liabilities Principal payments of lease liabilities (8,984) (8,885) (9,752) Total cash used (8,984) (8,885) (9,752) Net cash used by financing activities (8,134) (2,217) (4,655) Net decrease in cash held Cash and cash equivalents at the beginning of the reporting period Cash and cash equivalents at the end of the 3,14 465 409 462	-		(3,370)	(4,594)	
Cash received Contributed equity – departmental capital budget Total cash received Cash used Principal payments of lease liabilities Principal cash used Principal cash used Received Received	Net cash used by investing activities			(4,594)	
Principal payments of lease liabilities (8,984) (8,885) (9,752) Total cash used (8,984) (8,885) (9,752) Net cash used by financing activities (8,134) (2,217) (4,655) Net decrease in cash held 56 (53) - Cash and cash equivalents at the beginning of the reporting period 409 462 Cash and cash equivalents at the end of the 314 465 409 462	Cash received Contributed equity – departmental capital budget			-,	
Cash and cash equivalents at the beginning of the reporting period Cash and cash equivalents at the end of the 314 465 409 462	Principal payments of lease liabilities Total cash used		(8,984)	(8,885)	(9,752)
Cash and cash equivalents at the beginning of the reporting period Cash and cash equivalents at the end of the 314 465 409 462	Net decrease in cash held		56	(53)	
Cash and cash equivalents at the end of the	Cash and cash equivalents at the beginning of the				462
	Cash and cash equivalents at the end of the	3.1A	465	409	462

The above statement should be read in conjunction with the accompanying notes.

Administered Schedule of Comprehensive Income

for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				<u> </u>
Expenses				
Application refunds paid	2.1A		182	500
Total expenses		-	182	500
Income Revenue Non-taxation revenue				
Application fees received		191	646	1,078
Court-awarded penalties		290	<u>-</u>	
Total non-taxation revenue	2.2A	481	646	1,078
Total revenue		481	646	1,078
Total income		481	646	1,078
Net contribution by services		481	464	578
Surplus		481	464	578
Total comprehensive income		481	464	578

The above schedule should be read in conjunction with the accompanying notes.

Administered Schedule of Assets and Liabilities

as at 30 June 2024

ASSETS	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
Financial assets				
Cash and cash equivalents	4.1A	7	5	4
Total financial assets		7	5	4
Total assets administered on behalf of Government		7	5	4
LIABILITIES Other payables				
Application fees payables	4.2A	1,131	485	190
Total other payables		1,131	485	190
Total liabilities administered on behalf of Government		1,131	485	190
Net liabilities		(1,124)	(480)	(186)

The above schedule should be read in conjunction with the accompanying notes.

Administered Reconciliation Schedule *for the period ended 30 June 2024*

,			
	2024 \$'000	2023 \$'000	Original Budget \$'000
Opening assets less liabilities as at 1 July	(480)	(186)	(186)
Net (cost of)/contribution by services			
Income			
Application fees income	191	646	1,078
Court-awarded penalties	290	-	· -
Expenses			
Payments to entities other than corporate Commonwealth entities	-	(182)	(500)
Special appropriations (limited)			
Transfers from Official Public Accounts	650	305	500
Appropriation transfers to Official Public Account			
Transfers to OPA	(1,775)	(1,063)	(1,078)
Closing assets less liabilities as at 30 June	(1,124)	(480)	(186)

The above schedule should be read in conjunction with the accompanying notes.

Administered cash transfers to and from the official public account

Revenue collected by the Fair Work Commission for use by the Government rather than the Fair Work Commission is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the Fair Work Commission on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

Administered Cash Flow Statement

for the period ended 30 June 2024

	2024 \$'000	2023 \$'000	Original Budget \$'000
OPERATING ACTIVITIES	Ψ 000	Ψ 000	Ψ 000
Cash received			
Application fees received	1,487	1,064	1,078
Court-awarded penalties	290	-	· -
Total cash received	1,777	1,064	1,078
Cash used			
Application refunds paid	(650)	(305)	(500)
Total cash used	(650)	(305)	(500)
Net cash from operating activities	1,127	759	578
Cash from Official Public Account			
Appropriations	650	305	500
Total cash from official public account	650	305	500
Cash to Official Public Account			
Appropriations	(1,775)	(1,063)	(1,078)
Total cash to official public account	(1,775)	(1,063)	(1,078)
Net increase in cash held	2	1	_
Cash and cash equivalents at the beginning of the reporting period	5	4	4
Cash and cash equivalents at the end of the reporting period	7	5	4
		•	

The above schedule should be read in conjunction with the accompanying notes.

Overview

The Fair Work Commission is an Australian Government controlled entity. It is a not-for-profit entity.

The nature of the Fair Work Commission's operations and its principal activities is to deliver simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.

The Fair Work Commission's main office location is 11 Exhibition Street, Melbourne VIC 3000.

The Basis of Preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR); and
- b) Australian Accounting Standards and Interpretations including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities which have been recorded at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

Adoption of New Australian Accounting Standard Requirements

All new, revised, amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect, and are not expected to have a future material effect on the Fair Work Commission's financial statements.

Taxation

The Fair Work Commission is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Reporting of Administered activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as departmental items, including the application of Australian Accounting Standards.

Events after the Reporting Period

Departmental

There were no significant events that had the potential to significantly affect the ongoing structure and financial activities of the Fair Work Commission.

Administered

There were no significant events that had the potential to significantly affect the ongoing structure and financial activities of the Fair Work Commission.

Departmental Financial Performance

This section analyses the financial performance of Fair Work Commission for the year ended 2024.

1.1 Expenses

	2024 \$'000	2023 \$'000
1.1A: Employee benefits		
Wages and salaries	50,214	42,467
Superannuation:	,	, -
Defined contribution plans	6,163	5,231
Defined benefit plans	1,410	1,408
Leave and other entitlements	5,539	4,657
Separation and redundancies	140	124
Other employee expenses	151	124
Total employee benefits	63,617	54,011

Accounting Policy

Accounting policies for employee related expenses is contained in the People and Relationships section.

1.1B: Suppliers

1.1D. Suppliers		
Goods and services supplied or rendered		
Audit fees (free of charge external audit fee – ANAO)	57	57
Tribunal/member services	1,946	1,728
Information Communications Technology	7,228	6,578
Property expenses	3,993	3,654
Office expense	611	530
Contractors	11,652	11,199
Other	478	424
Total goods and services supplied or rendered	25,965	24,170
Goods supplied	909	758
Services rendered	25,056	23,412
Total goods and services supplied or rendered	25,965	24,170
Other symplices		
Other suppliers	118	02
Workers compensation expenses		83
Variable lease payments	236	231
Total other suppliers	354	314
Total suppliers	26,319	24,484

The above lease disclosure should be read in conjunction with the accompanying notes 1.1C, 1.2B, 3.2 and 3.4A.

Accounting Policy

Short-term leases and leases of low-value assets

The Fair Work Commission has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). The Fair Work Commission recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2024 \$'000	2023 \$'000
1.1C: Finance costs		
Interest on lease liabilities	910	944
Total finance costs	910	944
and 3.4A. Accounting Policy		
Accounting Policy	47	6

Total write-down and impairment of other assets

1.2 Own-Source Revenue		
	2024 \$'000	2023 \$'000
Own-Source Revenue		
1.2A: Revenue from contracts with customers Rendering of services	24	51
Total revenue from contracts with customers	24	51
Disaggregation of revenue from contracts with customers Major product / service line:		
Hire of hearing rooms and video conferencing facilities Other	1 23	- 51
	24	51
Type of customer:		
State and Territory Governments Non-government entities	1 23	- 51
3	24	51
Timing of transfer of goods and services:		
Point in time	24	51
	24	51

Accounting Policy

Revenue is recognised when (or as) the Fair Work Commission satisfies a performance obligation by transferring a promised good or service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset. The Fair Work Commission transfers control of a good or service at a point in time, therefore, satisfies the performance obligation at a point in time.

The principal activities from which the Fair Work Commission generates own source revenue are the hire of hearing rooms and video conferencing facilities. The Fair Work Commission recognises this revenue on a daily rate when the service is performed.

The transaction price is the total amount of consideration to which the Fair Work Commission expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

1.2B: Rental Income

 Operating lease
 169
 160

 Lease income
 169
 160

 Total rental income
 169
 160

Operating Leases

The Fair Work Commission in its capacity as lessor received rental income from office accommodation subleases during the financial year. The Fair Work Commission retains substantially all the risks and rewards incidental to ownership of the underlying asset.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1C, 3.2 and 3.4A.

	2024	2023
	\$'000	\$'000
4.00.04		

1.2C: Other revenue

Resources received free of charge
Remuneration of auditors (ANAO) 57

Total other revenue 57

Accounting Policy

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

1.2D: Revenue from Government

Appropriations

Departmental appropriations

Total revenue from Government

104,775	88,405
104,775	88,405

57 57

Accounting Policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the Fair Work Commission gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Funding received or receivable from non-corporate Commonwealth entities (appropriated to the non-corporate Commonwealth entity as a corporate Commonwealth entity payment item for payment to this entity) is recognised as Revenue from Government by the corporate Commonwealth entity unless the funding is in the nature of an equity injection or a loan.

Income and Expenses Administered on Behalf of the Government

This section analyses the activities that the Fair Work Commission does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1 Administered - Expenses

	2024 \$'000	2023 \$'000
2.1A: Expenses Application refunds paid		182
Total expenses	-	182

Accounting Policy

Application refunds paid

Due to the legislative amendments on 14 December 2022, application refunds are no longer recognised as expenses when paid. Instead, they are recognised as reductions in liabilities.

2.2 Administered - Income		
	2024 \$'000	2023 \$'000
2.2A: Non-taxation revenue		
Application fees received	191	646
Court-awarded penalties	290	-
Total non-taxation revenue	481	646

Accounting Policy

Application fees received

Due to the legislative amendments on 14 December 2022, the revenue recognition criteria of administered revenue are as follows:

Application fees are payable to the Fair Work Commission at the time of lodgement of applications relating to s394, s365, s372, s773 and s789FC of the *Fair Work Act 2009*.

• Applications received on or before 13 December 2022

The Fair Work Commission recognises application fees received as a revenue only when a matter has been substantially dealt with by a member of the Commission. (i.e. the Commission has performed its performance obligation).

• Applications received on or from 14 December 2022

The Commission satisfies a performance obligation and recognises an application fee received as revenue only when an applicant has discontinued the application and the application fee is non-refundable.

Court-awarded penalties

Court-awarded penalties relate to contraventions of the Fair Work (Registered Organisations) Act 2009 pursuant to orders made in the Federal Court of Australia.

Departmental Financial Position

This section analyses the Fair Work Commission's assets used to conduct its operations and the operating liabilities incurred as a result.

Employee related information is disclosed in the People and Relationships section.

3.1 Financial Assets

	2024 \$'000	2023 \$'000
3.1A: Cash and Cash Equivalents Cash on hand or on deposit	465	409
Total cash and cash equivalents	465	409

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents include:

- a) Cash on hand; and
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

3.1B: Trade and Other Receivables

Goods and services receivables		
Goods and services	114	45
Total goods and services receivables	114	45
Appropriations receivables		
Appropriation receivable	44,806	41,205
Total appropriations receivables	44,806	41,205
Other receivables		
GST receivable	435	365
Total other receivables	435	365
Total trade and other receivables (gross)	45,355	41,615
Less expected credit loss allowance	-	-
Total trade and other receivables (net)	45,355	41,615
• • • • • • • • • • • • • • • • • • • •		

Credit terms for goods and services were within 20 days (2022: 20 days).

Accounting Policy

Financial assets

Trade receivables and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

3.2 Non-Financial Assets

3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

Ir	Leasehold nprovements \$'000	Plant and Equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2023				
Gross book value	109,292	5,533	5,288	120,113
Accumulated depreciation, amortisation and impairment	(44,118)	(147)	(2,329)	(46,594)
Total as at 1 July 2023	65,174	5,386	2,959	73,519
Additions				
Purchase or internally developed	423	2,947	-	3,370
Right-of-use assets	285	-	-	285
Depreciation and amortisation	(2,910)	(1,186)	(1,044)	(5,140)
Depreciation on right-of-use assets	(8,844)	(57)	-	(8,901)
Impairments recognised in net cost of service	es -	-	(332)	(332)
Disposals	-	(47)	-	(47)
Total as at 30 June 2024	54,128	7,043	1,583	62,754
Total as at 30 June 2024 represented by				
Gross book value	110,000	8,409	4,220	122,629
Accumulated depreciation, amortisation and impairment	(55,872)	(1,366)	(2,637)	(59,875)
Total as at 30 June 2024	54,128	7,043	1,583	62,754
Carrying amount of right-of-use assets	40,294	81	-	40,375

No indicators of impairment were found for leasehold improvements, and property, plant and equipment. No assets from leasehold improvements, property, plant and equipment and computer software are expected to be sold or disposed of within the next 12 months.

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 7.4. The valuations are carried out with sufficient frequency (once every three years) to ensure that the carrying amounts of assets do not materially differ from the assets' fair values as at the reporting date. The most recent revaluations were performed on 30 June 2023.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets As at the reporting date, the Fair Work Commission has committed \$183,126 for the acquisition of property, plant and equipment.

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Non-financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the Fair Work Commission where there exists an obligation to restore the property to its original condition. These costs are included in the value of the Fair Work Commission's leasehold improvements with a corresponding provision for the 'make good' recognised.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 the Fair Work Commission has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Fair Work Commission using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2024	2023
Leasehold		
Improvements	Lease term	Lease term
Plant and		
equipment	3 to 10 years	3 to 10 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

<u>Impairment</u>

All assets were assessed for impairment at 30 June 2024. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Fair Work Commission were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

The Fair Work Commission's intangibles comprise internally developed and purchased software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the Fair Work Commission's software are 3 to 10 years (2023: 3 to 10 years).

All software assets were assessed for indications of impairment as at 30 June 2024.

	2024 \$'000	2023 \$'000
3.2B: Other Non-Financial Assets	4 552	1 204
Prepayments	1,573	1,294
Total other non-financial assets	1,573	1,294

No indicators of impairment were found for other non-financial assets.

2024	2023
	\$'000
\$ 000	Ψ 000
1,939	1,580
1,939	1,580
1,466	1,343
165	156
1,631	1,499
2024 \$'000	2023 \$'000
45.997	54,696
45,997	54,696
10 251	9 898
10,251 28.337	9,898 34.899
10,251 28,337 10,855	9,898 34,899 14,245
	1,939 1,466 165 1,631 2024 \$'000

Total cash outflow for leases for the year ended 30 June 2024 was \$9,893,992 (2023: \$9,857,334).

The Fair Work Commission in its capacity as lessee has leases for office accommodation in all states and territories.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1C, 1.2B and 3.2.

Accounting Policy

For all new contracts entered into, the Fair Work Commission considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

3.5 Other Provisions 2024 2023 \$'000 \$'000 3.5A: Other provisions \$ 2024 \$ 2023 \$'000 Separations and redundancies 140 Total other provisions 140

Accounting Policy

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. The Fair Work Commission recognises a provision when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the plan.

Assets and Liabilities Administered on Behalf of the Government

This section analyses assets used to conduct operations and the operating liabilities incurred as a result the Fair Work Commission does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1 Administered - Financial Assets

	2024 \$'000	2023 \$'000
4.1A: Financial assets Cash and cash equivalents Total financial assets	7	<u>5</u>

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- a) cash on hand;
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- c) cash in special accounts.

4.2 Administered - Payables

		,
	2024 \$'000	2023 \$'000
4.2A: Other payables: Application fees payables	1,131	485
Total other payables	1,131	485

Accounting Policy

The Fair Work Commission recognises application fees received as a liability in the Administered Schedule of Assets and Liabilities. Due to the legislative amendments on 14 December 2022, the revenue will be recognised in the Administered Schedule of Comprehensive Income as follows:

• Applications received on or before 13 December 2022

After a matter has been closed and substantially performed by the Fair Work Commission (i.e. the Fair Work Commission has fulfilled its performance obligation), revenue will be recognised in the Administered Schedule of Comprehensive Income.

• Applications received on or from 14 December 2022

The Commission satisfies a performance obligation and recognises an application fee received as revenue only when an applicant has discontinued the application and the application fee is non-refundable.

Funding T

5.1A: Annual Appropriations ('Recoverable GST exclusive')

Annual Appropriations for 2024

				applied in 2024	
	Annual	Adjustments to	Total	(current and	
	Appropriation ¹	Appropriation ²	Appropr	prior years)	Variance ³
	\$,000	\$,000	\$,000	\$,000	\$,000
Departmental					
Ordinary annual services	104,775	4,189	108,964	103,309	5,655
Capital Budget ⁴	6,393	•	6,393	3,370	3,023
Total departmental	111,168	4,189	115,357	106,679	8,678

1. As at 30 June 2024, \$5.543 million of departmental capital appropriation was administratively withheld under section 51 of the PGPA Act due to a movement of funds decision. PGPA Act s51 direction was signed on 26 June 2024. These amounts are included in the appropriation note as legally available appropriation by Appropriation Act (refer to Resource Management Guide No. 116 Accounting for annual appropriations).

2. Adjustments to appropriations includes adjustments to current year annual appropriations including Advance to the Finance Minister (AFM), PGPA Act section 74 receipts and PGPA Act section 75 transfers.

3. The material variance between total annual appropriation available and total appropriation applied in 2024 relates to unspent appropriations funded from current year appropriation items, or spending from both current year and prior year appropriation items.

4. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

Annual Appropriations for 2023

Variance ² \$'000	462 2,074 2,536
Appropriation applied in 2023 (current and prior years)	92,761 4,594 97,355
Total	93,223
Appropriation	6,668
\$'000	99,891
Adjustments to	4,818
Appropriation ¹	-
\$'000	4,818
Annual	88,405
Appropriation	6,668
\$'000	95,073
	Departmental Ordinary annual services Capital Budget³ Total departmental

1. Adjustments to appropriations includes adjustments to current year annual appropriations including Advance to the Finance Minister (AFM), PGPA Act section 74 receipts and PGPA Act section 75 transfers.

2. The material variance between total annual appropriation available and total appropriation applied in 2023 relates to unspent appropriations funded from current year appropriation items, or spending from both current year and prior year appropriation items.

3. Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

5.1B: Unspent Annual Appropriations ('Recoverable GST exclusive')

	2024	2023
	\$'000	\$'000
Departmental		
Supply Act (No.3) 2022-2023	-	38,342
Supply Act (No.1) Capital Budget 2022-2023	-	1,964
Supply Act (No.3) Capital Budget 2022-2023	-	1,308
Appropriation Act (No.1) 2023-2024	44,518	-
Appropriation Act (No.1) DCB 2023-2024 ¹	4,999	-
Appropriation Act (No.3) DCB 2023-2024 ¹	1,296	-
Total departmental	50,813	41,614
Unspent appropriation includes cash and cash equivalents on hand as at 30	June 2024. Repres	sented by:
Appropriation receivable	44,805	41,205
Cash	465	409
Total departmental	45,270	41,614

^{1.} As at 30 June 2024, \$5.543 million of departmental capital appropriation was administratively withheld under section 51 of the PGPA Act due to a movement of funds decision. PGPA Act s51 direction was signed on 26 June 2024. The withheld amounts are included in unspent annual appropriation note as legally available appropriation by Appropriation Act. After excluding all withheld amounts, the unspent annual appropriation was \$45.270 million.

5.1C: Special Appropriations ('Recoverable GST exclusive')

	Appropriation applied	
	2024	2023
Authority	\$'000	\$'000
Public Governance, Performance and Accountability Act 2013 s.77, Administered	(650)	(305)
Total special appropriations applied	(650)	(305)

5.1D: Disclosure by Agent in Relation to Annual and Special Appropriations ('Recoverable GST

exclusive')	······································
	Department of Finance – to make payment to beneficiaries under the Judges Pension Scheme 2024 \$'000
2024	
Total Receipts Total Payments	7,905 (7,905)
	Department of Finance – to make payment to beneficiaries under the Judges Pension Scheme 2023
	\$'000
2023	
Total Receipts	7,517
Total Payments	(7,517)

5.2 Net Cash Appropriation Arrangements		
	2024 \$'000	2023 \$'000
Total comprehensive income/(loss) – as per the Statement of Comprehensive Income	(241)	(4,175)
<i>Plus</i> : depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injection) ¹	5,140	4,239
Plus : depreciation right-of-use assets ²	8,901	9,159
<i>Less</i> : lease principal repayments ²	(8,984)	(8,885)
Net Cash Operating Surplus/(loss)	4,816	338

^{1.} From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

^{2.} The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

6.1 Employee Provisions

	2024 \$'000	2023 \$'000
6.1A: Employee Provisions Leave and other entitlements	17,835	17,066
Total employee provisions	17,835	17,066

6.1B: Administered - Employee Provisions

As at 30 June 2024, there were no administered employee provisions (2023: nil).

Accounting Policy

Liabilities for short-term employee benefits and termination benefits expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as the net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave, long service leave and Judges Long leave. Members of the Fair Work Commission, who were Presidential Members under the *Workplace Relations Act 1996* and the President of the Fair Work Commission, accrue six months long leave after five years of service as a Presidential Member. In recognition of the nature of Presidential Members' tenure, a provision is accrued from the first year of service.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Fair Work Commission's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination

The estimate of the liability for long service leave has been determined by use of the Australian Government Actuary's shorthand method using the standard Commonwealth sector probability profile. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

The majority of staff and Members of the Fair Work Commission are members of the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The PSS is a defined benefit scheme for the Australian Government. The PSSap is a defined contribution scheme. The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and disclosure notes.

The Fair Work Commission makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Fair Work Commission accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2024 represents outstanding employer contributions for the final fortnight of the financial year.

Judge's Pension

The President of the Fair Work Commission is eligible for pensions under the Judges' Pension Scheme (JPS) pursuant to the *Judges' Pensions Act 1968*. The JPS is an unfunded defined benefit scheme that is governed by the rules set out in the Act.

The Fair Work Commission does not contribute towards the cost of the benefit during the President's term of service. Liability and expenses associated with the JPS are recorded as part of the Department of Finance financial statements. The Department of Finance has given the Fair Work Commission drawing rights for the financial year in relation to the special appropriation made under the *Judges' Pensions Act 1968*. The Fair Work Commission makes pension payments directly to beneficiaries of the scheme (refer to Note 5.1D).

6.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. The Fair Work Commission has determined the key management personnel to be the Portfolio Minster, the President and the General Manager. Key management personnel remuneration is reported in the table below:

	2024	2023
	\$'000	\$'000
Short-term employee benefits	975	953
Post-employment benefits	65	73
Other long-term employee benefits	65	49
Total key management personnel remuneration expenses ¹	1,105	1,075

The total number of key management personnel that are included in the above table are 3 (2023: 3).

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Fair Work Commission.

6.3 Related Party Disclosures

Related party relationships:

The Fair Work Commission is an Australian Government controlled entity. Related parties to the Fair Work Commission are Key Management Personnel including the Portfolio Minister, the President, the General Manager, and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the Fair Work Commission, it has been determined that there are no related party transactions to be separately disclosed (2023: nil).

Managing Uncertainties

This section analyses how the Fair Work Commission manages financial risks within its operating environment.

7.1 Contingent Assets and Liabilities

Quantifiable Contingencies

As at 30 June 2024, there were no quantifiable contingent liabilities or assets requiring disclosure (2023: nil).

Unquantifiable Contingencies

As at 30 June 2024, there were no unquantifiable contingent liabilities or assets requiring disclosure (2023: nil).

Quantifiable Administered Contingencies

As at 30 June 2024, there were no quantifiable contingent liabilities or assets requiring disclosure (2023: nil).

Unquantifiable Administered Contingencies

As at 30 June 2024, there were no unquantifiable contingent liabilities or assets requiring disclosure (2023: nil).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. These may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

7.2 Financial Instruments

	2024 \$'000	2023 \$'000
7.2A: Categories of Financial Instruments		
Financial Assets		
Financial Assets at amortised cost		
Cash and cash equivalents	465	409
Trade and other receivables	114	45
Total financial assets at amortised cost	579	454
Total financial assets	579	454
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	1,939	1,580
Total financial liabilities measured at amortised cost	1,939	1,580
Total financial liabilities	1,939	1,580

Accounting Policy

Financial assets

In accordance with AASB 9 Financial Instruments, the entity classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

 The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

- 1. the financial asset is held in order to collect the contractual cash flows; and
- 2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

7.3 Administered - Financial Instruments

As at 30 June 2024, there were no administered financial instruments that required disclosure (2023: nil).

7.4 Fair Value Measurement

Accounting Policy

The fair value of non-financial assets has been taken to be the market value of similar assets. The Fair Work Commission's assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of all controlled assets is considered their highest and best use.

The Fair Work Commission procured independent valuation services from Jones Lang LaSalle Public Sector Valuations Pty Ltd (JLLPSV) for the 2022-23 financial year and relied on valuation models provided by JLLPSV.

Three valuation approaches were used to measure fair value including the market comparison approach, the cost approach (or Depreciated Replacement Cost) and the income capitalisation approach. These approaches are recognised by AASB 13.

The significant assumptions applied in estimating the items' fair values were as follows:

- JLLPSV has relied upon the Fair Work Commission's asset information.
- Only sample inspections (where possible) of selected assets have been undertaken to develop the valuation result.
- All items not sighted are in fair to good operational condition with no asset impairment.
- This valuation is current at the date of valuation only.
- All assets are fully owned and free of encumbrances.

JLLPSV has provided written assurance to the Fair Work Commission that the valuation models developed are in accordance with AASB 13. Management has determined that the carrying value is not materially different to the fair value for property and plant and equipment asset classes.

7.4A: Fair Value Measurement

		Fair value measurements at the end of the reporting period	
	2024	2023	
	\$'000	\$'000	
Non-financial assets			
Plant and Equipment	2,596	3,379	
Leasehold Improvements	17,703	16,322	
Total Non-financial assets	20,299	19,701	

7.5 Administered - Fair Value Measurement

As at 30 June 2024, there was no administered fair value measurement that required disclosure (2023: nil).

0.1 Current /non gurrent Distinction for Assets and Lie	hilition	
8.1 Current/non-current Distinction for Assets and Lia	abilities	
	2024 \$'000	2023 \$'000
8.1A: Current/non-current Distinction for Assets and L	-	φ 000
•	iabilities	
Assets expected to be recovered in:		
No more than 12 months Cash and cash equivalents	465	409
Trade and other receivables	45,355	41,615
Other non-financial assets	43,333 1,573	1,294
Total no more than 12 months	47,393	43,318
More than 12 months	47,373	13,310
Leasehold improvements	54,128	65,174
Plant and equipment	7,043	5,386
Computer software	1,583	2,959
Total more than 12 months	62,754	73,519
Total assets	110,147	116,837
Liabilities avangted to be cattled in		
Liabilities expected to be settled in: No more than 12 months		
Suppliers	1,939	1,580
Other payables	1,631	1,499
Leases	9,447	8,993
Employee provisions	5,298	5,125
Other provisions	140	
Total no more than 12 months	18,455	17,197
More than 12 months	24 550	45 703
Leases	36,550	45,703
Employee provisions	12,537	11,941
Total more than 12 months	49,087	57,644
Total liabilities	67,542	74,841
	2024	2023
	\$'000	\$'000
8.1B: Administered – current/non-current distinction f		\$ 00
Assets expected to be settled in: No more than 12 months	7	
Total assets	7	
1 0(a) a336(3		
Liabilities expected to be settled in:	41	11

411

720

1,131

485

485

No more than 12 months

More than 12 months

Total liabilities

8.2 Restructuring

8.2A: Restructuring

The Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022 received royal assent on 6 December 2022, which abolished the Registered Organisations Commission and transferred the regulatory powers of the Registered Organisations Commissioner within the former Fair Work Ombudsman and Registered Organisations Commission Entity to the General Manager of the Fair Work Commission. The legislation took effect on 6 March 2023.

	2024	2023 Registered organisations functions
FUNCTIONS ASSUMED	\$'000	\$'000
Assets recognised	-	-
Total assets recognised	-	-
Liabilities recognised		
Employee provisions ¹	-	797
Total liabilities recognised	-	797
Net assets/(liabilities) recognised ²	-	(797)
Income assumed	-	
Recognised by the receiving entity	-	3,743
Recognised by the losing entity	-	3,541
Total income assumed	-	7,284
Expenses assumed		_
Recognised by the receiving entity	-	2,907
Recognised by the losing entity	-	4,529
Total expenses assumed	-	7,436

- 1. The staff of the Registered Organisations Commission (excluding the Commissioner) were transferred to the Fair Work Commission under s72 of the *Public Service Act 1999*.
- 2. The net liabilities assumed from the former Fair Work Ombudsman and Registered Organisations Commission Entity during the 2022-2023 financial year were \$796,895.

8.3 Explanations of Major Variances to Budget

The following major variance explanations between the budget as presented in the 2023-2024 Portfolio Budget Statements and the 2023-2024 financial statements are presented in accordance with Australian Accounting Standards.

Variances are considered to be "major" based on the following criteria:

- variance between budget and actual is greater than 10% at item level; and
- variance is greater than 2% of the relevant categories. In the case of the Statement of Comprehensive Income, they are total expenses or total revenue.

8.3A: Departmental Major Budget Variances for 2024

Explanations of major variances	Affected line items
The Fair Work Commission received additional funding of \$3.789 million during the financial year. The onboarding of new members, additional staff and providers relating to this funding was completed later than anticipated. As a result, the deficit on continuing operations was lower than expected, and trade and other receivables were increased at the end of the financial year.	Revenue from Government/Deficit on continuing operations (Statement of Comprehensive Income) Trade and other receivables (Statement of Financial Position) Accumulated deficit (Statement of Changes in Equity)
The carrying value of the plant and equipment assets was higher than budget due to the capitalisation of ICT equipment and security infrastructure.	Plant and equipment (Statement of Financial Position)
The carrying value of computer software assets was lower than budget following changes in software development priorities and timelines.	Computer software (Statement of Financial Position)
The Fair Work Commission completed a valuation of all property, plant and equipment assets in the 2022-23 financial year. The revaluation increment of \$2.609 million was concluded after the preparation of the 2023-24 Portfolio Budget Statements.	Reserves (Statement of Financial Position) Asset Revaluation Reserve (Statement of Changes in Equity)
During the financial year, additional capital funding was received to accommodate the increase in our member and staff resourcing profile. Leasehold improvement projects were delayed while resourcing requirements and planning was undertaken. The Fair Work Commission transferred \$5.543 million of the departmental capital appropriation from the 2023-24 financial year to the 2024-25 financial year. This resulted in a reduction in contributed equity and was reported as a return of equity.	Distributions to owners – Return of equity (Statement of Changes in Equity) Financing activities – Cash received (Statement of Cashflow) Purchase of leasehold improvements (Statement of Cashflow)

8.3B: Administered Major Budget Variances for 2024

Explanations of major variances	Affected line items
Following the legislative amendments on 14 December 2022, a number of changes were made to the accounting treatment of application fees received by the Fair Work Commission after the 2023-24 Portfolio Budget Statements being prepared.	Expenses - Application refunds paid/Non-taxation revenue - Application fees received (Administered Schedule of Comprehensive Income) Liabilities - Application fees payables (Administered Schedule of Assets and Liabilities)
The Fair Work Commission's applications increased significantly during the 2023-24 financial year. This resulted in higher appropriations returned to the Official Public Account.	Operating activities – Cash received – Application fees received/ Cash to Official Public Account – Appropriations (Administered Cash Flow Statement)
The Commission received a penalty payment of \$290k following an order from the Federal Court, which was not budgeted.	Non-taxation revenue – Court-awarded penalties (Administered Schedule of Comprehensive Income)
	Operating activities – Cash received – Court-awarded penalties (Administered Cash Flow Statement)

Appendix E

Entity resources

Table E1
Fair Work Commission resource statement 2023–24

	Current available appropriation \$'000	Payments made \$'000	Balance remaining \$'000
	(a)	(b)	(a)-(b)
Departmental ¹			
Annual appropriation – ordinary annual services ^{2,3}	157,028	106,214	50,814
Total departmental annual appropriations	157,028	106,214	50,814
Total departmental resourcing	157,028	106,214	50,814
Total resourcing and payments for Fair Work Commission	157,028	106,214	50,814

¹ Appropriation Act (No. 1) 2023–24, Appropriation Act (No. 3) 2023–24 and Supply Act (No. 1) 2023–24. This may also include prior-year departmental appropriation and section 74 external revenue.

² Includes an amount of \$6.393 million in 2023–24 for the departmental capital budget. For accounting purposes, this amount has been designated as a 'contribution by owner'.

³ As at 30 June 2024, \$5.543 million of departmental capital appropriation was administratively withheld under section 51 of the PGPA Act due to a movement of funds decision. PGPA Act s.51 direction was signed on 26 June 2024.

Table E2

Fair Work Commission expenses by outcomes 2023-24

Expenses for Outcome 1

Outcome 1: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.

	Budget ¹ 2023-24 \$'000	Actual expenses 2023-24 \$'000	Variation 2023-24 \$'000
	(a)	(b)	(a)-(b)
Program 1.1: Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.			
Departmental expenses			
Departmental appropriation ²	95,994	90,789	5,205
Expenses not requiring appropriation in the budget year ³	14,240	14,477	-237
Departmental total	110,234	105,266	4,968
Total expenses for Program 1.1	110,234	105,266	4,968
Total expenses for Outcome 1	110,234	105,266	4,968
	Budget 2023-24	Actual 2023–24	Variation 2023-24
Average staffing level (number)	402	357	45

¹ Full-year budget, including any subsequent adjustment made to the 2023–24 budget at Additional Estimates.

² Departmental appropriation contains ordinary annual services (Appropriation Act No. 1 and Appropriation Act No. 3) and retained revenue receipts under section 74 of the PGPA Act 2013.

³ Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, written down and impairment of other assets, and free of charges such as audit fees.

Appendix F

Other legislative requirements

Work health and safety

We focus on supporting and developing workers' psychosocial and physical wellbeing, emphasising prevention and early intervention. Throughout 2023–24, we continued to focus on creating a positive environment where workers feel safe in addressing and reporting inappropriate workplace behaviours.

Our initiatives this year included:

- Completing an internal audit into our Workplace Health and Safety Framework, incident response procedures and risk mitigation strategies
- Reviewing and updating our key WHS policies including our WHS consultation policy
- Regular maintenance and review of our WHS risks and WHS risk registers
- Undertaking regular physical inspections of our tenancies to ensure that our tenancies comply with workplace health and safety standards
- Maintaining key worker networks and committees including our health and safety representatives, and Health and Safety Committee
- Providing access to specialist and confidential support services through our Employee Assistance Program
- Continuing our influenza vaccine program for workers

During 2023–24, there was 1 employee compensation claim accepted by our insurers.

Our initiatives and commitment to early intervention, rehabilitation, return to work principles and ongoing education continue to provide a safe workplace for our employees.

Health and safety incident reporting

Under s.38 of the *Work Health and Safety Act* 2011, we are required to notify Comcare of any deaths, serious injury or illness, or dangerous incidents arising out of our work. There were no notifiable incidents reported to Comcare during 2023–24.

Under Schedule 2, Part 3 of the Work Health and Safety Act 2011, we are required to report on any investigations undertaken by Comcare or any notices we received under Part 10 of the Work Health and Safety Act 2011. There were no investigations conducted or notices received during 2023–24.

Disclosure of certain information

We are required to disclose payments to advertising agencies, market research organisations, polling organisations, direct mail organisations, media advertising organisations and the persons or organisations to whom any amounts were paid. Payments of \$15,200 or less (including GST) are excluded, consistent with s.311A of the Commonwealth Electoral Act 1918. We did not make any payments above the threshold in 2023–24.

Appendix G

Commonwealth Climate Disclosure Pilot

Climate disclosure

Commonwealth Climate Disclosure is the government's policy for Commonwealth entities to publicly disclose their exposure to climate risks and opportunities, as well as their actions to manage them. This is our first Annual Report that includes climate-related disclosures in accordance with the criteria in the Commonwealth Climate Disclosure Pilot Guidance.

We voluntarily participated in the Pilot to demonstrate leadership on climate disclosure and prepare to meet the more fulsome disclosure requirements as these are brought into effect from the 2024–25 financial year.

We continue to develop capability and enhance climate maturity within the Commission to contribute effectively to the government's climate agenda.

Governance

Climate risk governance and accountability

Our governance structures are underpinned by a robust enterprise risk management framework established in accordance with the requirements of the Commonwealth Risk Management Policy (2023) and the Public Governance, Performance and Accountability Act 2013 (PGPA Act).

We use our existing governance and risk systems, policies and tools to manage risks, including climate-related risks and opportunities. We see climate-related risk as a priority action area, and climate-related risk and opportunity reporting has been included in existing risk reporting arrangements and key corporate documentation (such as corporate plans).

As defined under section 12 of the PGPA Act, the Commission's General Manager is the accountable authority for all Commission risks, including climate-related risks.

The General Manager has assigned responsibility for risk management oversight to our Climate Action Committee. The General Manager is informed of climate-related risks and opportunities annually through the Climate Action Committee and the advice and reports generated by the Chief Risk Officer.

Although the General Manager is ultimately responsible for leading the oversight of our risk, including climate-related risk, we foster transformation through demonstrated behaviours from senior leaders and promote cultural change across the Commission. We endeavour to identify ways in which we can embed climate considerations in our business-as-usual activities so that climate considerations are a routine part of our business decision-making.

In the next reporting period, we will review in-house climate knowledge and target key areas for upskilling and broaden its risk management to include climate-related risks and opportunities. We will invest in training and development and close identified gaps to ensure effective application within the Commission. Additionally, we will continue to collaborate with and support other Commonwealth entities to share expertise and resources and build capability.

We are also further reviewing our existing risk management processes and related policies and identifying ways to manage trade-offs and government policy constraints in relation to decisions made regarding climate-related risks and opportunities. This is to ensure that appropriate balances are in place to achieve positive climate outcomes against operational requirements, cost and timing considerations, and availability of resources.

The governance structure associated with climate risk management is outlined in Figure G1, with risk responsibilities outlined in Table G1. We will review the governance arrangements reflected in Figure G1 in the next reporting period and any changes made will be reported in our next disclosure.

Figure G1
Fair Work Commission climate risk governance structure



Table G1
Roles and responsibilities

Role	Responsibilities
General Manager	The General Manager is the accountable authority of the Commission, who is the ultimate decision-maker, responsible for establishing and maintaining internal risk management systems under the PGPA Act. This includes ensuring that climate-related risks and opportunities are appropriately identified, prioritised, managed, monitored and disclosed.
Climate Action Committee	The Climate Action Committee is a consultative committee that supports the Chief Sustainability Officer in carrying out specific functions and provides oversight and administration of governance processes, controls, and procedures related to climate risks and opportunities. This includes implementing climate risk management practices and strategies aligned with the Climate Risk and Opportunity Management Program's tools and resources within the Commission.
Chief Risk Officer	The Chief Risk Officer is the Commission's Executive Director, Enabling Services, who is responsible for overseeing the Commission's risk management framework, providing advice and reports to the General Manager, Executive team and Audit Committee on climate disclosures and activities.
Chief Sustainability Officer	This Chief Sustainability Officer is the Commission's Chief Financial Officer, who is responsible for championing climate initiatives, managing climate activities, advising the Chief Risk Officer on climate risk and opportunities assessment and management, and driving cultural change within the organisation.
Key responsible managers	Key responsible managers are responsible for identifying, assessing and implementing actions to manage climate-related risks and opportunities in their teams, as well as contributing to the development, review and discussion of the climate risk register, in alignment with our existing enterprise risk management practices.
Audit Committee	Under the Audit Committee charter, the Audit Committee monitors the Commission's risk management framework, and reviews and provides advice on the adequacy of systems and processes for managing risk, in keeping with the Commonwealth Risk Management Policy. This includes climate-related risks.

Risk management

We commenced our initial organisational-wide risk assessment in the 2023–24 financial year, in accordance with our obligations under the Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026. We focused on the first three steps of the Climate Risk and Opportunity Management Program's (CROMP) organisation-wide climate risk and opportunity assessment.

In the 2024–25 financial year, we aim to complete all six steps of the organisation-wide climate risk and opportunity assessment.

Our progress

Figure G2

CROMP actions completed

Step 1

Scoping the assessment

- Defined the Commission's climate risk governance structures, established the Climate Action Committee and identified Executive Sponsor (Chief Sustainability Officer) – refer to Governance section.
- Identified values at risk. They are wellbeing, health and safety of our people, internal governance, policies and responses, financials and assets, business continuity, accountability and ability to deliver statutory functions, and reputation.
- Identified the geographic regions of interest as being Australia-wide, where our staff and assets are based.
- Identified different stakeholder groups, stakeholders within the groups and a mechanism to engage them for ongoing assessment activities.
- Reviewed the Commission's enterprise risk management framework and risk evaluation criteria and aligned the climate risk matrix with our enterprise risk management matrix.
- Embedded climate considerations into the Commission's enterprise risk management framework and Corporate Plan.
- Increased internal capability with key staff completing the climate risk and opportunity management training in the APS Academy (2 key staff have completed all CROMP modules).

Step 2

Consider current and future state

- Discussed past impacts on the Commission and existing climate scenario information defined in our Emissions Reduction Plan with key responsible managers and external stakeholders such as the Property Services Provider.
- Identified timeframes and climate scenarios relevant to our climate risk assessment for the organisation-wide assessment, including present day, low and medium emissions for timing of current, short term (2030) and medium term (2050).

Step 3

Identify your risks and opportunities

- Reviewed and updated risk and opportunity drivers provided by the CROMP.
- Developed a list of risks and opportunities that may impact the Commission's operations.
- Assessed impacts and consequences of the identified risks and opportunities based on different timeframes and climate scenarios.

Metrics and targets

Climate-related metrics

2023-24 Greenhouse gas emissions inventory

Emissions are required to be calculated in line with the APS Net Zero Emissions Reporting Framework provided by the Department of Finance, consistent with the whole-of-Australian-Government approach as part of the APS Net Zero by 2030 policy. For the emissions calculation method, please see the Pilot_Pilot

2023–24 includes the addition of the following emission categories as required by expansion two of the APS Net Zero Emissions Reporting Framework.

The greenhouse gas emissions inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented as carbon dioxide equivalent (CO2-e) emissions and are based on the best available data at the time of reporting. Amendments to data may be required in future reports.

Electricity-related greenhouse gas emissions were calculated using the location-based approach in Table G2. When applying the market-based method, which accounts for factors such as GreenPower usage, purchased large-scale generation certificates, power purchasing agreements, the renewable power percentage and the jurisdictional renewable power percentage (ACT only), the total emissions for electricity are as shown in Table G3.

Table G2
2023–24 Greenhouse gas emissions inventory – location-based method

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO₂-e
Electricity (Location Based Approach)	N/A	878.808	84.010	962.818
Natural Gas	0.000	N/A	0.000	0.000
Solid Waste*	N/A	N/A	0.000	0.000
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and Other Vehicles	0.000	N/A	0.000	0.000
Domestic Commercial Flights	N/A	N/A	115.854	115.854
Domestic Hire Car*	N/A	N/A	0.091	0.091
Domestic Travel Accommodation*	N/A	N/A	0.000	0.000
Other Energy	0.000	N/A	0.000	0.000
Total t CO ₂ -e	0.000	878.808	199.955	1,078.763

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO_2 -e = Carbon Dioxide Equivalent.

†indicates optional emission source for 2023-24 emissions reporting.

^{*}indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

Table G3

2023-24 Electricity greenhouse gas emissions

Emission source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location Based Approach)	878.808	84.010	962.818	100%
Market-based electricity emissions	812.392	100.295	912.687	80.01%
Total renewable eletricity				19.99%
Mandatory renewables ¹				18.72%
Voluntary renewables ²				1.27%

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO_2 -e = Carbon Dioxide Equivalent.

- 1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.
- Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

The difference in carbon dioxide equivalent in location versus market-based emissions is due to the Commission having some of its operations within the ACT, which has a jurisdictional renewable power percentage.

Climate-related targets

The Commission is making strong contributions towards the attainment of the Government's APS Net Zero by 2030 target. We follow the APS Net Zero by 2030 target in full, as per the Net Zero Government Operations Strategy.

About the APS Net Zero target

The APS Net Zero by 2030 target is a net emissions reduction target based on the metric CO₂-e. It is an absolute target, rather than an intensity target, as it corresponds to a reduction in total emissions. The timeframe for achieving the APS Net Zero target is 2030 and it applies at the aggregate level to in-scope non-corporate Commonwealth entities. The target covers the entirety of our organisation's operations, including scope 1 and scope 2 greenhouse gas emissions, with decisions on scope 3 greenhouse gas emissions to be made in the future as further data becomes available. The APS Net Zero by 2030 target forms part of Australia's international climate commitments, including Australia's Nationally Determined Contribution under the Paris Agreement. The types of greenhouse gas emissions covered by the target are set out in the APS Net Zero Emissions Reporting Framework. The APS Net Zero by 2030 target was not derived using a sectoral decarbonisation approach.

Emissions Reduction Plan

On 17 June 2024, we published our first Emissions Reduction Plan. Our Emissions Reduction Plan sets out priorities and targeted actions that have been implemented, or committed to, within this reporting period, as well as those that will be delivered in the future.

The General Manager approved the climate-related targets included in our Emissions Reduction Plan and will monitor their progress annually, with reports provided by the Climate Action Committee and Chief Risk Officer at the end of each financial year. The Commission is working closely with stakeholders to ensure the priorities and actions identified in the Emissions Reduction Plan will be carried out successfully.

We initiated several key activities during the 2023–24 financial year and developed future actions for the forward years to reduce emissions, consistent with the requirements of the Strategy. Please refer to the Emissions Reduction Plan for detailed information.

We will continue to monitor our progress towards net zero and report additional measures, if required.

List of requirements

PGPA rule reference	Part of report	Description	Requirement	Page
17AD(g)	Letter of	transmittal		
17Al		A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory	3
17AD(h)	Aids to a	occess		
17AJ(a)		Table of contents (print only)	Mandatory	5
17AJ(b)		Alphabetical index (print only)	Mandatory	143-149
17AJ(c)		Glossary of abbreviations and acronyms	Mandatory	138-142
17AJ(d)		List of requirements	Mandatory	132-137
17AJ(e)		Details of contact officer	Mandatory	2
17AJ(f)		Entity's website address	Mandatory	2
17AJ(g)		Electronic address of report	Mandatory	2
17AD(a)	Review l	by accountable authority		
17AD(a)		A review by the accountable authority of the entity	Mandatory	11-14
17AD(b)	Overvie	w of the entity		
17AE(1)(a)(i)		A description of the role and functions of the entity	Mandatory	15
17AE(1)(a)(ii)		A description of the organisational structure of the entity	Mandatory	16-17
17AE(1)(a)(iii)		A description of the outcomes and programs administered by the entity	Mandatory	36
17AE(1)(a)(iv)		A description of the purposes of the entity as included in corporate plan for the reporting period	Mandatory	35
17AE(1)(aa)(i)		Name of the accountable authority or each member of the accountable authority	Mandatory	70
17AE(1)(aa)(ii)		Position title of the accountable authority or each member of the accountable authority	Mandatory	70

PGPA rule reference	Part of report	Description	Requirement	Page
17AE(1)(aa)(iii)		Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	70
17AE(1)(b)		An outline of the structure of the portfolio of the entity	Portfolio departments – mandatory	N/A
17AE(2)		Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, mandatory	N/A
17AD(c)	Report	on the performance of the entity		
	Annual	performance statements		
17AD(c)(i); 16F		Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory	34
17AD(c)(ii)	Report o	on financial performance		
17AF(1)(a)		A discussion and analysis of the entity's financial performance	Mandatory	51-54
17AF(1)(b)		A table summarising the total resources and total payments of the entity	Mandatory	122-123
17AF(2)		If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	If applicable, mandatory	N/A
17AD(d)	Manage	ment and accountability		
	Corpora	nte governance		
17AG(2)(a)		Information on compliance with section 10 (fraud systems)	Mandatory	3, 46
17AG(2)(b)(i)		A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory	3
17AG(2)(b)(ii)		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory	3
17AG(2)(b)(iii)		A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory	3
17AG(2)(c)		An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory	44
17AG(2) (d) - (e)		A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory	N/A

PGPA rule reference	Part of report	Description	Requirement	Page
	Audit co	mmittee		
17AG(2A)(a)		A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory	44
17AG(2A)(b)		The name of each member of the entity's audit committee	Mandatory	45
17AG(2A)(c)		The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory	45
17AG(2A)(d)		Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory	45
17AG(2A)(e)		The remuneration of each member of the entity's audit committee	Mandatory	45
	Externa	scrutiny		
17AG(3)		Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory	47
17AG(3)(a)		Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, mandatory	N/A
17AG(3)(b)		Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman	If applicable, mandatory	N/A
17AG(3)(c)		Information on any capability reviews on the entity that were released during the period	If applicable, mandatory	N/A
	Manage	ment of human resources		
17AG(4)(a)		An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory	49-50
17AG(4)(aa)		Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full time employees	Mandatory	70-72
		(b) statistics on part time employees		
		(c) statistics on gender		
		(d) statistics on staff location		
17AG(4)(b)		Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: Statistics on staffing classification level	Mandatory	72-76
		Statistics on full-time employees		
		Statistics on part-time employees		
		Statistics on gender		
		Statistics on staff location		
		Statistics on employees who identify as Indigenous		

PGPA rule reference	Part of report	Description	Requirement	Page
17AG(4)(c)		Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	Mandatory	50
17AG(4)(c)(i)		Information on the number of SES and non SES employees covered by agreements, etc. identified in paragraph 17AG(4)(c)	Mandatory	50
17AG(4)(c)(ii)		The salary ranges available for APS employees by classification level	Mandatory	78
17AG(4)(c)(iii)		A description of non-salary benefits provided to employees	Mandatory	50
17AG(4)(d)(i)		Information on the number of employees at each classification level who received performance pay	If applicable, mandatory	N/A
17AG(4)(d)(ii)		Information on aggregate amounts of performance pay at each classification level	If applicable, mandatory	N/A
17AG(4)(d)(iii)		Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, mandatory	N/A
17AG(4)(d)(iv)		Information on aggregate amount of performance payments	If applicable, mandatory	N/A
	Assets n	nanagement		
17AG(5)		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	N/A
	Purchas	ing		
17AG(6)		An assessment of entity performance against the Commonwealth Procurement Rules	Mandatory	51
	Reporta	ble Consultancy contracts		
17AG(7)(a)		A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST)	Mandatory	52-53
17AG(7)(b)		A statement that 'During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].'	Mandatory	52
17AG(7)(c)		A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory	52
17AG(7)(d)		A statement that 'Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.'	Mandatory	52

PGPA rule reference	Part of report	Description	Requirement	Page
	Reportal	ble non-consultancy contracts		
17AG(7A)(a)		A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory	53
17AG(7A)(b)		A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	Mandatory	53
17AD(daa)		nal information about organisations receiving amounts under ale consultancy contracts or reportable non-consultancy contracts		
17AGA		Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory	52-53
	Australia	an National Audit Office access clauses		
17AG(8)		If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, mandatory	N/A
	Exempt	contracts		
17AG(9)		If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, mandatory	N/A
	Small bu	siness		
17AG(10)(a)		A statement that '[Name of entity] supports small business participation in the Commonwealth Government procurement market. small and medium enterprises (SME) and small enterprise participation statistics are available on the Department of Finance's website.'	Mandatory	53
17AG(10)(b)		An outline of the ways in which the procurement practices of the entity support small and medium enterprises	Mandatory	53
17AG(10)(c)		If the entity is considered by the department administered by the finance Minister as material in nature – a statement that '[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.'	If applicable, mandatory	N/A

PGPA rule reference	Part of report	Description	Requirement	Page		
	Financial statements					
17AD(e)		Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory	79-121		
	Executiv	ve remuneration				
17AD(da)		Information about executive remuneration in accordance with Subdivision C of Division A of Part $2-3$ of the Rule	Mandatory	77		
17AD(f)	Other m	nandatory information				
17AH(1)(a)(i)		If the entity conducted advertising campaigns, a statement that 'During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.'	If applicable, mandatory	N/A		
17AH(1)(a)(ii)		If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, mandatory	N/A		
17AH(1)(b)		A statement that 'Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website].'	If applicable, mandatory	N/A		
17AH(1)(c)		Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory	54		
17AH(1)(d)		Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory	54		
17AH(1)(e)		Correction of material errors in previous annual report	If applicable, mandatory	54		
17AH(2)		Information required by other legislation	Mandatory	124		

Glossary

Annual performance statements	Statements prepared by the accountable authority of a Commonwealth entity in accordance with s.39 of the PGPA Act that acquit a Commonwealth entity's actual performance against planned performance described in the entity's corporate plan.
Applicant	The party who lodged an application with the Commission.
Arbitration	A process in which the Commission determines a grievance or dispute by imposing a binding settlement. The Commission has powers of compulsory arbitration as well as offering arbitration by consent, where permitted by the Fair Work Act.
Conciliation	One of the informal processes used by the Commission to facilitate the resolution of a grievance or a dispute between parties by helping them to reach an agreement.
Constitutional corporation	Defined under the Fair Work Act as 'a corporation to which paragraph 51(xx) of the Constitution applies'.
	The Australian Constitution defines constitutional corporations as 'foreign corporations, and trading or financial corporations formed within the limits of the Commonwealth'.
Constitutionally covered business	A person conducting a business or undertaking, conducted principally in a territory or Commonwealth place, or where the person conducting the business or undertaking is:
	a constitutional corporation
	the Commonwealth
	a Commonwealth authority, or
	 a body corporate incorporated in a territory.
Corporate plan	A plan setting out the objectives, capabilities and intended results over a four-year period, in accordance with its stated purposes, required of Commonwealth entities under the PGPA Act.
Dispute resolution	The process conducted by the Commission, arising from the dispute resolution procedure in awards, agreements or the Fair Work Act, for resolving disputes.
Dispute resolution procedure	The procedure specified in a modern award or enterprise agreement for the resolution of disputes arising under the award or agreement and in relation to the National Employment Standards. If no procedure is specified, a model dispute resolution procedure specified in the Fair Work Act is deemed to apply.
Enterprise agreement	A legally enforceable agreement that covers the employment conditions of a group of employees and their employer.
Fair Work Act 2009	The principal Commonwealth law governing Australia's workplace relations system.

Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022	Legislation which amends the Fair Work Act, RO Act and the Fair Work (Transitional Provisions and Consequential Amendments Act) 2009 (Transitional
Fair Work Commission Rules	Provisions Act). A legislative instrument made under the Fair Work Act setting out rules
	and procedural requirements for matters heard by the Commission.
Fair Work Legislation Amendment (Closing Loopholes) Act 2023	An Act to amend the law relating to workplace relations, work health and safety, worker's compensation and rehabilitation, certain independent contractors, the Asbestos Safety and Eradication Agency and registered organisations, and for related purposes.
Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024	An Act to amend the law relating to workplace relations, certain independent contractors, unfair contracts, the road transport industry and registered organisations, and for related purposes.
Fair Work (Registered Organisations) Act 2009	Legislation regulating federally registered unions and employer organisations, including their registration and rules.
Fair Work (Transitional Provisions and Consequential Amendments) Act 2009	The legislation that governs transitional arrangements in connection with commencement of the Fair Work Act on 1 July 2009 and other related matters.
Full Bench	A Full Bench is convened by the President of the Commission and comprises at least three Commission Members, one of whom must be either the President, a Vice President or a Deputy President. Full Benches are convened to hear appeals and other matters specified in the Fair Work Act.
General protections	General workplace protections are specified in the Fair Work Act and include freedom of association; protection from discrimination and sham contracting; and the ability to exercise, or to not exercise, workplace rights.
Individual flexibility arrangement	An agreement between an employer and an individual employee that varies the effect of a modern award or enterprise agreement term. The individual flexibility arrangement must satisfy the better off overall test. There is no requirement to register an individual flexibility arrangement.
Key performance indicator	A type of performance measurement (based on qualitative or quantitative data) used in assessing the efficiency or effectiveness of activities in achieving purposes.
Mediation	One of the informal processes used by the Commission to facilitate the resolution of a grievance or a dispute between parties by helping them to reach an agreement. Conciliation is another informal technique used.
Modern award	An award created by the Commission. Modern awards came into effect on 1 January 2010. Modern awards are expressed to cover entire industries and/or occupations and include terms that complement the National Employment Standards. The Commission must ensure that, together with the standards, modern awards provide a fair and relevant minimum safety net.
National Employment Standards	A set of 12 minimum employment standards that came into effect on 1 January 2010 and apply to all employees within the federal system. An additional standard was added on 1 January 2024.
National minimum wage order	The order specifying a minimum wage for all national system employees, a casual loading for award-free and agreement-free employees, and special minimum wages for junior employees, trainees and employees with a disability.
Party	An applicant or a respondent to a proceeding before the Commission.

Portfolio budget statements	Statements that inform Parliament and the public of the proposed allocation of resources to government outcomes. They also assist the Senate standing committees with their examination of the government's budget.
Protected action ballot	A secret ballot allowing employees who are directly concerned to vote on whether or not they authorise industrial action to advance the claims for their proposed enterprise agreement.
Registration	The process by which unions and employer associations formally register as industrial organisations under the RO Act.
Respondent	A party to a matter who is responding to an application initiated by an applicant.
Right of entry	The legal right of union officials to enter business premises under certain conditions for purposes described in the Fair Work Act or the Work Health and Safety Act 2011.
Right of entry permit	A permit issued by the Commission to an official of a union under either the Fair Work Act or the Work Health and Safety Act 2011.

Acronyms and abbreviations

ACTU	Australian Council of Trade Unions
AEC	Australian Electoral Commission
ALERA	Australian Labour and Employment Relations Association
APS	Australian Public Service
ВООТ	Better Off Overall Test
Closing Loopholes Act	Fair Work Legislation Amendment (Closing Loopholes) Act 2023
Closing Loopholes No. 2 Act	Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024
COAT	Council of Australasian Tribunals
CROMP	Climate Risk and Opportunity Management Program
Code	Member Code of Conduct
Commission	Fair Work Commission
Corporate Plan	Fair Work Commission Corporate Plan
СРА	Certified Public Accountant
Cth	Commonwealth
Fair Work Act (FWA)	Fair Work Act 2009
FOI Act	Freedom of Information Act 1982
FWC	Fair Work Commission
FWO	Fair Work Ombudsman
GST	goods and services tax
ICT	Information and communication technology
IPS	Information Publication Scheme
IRSQ	Industrial Relations Society of Queensland
IRSV	Industrial Relations Society of Victoria
JPS	Judges' Pensions Scheme
PABO	Protected Action Ballot Order
PBS	Portfolio Budget Statement

PGPA Act	Public Governance, Performance and Accountability Act 2013
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
Public Service Act	Public Service Act 1999
RO Act	Fair Work (Registered Organisations) Act 2009
ROAC	Registered Organisations Advisory Committee
ROC	Registered Organisations Commission
ROSB	Registered Organisations Services Branch
Secure Jobs Better Pay Act	Fair Work Amendment (Secure Jobs, Better Pay) Act 2022
SES	Senior Executive Service
SME	small and medium enterprise
Transitional Provisions Act	Fair Work (Transitional Provisions and Consequential Amendments Act) 2009
WAS	Workplace Advice Service
WHS	Work Health and Safety
WHS Act	Work Health and Safety Act 2011

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Contact us

Online

Website: www.fwc.gov.au

LinkedIn: au.linkedin.com/company/fair-work-commission-au

YouTube channel: youtube.com/user/FairWorkAu

Telephone

You can contact us by telephone between 9 am and 5 pm, Monday to Friday, on 1300 799 675.

If you need an interpreter, call the Translating and Interpreting Service on 131 450.

If you are deaf, or have a hearing or speech impairment, call the National Relay Service on 133 677.

For more information visit www.accesshub.gov.au/about-the-nrs.

