

Statement of Findings in relation to the Fair Work Ombudsman's investigation of entities related to the Church of Scientology, Narconon and Get Off Drugs Naturally

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Introduction

1. The purpose of this document is to provide a report of the findings in relation to the Fair Work Ombudsman's investigation of certain Church of Scientology entities (The Church of Scientology Australia Inc (ABN 50 062 296 604) and The Church of Scientology Mission of Leichhardt Sydney (ABN 14 797 450 035)), Narconon ANZO Incorporated (ABN: 96 867 884 007) (Narconon) and Get Off Drugs Naturally (ABN: 87 271 714 796).
2. In making these findings the Fair Work Ombudsman has given consideration to all of the submissions made by the parties to the investigation, in particular, those responses received since publication on 17 May 2011 of the preliminary findings.
3. In addition, these findings sets out recommendations to the Church of Scientology entities and the workers within those organisations aimed at avoiding more complaints being presented to the Fair Work Ombudsman.

Summary of Key Findings and Next Steps

Key Findings

4. The Fair Work Ombudsman makes the following findings:
 - (a) The Church of Scientology operates the entities The Church of Scientology Australia Inc and The Church of Scientology Mission of Leichhardt Sydney which engage in trading activities and are constitutional corporations for the purposes of the *Fair Work Act 2009 (FW Act)*, and predecessor legislation, the *Workplace Relations Act 1996*.
 - (b) The Church of Scientology Australia Inc and The Church of Scientology Mission of Leichhardt Sydney are subject to the *FW Act*, insofar as it is an employer or prospective employer as follows:
 - (i) in the Australian Capital Territory (ACT), Northern Territory (NT) and Victoria – from before 27 March 2006;
 - (ii) in Western Australia (WA), New South Wales (NSW), Queensland (QLD) , South Australia (SA), Tasmania (Tas) – from 27 March 2006.
 - (c) The complaints by witnesses 1, 2, 3, 4, 5, and 8 relating to alleged employment with the Church of Scientology are outside the statutory time limit for the consideration of civil penalty litigation and as such are not able to be pursued further by the Fair Work Ombudsman.

- (d) The allegations by Witness 4 relating to work allegedly performed for Narconon and Get Off Drugs Naturally fall within the statutory time limit and the Fair Work Ombudsman investigation into those allegations is ongoing.
- (e) Some of the work performed by witness 6 is outside the statutory time limit for consideration of civil penalty litigation and as such is not able to be pursued further by the Fair Work Ombudsman.
- (f) In respect of the work performed by witness 6 that is within the statutory limit for consideration of civil penalty litigation, the work was not conducted as an employee and was voluntary.
- (g) The allegations by Witness 7 relating to alleged employment with the Church of Scientology entities are not sustained. The nature of the relationship between Witness 7 and the Church of Scientology entities was voluntary in nature.
- (h) There is insufficient evidence to sustain the claim made by Witness 8 relating to alleged employment with the Church of Scientology for an eleven month period within the statutory time limit. That is because the services were rendered voluntarily.
- (i) There have been a number of allegations made by certain witnesses relating to matters which fall outside of the jurisdiction of the Fair Work Ombudsman.

Next Steps

5. The Fair Work Ombudsman proposes to action the following:

- (a) Continue the investigation involving Witness 4 relating to Narconon and Get Off Drugs Naturally;
- (b) Refer where appropriate the allegations made by certain witnesses that do not fall within the Fair Work Ombudsman's jurisdiction to the relevant Commonwealth and/or State authorities for consideration in accordance with s.s.682(1)(e) and 718(2)(b) of the *FW Act*; and
- (c) Request the Church of Scientology and related entities conduct a comprehensive self audit to identify the nature of the relationship with each of its workers, ensure their compliance with the *FW Act* and if employees are found to have been underpaid, rectify any outstanding entitlements.

Background to this investigation

Who is the subject of this investigation?

6. The Fair Work Ombudsman's investigation involves the activities of several entities, with the greatest level of consideration being given to the following two entities:
 - (a) The Church of Scientology Australia Inc, which is referred to as "the Canberra Church"¹ by the Church of Scientology, but which also provided records on behalf of the Perth Church;
 - (b) The Church of Scientology Mission of Leichhardt Sydney.
7. A further entity was considered for investigation, namely The Church of Scientology Inc, however the affairs of this entity were not considered in detail as part of this investigation. The Fair Work Ombudsman was advised by the Church of Scientology that this is the ABN for "the Adelaide Church".²
8. There are three other business names registered in NSW; the Church of Scientology Mission of Chinatown, the Church of Scientology Mission of Inner West, and Church of Scientology Inc. According to a formal response from the Church of Scientology these entities are inactive.
9. The Fair Work Ombudsman has also investigated two other entities in detail as follows:
 - (a) Narconon; and
 - (b) Get Off Drugs Naturally.
10. The investigation relating to these two entities remains ongoing (see below under the heading Witness 4). It should be further noted the Church of Scientology and Get Off Drugs Naturally assert that Narconon and Get off Drugs Naturally have no legal or other connection with the Church of Scientology. Given Witness 4's allegations relate to the Church of Scientology entities, Narconon and Get Off Drugs Naturally the investigation findings for these entities are contained in the same report.

What has led to this investigation?

11. Complaints were made publicly, on the Australian Broadcasting Corporation's (ABC) Four Corners program and in debate in the Commonwealth Senate in early 2010, including allegations of unsatisfactory or unlawful employment practices.

¹ Letter from Michael Gordon, Public Officer, Church of Scientology letter to Fair Work Ombudsman, dated 10 June 2010

² *ibid*

12. As a result of the allegations in the Four Corners broadcast, the Fair Work Ombudsman initiated an investigation on 9 March 2010. The scope of the investigation was to consider the allegations of people working for the Church of Scientology and related entities for long hours without being paid for that work.
13. On 18 March 2010, in the course of debate in the Senate regarding certain alleged workplace related practices of the Church of Scientology, Senator the Hon Eric Abetz called upon the Fair Work Ombudsman to ‘*examine the records*’ in relation to allegations by former workers of underpayment and non payment of wages.³ This request was made in the context of the Senator’s reply to a motion before the Senate from Senator the Hon Nick Xenophon who was advocating the referral of the activities of the Church of Scientology to a formal Senate Committee hearing.
14. Following the initial Senate debate, Senator Abetz wrote to the Fair Work Ombudsman requesting an investigation. The Fair Work Ombudsman had not, prior to this time, disclosed publicly that it had commenced an investigation.

What are the questions involved in this investigation?

15. The investigation was concerned with three broad subjects;
- (a) whether the Church of Scientology was:
 - (i) bound to apply minimum working conditions stemming from the *FW Act*, awards or agreements; and
 - (ii) required to keep certain time and wages records;
 - (b) whether any people performing work for the Church of Scientology are employees, or are otherwise entitled to benefits from the above-mentioned applicable legislation, awards or agreements;
 - (c) whether these people have received the benefits to which they are entitled under the *FW Act* awards or agreements.

The functions of the Fair Work Ombudsman

16. The Fair Work Ombudsman is established by the FW Act to perform the functions set out in s.682 which is in the following terms.

“ (1) *The Fair Work Ombudsman has the following functions:*

(a) *to promote:*

³Senate Hansard, Thursday 18 March 2010, p2200

- (i) *harmonious, productive and cooperative workplace relations; and*
- (ii) *compliance with this Act and fair work instruments;*
including by providing education, assistance and advice to employees, employers, outworkers, outworker entities and organisations and producing best practice guides to workplace relations or workplace practices;
- (b) *to monitor compliance with this Act and fair work instruments;*
- (c) *to inquire into, and investigate, any act or practice that may be contrary to this Act, a fair work instrument or a safety net contractual entitlement;*
- (d) *to commence proceedings in a court, or to make applications to FWA, to enforce this Act, fair work instruments and safety net contractual entitlements;*
- (e) *to refer matters to relevant authorities;*
- (f) *to represent employees or outworkers who are, or may become, a party to proceedings in a court, or a party to a matter before FWA, under this Act or a fair work instrument, if the Fair Work Ombudsman considers that representing the employees or outworkers will promote compliance with this Act or the fair work instrument;*
- (g) *any other functions conferred on the Fair Work Ombudsman by any Act.*

Note 1: The Fair Work Ombudsman also has the functions of an inspector (see section 701).

Note 2: In performing functions under paragraph (a), the Fair Work Ombudsman might, for example, produce a best practice guide to achieving productivity through bargaining.

- (2) *The Fair Work Ombudsman must consult with FWA in producing guidance material that relates to the functions of FWA.”*

17. The *FW Act* establishes Australia’s national workplace relations system, which extends rights and obligations to employers, employees and others (notably independent contractors and registered organisations of employers and employees). The nature and extent of those rights and obligations will vary according to the subject matter and whether or not the national system applies to the employer or employee.

18. In the course of its investigation, the Fair Work Ombudsman has exercised several of its statutory functions, including those indicated in paragraphs s.682(1) (a), (b), (c), (d) and (e).

19. The work of the Fair Work Ombudsman is performed through Fair Work Inspectors whose job includes the obligation to inquire into workplace relations compliance both upon receiving complaints and upon its own initiative. The Fair Work Ombudsman's compliance policies are articulated publicly in Guidance Notes, most notably Guidance Note 1, *Fair Work Ombudsman Litigation Policy* (GN1), and Guidance Note 8, *Investigative Process* (GN8) which outlines the general approach to investigations.

Witnesses involved in the investigation

20. The Fair Work Ombudsman approached Senator Xenophon following the information he disclosed to the Senate about alleged unsatisfactory work practices by the Church of Scientology. So far as it is relevant to the Fair Work Ombudsman's jurisdiction, the Senator disclosed to the Senate the numerous events and practices that he was concerned about including allegations of underpayment of Church workers who were required to work between 60 and 80 hours each week and received between \$30.00 and \$50.00 each week as payment for this work in breach of workplace laws.⁴

21. Further to these allegations being raised in Parliament, Senator Abetz, participating in a motion before the Senate, on 18 March 2010 called upon the Fair Work Ombudsman to '*examine the records*' relating to the allegations of '*people working long hours and not being paid for them*'.⁵

22. Following the approach, Senator Xenophon agreed to provide the Fair Work Ombudsman with names and contact details in order to undertake its investigation. These details were provided confidentially. That confidentiality has been and continues to be respected by the Fair Work Ombudsman.

23. Section 718 of the *FW Act* sets out the categories of information that may be disclosed by the Fair Work Ombudsman at his discretion. That section enables disclosure in certain circumstances, each with the test that the Fair Work Ombudsman must reasonably believe that disclosure of the information is appropriate to the circumstance or that it is likely to assist one of three named parties to whom the information is released. The Fair Work Ombudsman has considered whether public disclosure of the names and contact details provided by Senator Xenophon might fit any of the circumstances nominated in s.718. The Fair Work Ombudsman does not believe that general release of that information is appropriate or likely to assist one of the three named parties who may be entitled to that information.

⁴ Senate Hansard, Thursday 18 March 2010, p2190-2193

⁵ Senate Hansard, Thursday 18 March 2010, p2200-2202

24. As later detailed in these findings, the Fair Work Ombudsman has decided to release certain information either because the party to whom the information relates has waived their confidentiality or otherwise consented to the release of that information, or because he has formed the view that a release of information to a relevant authority in the manner contemplated by s.682(1)(e) is necessary or desirable.
25. The witnesses nominated by Senator Xenophon comprised persons who were former workers and / or followers of the Church of Scientology. The Fair Work Ombudsman met with 8 witnesses in the course of the investigation. Those witnesses are described in this statement as Witness 1 through to Witness 8.
26. The details of two further witnesses were provided to Fair Work Ombudsman, however these people were either unable to be contacted or unavailable to participate in the Fair Work Ombudsman's investigation.
27. At an early stage of the investigation, the Fair Work Ombudsman determined that it would be appropriate to undertake the investigation broadly to ascertain the status and entitlements of all workers within jurisdiction, and that it would be inappropriate to do otherwise. That is, the Fair Work Ombudsman determined it was appropriate to investigate the circumstances of a group of workers wider than just those who chose to complain of non-compliance and to seek intervention by a Fair Work Inspector.
28. The Fair Work Ombudsman offered the Church of Scientology entities the opportunity to meet with it, and submit evidence which supported its contention that the Church of Scientology entities do not engage workers who are employees. Representatives of The Church of Scientology Australia Inc met with the Fair Work Ombudsman on 5 April 2011⁶ and this meeting was highly beneficial in allowing the Fair Work Ombudsman to better understand the operations of the entity and its core contentions about employment.
29. At this meeting representatives asserted they were not authorised to discuss matters in relation to the Church of Scientology Mission of Leichhardt (ABN 14 797 450 035). A second interview offer was put to the Church of Scientology Mission of Leichhardt. In correspondence to the Fair Work Ombudsman The Church of Scientology Mission of Leichhardt informed the Fair Work Ombudsman through its legal representative, that they *"cannot not see any value in meeting with the Fair Work Ombudsman as there is no legal*

⁶ Meeting of 5 April 2011 between Fair Work Ombudsman and Church of Scientology Australia Inc representatives Vicky Dunstan and Michael Gordon and their legal representatives.

*basis to claim that any of the volunteers (who only assist the Church for a couple of hours a week) could be in any way classified as employees”.*⁷

Questions for resolution

Does the FW Act and Workplace Relations Act 1996 apply?

Does the FW Act apply from 1 January 2010?

30. The Fair Work Ombudsman’s jurisdiction is to investigate matters relating to parties whose affairs are regulated by the *FW Act*, which commenced operation from 1 July 2009. Some parts of the *FW Act* apply to all employees and employers, as those groups are defined by the common law. Others apply only to *national system employers and employees*⁸ which have a specific meaning under the *FW Act*. Whether a party is a national system employer or employee will depend on where the party is located, together with where work is performed, and in certain cases, whether a “constitutional corporation” is the employer.
31. Specifically, the National Employment Standards, the minimum standards of employment under the *FW Act*, apply to *national system employers and employees*.
32. Section 14 of the *FW Act* provides:

“14 Meaning of *national system employer*

A ***national system employer*** is:

- (a) *a constitutional corporation, so far as it employs, or usually employs, an individual; or*
- (b) *the Commonwealth, so far as it employs, or usually employs, an individual; or*
- (c) *a Commonwealth authority, so far as it employs, or usually employs, an individual; or*
- (d) *a person so far as the person, in connection with constitutional trade or commerce, employs, or usually employs, an individual as:*
 - (i) *a flight crew officer; or*
 - (ii) *a maritime employee; or*
 - (iii) *a waterside worker; or*

⁷ Letter dated 19 April 2011 from Andrew Sutherland of Eakin McCaffrey Cox Solicitors, Legal representative for Church of Scientology

⁸ These terms are defined by the *FW Act*, see s12, 13 and 14

- (e) *a body corporate incorporated in a Territory, so far as the body employs, or usually employs, an individual; or*
- (f) *a person who carries on an activity (whether of a commercial, governmental or other nature) in a Territory in Australia, so far as the person employs, or usually employs, an individual in connection with the activity carried on in the Territory.*

33. A constitutional corporation is defined as a corporation to which s.51(xx) of the Australian Constitution applies.⁹ In turn, s.51(xx) of the Australian Constitution defines a constitutional corporation as “*foreign corporations, and trading or financial corporations formed within the limits of the Commonwealth*”.¹⁰
34. From 1 January 2010 the reach of the *FW Act* expanded with the referral of powers by all States to the Commonwealth becoming operable, with the exception of WA. The referrals had the effect of expanding the operation of the *FW Act* to apply to non-constitutional corporations, such as sole traders and partnerships.
35. The referral of powers by each of the relevant States provides for the exclusion of classes of worker, in particular, the referring State’s public sector employees. There is a high level of overlap of the lists of exclusions with some subtle differences. Relevantly for the purposes of these findings, each of the lists is specific in its terms and no State has excluded persons working for religious organisations.¹¹
36. Further, none of the Church of Scientology entities, Narconon or Get Off Drugs Naturally are subject to these exceptions.
37. The Church of Scientology Australia Inc, submitted that “*it is inconceivable that the State referral of legislative powers to the Commonwealth was intended to cover those in Holy Orders and*” that “*it is inconceivable that the Fair Work Act as expanded by State referrals was intended to cover those in Holy Orders*”.¹² The Fair Work Ombudsman has considered this argument and is not persuaded by it. The terms of the referring legislation are clear and attributing the ordinary meaning to their terms, there is no argument

⁹ s.12 of the *FW Act*.

¹⁰ Commonwealth of Australia *Constitution Act*, s51(xx)

¹¹ See: *Industrial Relations (Commonwealth Powers) Act 2009* (NSW) s. 6; *Industrial Relations (Commonwealth Powers) Act 2009* (TAS) s. 6; *Fair Work (Commonwealth Powers) Act 2009* (SA) s,6(g); *Fair Work (Commonwealth Powers) Act 2009* (VIC) s. 5; *Fair Work (Commonwealth Powers) and Other Provisions Act 2009* (QLD) s. 6.

¹² Correspondence from Eakins McCaffery Cox to the Fair Work Ombudsman, 27 April 2011, p7

available to the Church of Scientology Australia Inc that the referrals do not cover religious organisations, such as theirs.

38. Accordingly, the Fair Work Ombudsman finds that the *FW Act* applies to the Church of Scientology entities, Get of Drugs Naturally and Narconon from 1 July 2009. In any event, the Fair Work Ombudsman finds below that these entities are constitutional corporations and as such, they would none the less have fallen within the jurisdiction of the *FW Act*, even if the referrals do not apply to them.

Does the FW Act and Workplace Relations Act 1996 apply prior to 1 January 2010?

39. Before 1 January 2010, the *FW Act* and its predecessor legislation the *Workplace Relations Act 1996* relevantly applied (but not exclusively) as follows:

- (a) to all employers in relation to their employees working in the Territories;
- (b) to all employers in relation to their employees working in Victoria from 1 January 1997, as a result of the referral by that State of its industrial relations powers to the Commonwealth;
- (c) to employers who were party to a federal award, either because an interstate industrial dispute had been found in respect of them, or because they were members of a registered organisation of employers party to a federal award; and
- (d) from 27 March 2006, to all employers that were, or became, “constitutional corporations”.

40. It is therefore necessary to consider whether the relevant entities are constitutional corporations.

41. In determining this question, the following tests are relevant;

- (a) whether the entity is a ‘*corporation*’, “*which can include bodies incorporated under (laws other than the Corporations Act). It can also include bodies incorporated under other laws, such as a not-for-profit association incorporated under State or Territory legislation*”;¹³ and
- (b) whether the entity engages in trading activities, with the test being whether the entity’s trading activities are a significant or substantial, or not insubstantial part of their operations.

42. The investigation finds the following corporate status about the entities under investigation;

¹³ See Stewart, A. ‘*Stewart’s Guide to Employment Law*’, (2011) Third edition, 2.22

- (a) These bodies are recorded on the Australian Business Register as Incorporated Charitable Institutions and were incorporated prior to 27 March 2006:
 - (i) The Church of Scientology Australia Inc (ABN 50 062 296 604);
 - (ii) The Church of Scientology Mission of Leichhardt Sydney (ABN 14 797 450 035); and
 - (iii) The Church of Scientology Inc (ABN 71 782 886 938).
 - (b) Narconon ANZO Incorporated (ABN 96 867 884 007) is recorded on the Australian Business Register as a Public Benevolent Institution and was incorporated prior to 27 March 2006;
 - (c) Get Off Drugs Naturally Inc (ABN 87 271 714 796) is a Registered Incorporated Association in Victoria.
43. The Fair Work Ombudsman considered the extent to which each of the Church of Scientology entities are involved in trading activities and whether those trading activities are a substantial or significant part of its overall activities.
44. During the investigation process, evidence of financial trading by the Church of Scientology was gathered as follows:
- (a) the Church of Scientology has a book store located in Sydney, where Church of Scientology literature is sold. The bookstore is owned by Church of Scientology Australia Incorporated. That entity provided a figure of \$60,409.66 as being the monetary value of sales generated in the bookstore, for the period from 1 July 2010 to 31 October 2010 (a four month period).
 - (b) the 2009 Annual Summary of Financial Affairs of The Church of Scientology Australia Inc filed with NSW Fair Trading discloses a turnover of \$17.9 million and net assets of \$21.8 million. **See ANNEXURE 1.**
 - (c) the 2010 Annual Summary of Financial Affairs of The Church of Scientology Mission of Leichhardt Sydney (ABN 14 797 450 035) filed with NSW Fair Trading revealed a turnover of \$39,418.81. **See ANNEXURE 2.**
 - (d) A majority of witnesses interviewed by Fair Work Ombudsman described their duties as including the selling of literature at a significant financial value. These duties included cold canvassing and selling of this literature to people within the Church of Scientology community. These individuals explained that the proceeds from these sales went to the Church of Scientology and were utilised in the running of the organisation.

- (e) The Church of Scientology Australian website (www.scientology.org.au) lists details of the book store and also has literature for sale directly through that website.¹⁴ Details of the value of the web based trading activity were not provided by the Church of Scientology Australia Inc despite specific questions being asked of the Church of Scientology's public officers Vicki Dunstan and Michael Gordon in a Record of Interview and an undertaking by them they would provide this information.¹⁵
- (f) Information contained on the Church of Scientology Australia website details the volume of book sales:

*"Scientologists also purchase Mr. Hubbard's books and lectures, obtainable in every Church's bookstore. As you are aware, there are hundreds of books that comprise the written works of Dianetics and Scientology, in addition to approximately 3,000 recorded lectures by Mr. Hubbard. These sell in the tens of millions per year. Their cost is comparable to any book -- e.g., hardback at \$25.00, or lectures on CD for \$12.50. These are very popular, and not only with Church members; in fact, in the last 10 years, the combined sales of Mr. Hubbard's books have doubled from 115 million to 230 million."*¹⁶

It should be noted that the Church of Scientology submit that these figures relate to worldwide sales and therefore are not relevant insofar as any assessment of the Church of Scientology entities under investigation by the Fair Work Ombudsman. However these figures are detailed on the Church of Scientology's Australian website and it is clear from the financial records contained in ANNEXURE 1 that The Church of Scientology Incorporated derives substantial revenue from sales within Australia.

Other means of generating income for Church of Scientology entities include provision of services to Scientologists including counselling, auditing, training and accreditation associated with Scientology courses. Documentary evidence

¹⁴ The "who is" listing for the www.scientology.org.au website indicates it is registered to "Church of Scientology Incorporated" and that the contact officer is Michael Gordon. In turn, the "who is" listing for the www.scientology.net.au website indicates it is registered to "The Church of Scientology Inc", ABN 71 782 886 938, and that the Registrant Contact Name is also Michael Gordon. These searches were on performed on the Enetica Pty Ltd website, which is listed as the Registrar of the two websites.

¹⁵ Transcript of meeting of 5 April 2011 between Fair Work Ombudsman and Church of Scientology Australia Inc representatives Vicky Dunstan and Michael Gordon and their legal representatives, p29

¹⁶ See <http://www.scientology.org.au/common-questions/how-much-do-scientologists-donate-the-church-and-what-is-done-with-the-money> (current at 6 May 2011)

obtained includes a "Pricelist" outlining the cost for provision of these and other services, ranging in price from \$911.00 to \$32,300.00. The investigation found that on leaving the Church of Scientology, Church members are sent 'freeloader' bills which detail monies owed to the Church of Scientology for provision of these services. The Fair Work Ombudsman has also obtained records including invoices charging Church of Scientology members for provision of course training. Documentary evidence obtained includes provision of an "Advanced Program" to assist a Scientology member "progress up the Bridge" at a cost in excess of \$65,000.00.

- (g) Records obtained by the Fair Work Ombudsman show the total income of the Church of Scientology Australia Inc for the calendar year 2009 was in excess of \$17.9 million dollars. This total was derived, in part, from the following sources:
- (i) book sales for the calendar year ending 2009 totalling in excess of \$3.4 million dollars;
 - (ii) income derived from provision of services including training totalling in excess of \$11.5 million dollars;
 - (iii) interest received totalling in excess of \$827,000;
 - (iv) canteen sales in excess of \$25,000;
 - (v) As at December 2009, the Church of Scientology Australia Inc was in receipt of a total surplus of over \$8.5 million dollars.
 - (vi) Assets held by the Church of Scientology Australia Inc up to December 2009 include motor vehicles, cash, books and artefacts, and property valued at in excess of \$49 million dollars.
- (h) The Church of Scientology Australia Mission of Leichhardt, as at 30 June 2010 generated income totalling \$39,418.81 which was, in part, derived from the following sources:
- (i) from book sales totalling in excess of \$5,000.00;
 - (ii) training services generating income in excess of \$12,000.00;
 - (iii) processing services generating income in excess of \$21,000.00

45. The Church of Scientology Australia Inc submitted to the Fair Work Ombudsman¹⁸, through its legal representative, *“that the dominant purpose of our client selling scriptures to the community is to serve the religions function of assisting people to attain greater spiritual improvement and not to raise money for commercial purposes”*. They submitted that because the book store is not a profit-making entity, it is therefore not a trading corporation within the meaning of the *FW Act*.
46. Whether an entity is a profit-making entity is not relevant to the consideration of whether or not it is a trading corporation, instead, what is relevant is whether the trading activities of the entity are significant or substantial.¹⁹
47. “Trading” is determined through the application of an “activities” test, as opposed to a “purpose” test (in which the purpose of formation of a corporation would be the dominant consideration)²⁰. More pertinently, *“this ‘activities’ test has been used to find that many not-for-profit bodies are trading corporations. Those bodies have included universities, private schools, local councils, public hospitals and utilities, childcare centres, community service provides and benevolent or charitable bodies such as the Red Cross or the RSPCA. In each case, the bodies concerned were found to derive sufficient income from trading activities – that is some act of buying or selling – to qualify as trading corporations. It did not matter that those activities may have been incidental to their main function or purpose.”*²¹
48. The Fair Work Ombudsman is satisfied the bookshop activities, in and of themselves, constitute a significant or substantial part of the overall activities of the Church of Scientology and that the Church of Scientology is therefore a trading corporation.

FINDING 1

49. The Fair Work Ombudsman is satisfied that the Church of Scientology operate entities, namely The Church of Scientology Australia Inc and The Church of Scientology Mission of Leichhardt Sydney which engage in trading activities and on this basis these entities are constitutional corporations for the purposes of the *FW Act*, and the *Workplace Relations Act 1996* from 27 March 2006, the predecessor legislation.

¹⁸ Correspondence from Eakins McCaffery Cox to the Fair Work Ombudsman, 19 April 2011

¹⁹ *R v Federal Court of Australia; Ex parte WA National Football League*, (1979) HCA 6; (1979) 143 CLR 190.

²⁰ *Australian Master Workplace Relations Guide*, CCH, 4th Edition, ¶ 3-180

²¹ Stewart A., and Williams G., *Work Choices, What the High Court Said*, The Federation Press, 2007, p38

FINDING 2

50. The Fair Work Ombudsman makes the following specific findings in relation to the entities which are the subject of this investigation;

(a) The Church of Scientology Australia Inc, is referred to in correspondence from the Church's Public Officer as "the Canberra Church", but also provided records on behalf of "the Perth Church". While this entity is apparently not affected by the Victorian referral of powers, and was not bound to a federal award before 27 March 2006; it is bound by Commonwealth laws before that date in respect of employment in the ACT. For the purposes of clarity, the Fair Work Ombudsman finds this entity is bound to the *FW Act*, insofar as it is an employer or prospective employer as follows;

- (i) in the ACT, NT and Victoria – from before 27 March 2006;
- (ii) in WA, NSW, QLD, SA, Tas – from 27 March 2006.

(b) The Church of Scientology Mission of Leichhardt Sydney is not affected by the Victorian referral of power as it does not engage in activities in that State; was not bound to a federal award before 27 March 2006; and was not bound by Commonwealth laws in respect of employment in the ACT. For the purposes of clarity, the Fair Work Ombudsman finds this entity is bound to the *FW Act*, insofar as it is an employer or prospective employer as follows;

- (i) in the ACT, NT and Victoria – from before 27 March 2006;
- (ii) in WA, NSW, QLD, SA, Tas – from 27 March 2006.

51. In relation to Narconon and Get Off Drugs Naturally, both of which are located in Victoria, the Fair Work Ombudsman has determined that, based on the time period and location where work was performed by the relevant witnesses, the *FW Act* 2009 applied from 1 July 2009 and with respect to the predecessor legislation, the *Workplace Relations Act 1996*, from 1 January 1997.

52. Accordingly, from 27 March 2006, the Church of Scientology entities were bound by the *Workplace Relations Act 1996* and then the *FW Act*. Narconon and Get Off Drugs Naturally were so bound from at least 1 January 1997.

Do the Church of Scientology entities, Narconon or Get off Drugs Naturally engage workers as employees or volunteers?

53. The possibility exists the Church of Scientology entities, Narconon and Get Off Drugs Naturally, do not employ people and workers for them should more properly be classified as volunteers.

54. Most arrangements for voluntary or unpaid work will not be regarded as contractual in nature, for lack of an intention to create legal relations. There have been some 'cases where ministers of religion have been held to be in 'spiritual' rather than contractual relationships with their churches'.²² However, 'the High Court has emphasised that there is no presumption to that effect'.²³ The investigation has been guided by comments in that High Court case regarding these relationships and arrangements, including the following:

"It is of the essence of contract, regarded as a class of obligations, that there is a voluntary assumption of a legally enforceable duty. To be a legally enforceable duty there must, of course, be identifiable parties to the arrangement, the terms of the arrangement must be certain, and, unless recorded as a deed, there must generally be real consideration for the agreement. Yet the circumstances may show that (the parties) did not intend, or cannot be regarded as having intended, to subject their agreement to the adjudication of the courts.

Because the inquiry about this last aspect may take account of the subject-matter of the agreement, the status of the parties to it, their relationship to one another, and other surrounding circumstances, not only is there obvious difficulty in formulating rules intended to prescribe the kinds of cases in which an intention to create contractual relations should, or should not, be found to exist, it would be wrong to do so.

Because the search for the "intention to create contractual relations" requires an objective assessment of the state of affairs between the parties (as distinct from the identification of any uncommunicated subjective reservation or intention that either may harbour) the circumstances which might properly be taken into account in

²² See Stewart, A. 'Stewart's Guide to Employment Law', (2011) Third edition p 83 citing *Knowles v Anglican Church Property Trust, Diocese of Bathurst* (1999) 89 IRE 47

²³ See Stewart, A., *ibid*, citing *Ermogenous v Greek Orthodox Community SA Inc* (2002) HCA 8; (2002) 209 CLR 95

deciding whether there was the relevant intention are so varied as to preclude the formation of any prescriptive rules.

Although the word "intention" is used in this context, it is used in the same sense as it is used in other contractual contexts. It describes what it is that would objectively be conveyed by what was said or done, having regard to the circumstances in which those statements and actions happened. It is not a search for the uncommunicated subjective motives or intentions of the parties". (our emphasis)

55. *Ermogenous* concerned an Archbishop engaged by a community organisation that performed various functions. His duties included the performance of religious as well as administrative roles.²⁴ The claim was made in 1994 that he had not been paid sums due to him for annual leave and long service leave since his engagement in 1970.²⁵ The facts of that matter are apposite to this investigation:

"As the Industrial Magistrate said in his reasons for judgment, the appellant 'was for more than twenty years the Archbishop of the autocephalous Greek Orthodox Church (or churches) in Australia'. ('Autocephalous' was used in the proceedings below to indicate that the church appointed its own bishop although still in communion with the Ecumenical Patriarch). The appellant was originally engaged in 1970 following a request he received in 1969, in America, where he was archbishop of an autocephalous church. As the Industrial Magistrate went on to say:

'For the whole of his period in Australia (the Archbishop) was the most senior cleric of the autocephalous church and in spiritual affairs regarded as its earthly head. The autocephalous church commanded the adherence of some, but not all, of the churches in Australia who observe the beliefs, observances and rites of the Greek Orthodox Faith.'

For many years before the events which gave rise to these proceedings, Australians professing the Greek Orthodox faith, and following Hellenic cultural values, had combined in associations, often incorporated, which, among other things, acquired land, built churches and recruited consecrated clergy of the Greek Orthodox Church. These associations were referred to as 'Communities' and it is convenient to continue to adopt that term. The Industrial Magistrate found that the clergy were recruited by the Communities 'to provide the religious and spiritual dimension which was seen as an integral basic component of Hellenic and Orthodox culture'. Importantly, he found that, upon appointment, these clergy 'were recognised and treated as being employees of

²⁴ *Ermogenous*, at (9)

²⁵ *Ermogenous*, at (1)

the Community for the duration of their appointments, and were subject to the directions of its officers in their ministrations, subject however to the personal obligations that came with their consecration and the priestly nature of their employment'. This finding that the Communities employed clergy has not been challenged."²⁶ (our emphasis)

56. *Ermogenous* establishes that contracts of employment are not inconsistent with the performance of work for a religious organisation, and that whether this is the case for a given individual will depend on the facts of their relationship with the organisation.

Time limits for litigation

57. Conduct by employers can be the subject of litigation under the *FW Act* for recovery of underpayments and civil penalties for up to six years before a Court action is commenced.²⁷

58. These time limit considerations are of particular relevance when looking at the dates the witnesses say they performed work for the Church of Scientology entities, Narconon and Get Off Drugs Naturally. Since the Fair Work Ombudsman finds that these entities are national system employers only from 27 March 2006, work that has been performed before this date is not within the time limits for civil penalty litigation by the Fair Work Ombudsman and so is not able to be pursued to Court (except possibly in relation to the Canberra Church, which has a longer history of federal system coverage).

59. Notwithstanding the time bar on the commencement of civil penalty litigation, the functions vested in the Fair Work Ombudsman by the *FW Act* are those set out in s.682. These functions are not time limited in the way that Chapter 4 operates, and it can be presumed that the functions of the Fair Work Ombudsman which do not draw on litigation can operate irrespective of whether a matter is older than 6 years.

What is the status of the workers engaged by the entities?

60. As indicated above, evidence provided by the majority of witnesses related to periods of work which were potentially outside the statutory time limit.

61. The Church of Scientology comprises several different classes of workers, namely:

- (a) Class V members being those members who sign a standard contract for either two and a half years or five years of voluntary service;

²⁶ *Ermogenous*, at (8 and 9)

²⁷ see *FW Act*, s545(5)

- (b) Sea Organization members are those who sign a standard contract for one billion years;
- (c) Public members are those members who are generally involved with the Church of Scientology but have not signed either a Class V contract or Sea Organization contract.

62. Each witness had a significant relationship with the Church of Scientology entities, and in some cases with Narconon and/or Get Off Drugs Naturally. It is clear from the evidence that each performed work of some kind for one or more of these organisations for a significant amount of time and that each was remunerated very poorly. Each spoke of maltreatment in the course of their relationship with the organisations and spoke of extreme difficulty in ending their relationship.

63. Some of the witnesses were uncertain about the nature of their relationship with the Church of Scientology entities and were unclear about whether they were employees or volunteers.

64. The investigation obtained at least three different types of contract applying within the Church of Scientology entities (a copy of each, but with private information removed, is attached to this report as **ANNEXURES 3, 4, 5 and 6**):

- (a) ANNEXURES 3 to 5 are pro forma documents provided by the Church of Scientology entities in response to the Notices to Produce;
- (b) ANNEXURE 6 was provided by a witness to this matter.

65. The contracts at ANNEXURE 3 and 4 are used to contract persons providing services to the Church in the capacity of a Class V member. The contracts at ANNEXURES 5 and 6 are used to commit persons to joining the Church in the capacity of a Sea Organization member.

66. The Church distinguishes the categories of involvement in this way, and in so doing, argues a member of the Sea Organization is, in effect, a more senior member of the Church of Scientology, and akin to a member of the clergy.

67. The Church of Scientology describes the Class V and Sea Organization contracts as being a pledge of religious commitment and not legally binding contracts. The Church also asserts that *“there isn’t any worker relationship...or employer relationship”*²⁸ Correspondence from the Church of Scientology entities assert *“the Church is a religious entity and does not have contracts relating to engagement”*, but this is plainly

²⁸ Transcript of meeting of 5 April 2011 between Fair Work Ombudsman and Church of Scientology Australia Inc representatives Vicky Dunstan and Michael Gordon and their legal representatives.

contradicted by the documents themselves, as well as the statements made by the complainants. The language used within the Church of Scientology entities includes references to workers being “staff”, or a “staff member”, and to those staff receiving “pay”. For example numerous Church of Scientology policies and documents, which form part of Church members required studies, refer to ‘staff’ and ‘work’. Policy exists in relation to “Permanent staff member requirements”; which outlines “requirements” that must be met in order to qualify for permanent staff membership and its benefits which include “staff intensives, vacations, sick leave”.²⁹

68. The investigation disclosed staff are remunerated for their work, and in many cases, are issued pay slips at the time of payment. For example, The Church of Scientology Australia Inc (ABN 50 062 296 604) provided records to the Fair Work Ombudsman demonstrating that it generates records of payments made to workers and in some cases deducts PAYG tax from gross remuneration. In correspondence to the Fair Work Ombudsman, The Church of Scientology Australia Inc describes these payments to Church workers as being “*a small amount to enable them to perform their duties by covering the cost of travel, baby sitters, food and other expenses. However, this is not a reward for services rendered*”³⁰ This seems unlikely considering the wages are calculated on the basis of (a) the position held by the worker and (b) whether work targets were met. The tax, where deducted, appears to be consistent with the Australian Taxation Office’s PAYG schedules. There is little in the pay slips that would indicate consistency with a volunteer relationship and instead, there is much that indicate consistency with an employment relationship, other than the rate of pay. Examples of the payslips are shown at **ANNEXURE 9** (with personal information removed).

69. The role of the Fair Work Ombudsman is to apply the *FW Act* to the facts of employers and employees within its jurisdiction. There are no exemptions within that Act for volunteers or voluntary workers, and the *FW Act* contains various definitions of employee and employer. Most cogently, the National Employment Standards and Modern Awards apply to a “*national system employee*” working for a “*national system employer*”³¹ while the Fair Work Ombudsman is established to provide functions relating to employers and employees which are defined to have “*their ordinary meanings*”³² which is a terminology potentially broader than national system employers and employees.

²⁹ Church of Scientology Qualifications Division, Volume 5 p390

³⁰ Letter from Andrew Sutherland, Legal representative for Church of Scientology, letter to Fair Work Ombudsman dated 19 April 2011

³¹ FW Act, s60 and s133

³² FW Act, s680

70. Monies owing in relation to an employment contract are also recoverable by the Fair Work Ombudsman if those monies are a “*safety net contractual entitlement*”, that is if the contractual element relates in some way to the subject matter of a Modern Award or the National Employment Standard.³³
71. While there are several tests for whether an employer or employee is engaged in the “*national system*” there is only one relevant exception to the class of people covered by the definition of “*national system employee*” (beyond the exceptions that arise because of the determination of what employers are covered), and that is to persons engaged on “*vocational placement*”.³⁴
72. In approaching the central questions involved in this investigation, and whether the contention of volunteer or voluntary work has weight, one of the considerations will be the consistency of the arrangements with what would be expected of a volunteer or voluntary worker.
73. In Australia, a volunteer is generally described as being an individual who provides a community service and performs work associated with provision of this service on an unpaid basis. *Robinson v Tyndale Christian School* (1998)³⁵ outlines those factors which indicate the nature of the volunteer relationship including absence of master/servant relationship, absence of the trappings of employment and insufficient direction and control of the work performed. Further the *Wrongs Act 1958* (VIC) at s.35 and also the *Civil Liability Act 2002* (NSW) at s.60 (1)³⁶ both provide a definition of volunteer as being “*a volunteer is an individual who provides a service in relation to community work on a voluntary basis.*”
74. The investigation established several features of arrangements in the Church of Scientology entities which are not consistent with volunteer or voluntary work arrangements, and which point to the arrangements being a contract of services, and therefore potentially subject to the *FW Act*. In particular, witness evidence indicates that significant hours of work were imposed on workers of the Church of Scientology. Further this evidence indicates a significant level of control and direction was applied to workers by more senior Church of Scientology members who held positions of authority. This level of control extended to the control of an individual’s hours of work and the nature of the work performed by members of the Church of Scientology, including the undertaking

³³ FW Act, s542 which provides the jurisdiction, and s12, which defines “*safety net contractual entitlement*”

³⁴ FW Act, s13; also see the definition of “*vocational placement*” at s12

³⁵ See *Robinson v Tyndale Christian School* (1998) SAIRC 41 (18 August 1998)

³⁶ See *Wrongs Act 1958* (VIC), s35 See also *Civil Liability Act 2002* (NSW) at section 60(1)

of labouring work during renovations of Church of Scientology premises at Greek Street, Sydney; tiling, painting, cleaning dumpsters and selling of Church of Scientology publications via telephone sales. Further, witness evidence indicates the Church of Scientology applies significant control over how the work is performed and to what standard the work is completed. The Fair Work Ombudsman takes into account the following;

- (a) **ANNEXURE 7** shows summary position descriptions provided in response to the Fair Work Ombudsman's Notices to Produce. These are referred to as "Post Descriptions" and were provided by more than one of the entities involved in the investigation. The "Post Descriptions" indicates various work functions performed within the Church. On their own, they show only a bureaucratized organisation, and one which has probably imported into Australia without great thought or deliberation, practices and procedures that have been prepared under an entirely different labour law regime, but in conjunction with other issues they indicate working arrangements that have little or no consistency with volunteer or voluntary work arrangements and instead are more consistent with employment arrangements in the Australian context.
- (b) **ANNEXURE 8** shows several internal advertisements for the position of Auditor which were provided in response to the Fair Work Ombudsman's Notices to Produce. The advertisements refer to "staff" that receive "awful pay", and ask applicants to submit their application to a "Director of Personnel". Further, advertisements refer to joining "staff" and to contact "the Personnel Hotline". The way these advertisements are framed, it is improbable the relationships will be consistent with being a volunteer or voluntary worker. The intent of the advertisement is plainly to recruit "staff" who are remunerated with "pay". On their own, the advertisements might fall into the category of containing a "mere puff" statement, which by its nature, and in the context in which it is made, is not intended to have legal relation but in conjunction with other issues they indicate working arrangements which are more consistent with employment arrangements than volunteer or voluntary work arrangements.
- (c) **ANNEXURE 9** also discloses sample payslip records recording PAYG tax deductions. **ANNEXURE 10** discloses a tax declaration form and **ANNEXURE 11** presents a group certificate issued by the entity named Church of Scientology.

75. While these features are not at all consistent with volunteer or voluntary work arrangements, and are more consistent with an employment contract, a determination

about whether an employment contract exists will only be possible on an individual basis. Upon such analysis, it is possible that the nature of some individuals' arrangements with the Church of Scientology entities is best described as voluntary, while others are best described as employees.

Consideration of individual complaints

Evidence received about individual work arrangements

76. In examining whether the witnesses in this investigation were employees (as opposed to volunteers or persons involved in spiritual contracts), the investigation considered the nature of the entities allegedly involved, the nature of the relationship between the parties, the nature of the work allegedly performed, the periods of time that the individuals allege to have been employed and whether there may be a limitation on the commencement of litigation for an underpayment or penalty.
77. In addition the investigation disclosed some 'workers' resided within the premises and others who attended daily from a private place of residence. There appeared to be no correlation to the type of work performed and place of residence.
78. On reviewing documents and records produced by the Church of Scientology to Fair Work Ombudsman, it was found that whilst much of the policy and procedural documentation appeared to have generated from the United States of America and other foreign jurisdictions, it has been confirmed in testimonial and documentary evidence supplied by witnesses that these documents are currently in use within the Church of Scientology entities.
79. As the Fair Work Ombudsman has found the Church of Scientology entities, Narconon and Get Off Drugs Naturally, are constitutional corporations for the purposes of the *FW Act*, and because of the time limitation in s.s.545(5), it follows the ability to consider for civil penalty litigation the claims made by the witnesses extends only to the time period from 27 March 2006 onwards (in the case of workers outside of the ACT, NT and Victoria), or to a point in mid-2005 for workers who worked within the ACT, NT and Victoria.
80. The investigation obtained testimonial and documentary evidence from a number of witnesses and entities and considered information from the public domain. Documentary evidence obtained included reports prepared by the Church of Scientology specifically in relation to witnesses, pay records, tax file number declarations, photographs of work being performed, bills for payment from the Church of Scientology and taxation

assessment summaries. Documentary evidence included records lodged with the agencies that regulate the affairs of companies and associations.

81. In addition, documentary evidence obtained from the Church of Scientology entities included records detailing payments made to Church members in relation to allowance, bonus and commission payments, policy volumes and completed tax file number declaration forms.
82. A significant amount of testimonial and documentary evidence provided by witnesses was consistent with the documentary evidence provided by the Church of Scientology in outlining monetary payments made to Church members, hours of work, disciplinary reports, Church structure, leave arrangements and position titles and roles (referred to as Hats), within the organisation.
83. Evidence provided by the Church of Scientology in relation to payments made to Church members between January 2010 and April 2010, in the Class V Organization, indicated that payment amounts received ranged from \$7.65 up to \$321.75 per week. Evidence in relation to hours of work of Class V Organization members, obtained from witness testimonial, was described as being from Monday to Sunday. Specific daily start times varied from 9.00am start to 6.00pm finish time, in some cases shifts ended up to 3.00am.
84. Evidence provided by witnesses and by the Church of Scientology in relation to payments made to Church members in the Sea Organization between January 2010 and April 2010 indicated that payment amounts received ranged from \$10.00 to \$190.00 per week. Evidence in relation to hours of work of Sea Organization members, obtained from witness testimonial, was described as being from Monday to Sunday. Daily start time was 9.00am start to 6.00pm finish time however additional hours were regularly worked to complete tasks, which could result in the requirement to work up to 4.00am the following day.
85. In contrast to these low rates of pay, the Federal Minimum Wage during the relevant period for a full-time adult, before shift and weekend penalty loadings are added, was \$14.31 per hour from 1 July 2009 (or \$543.78 per week for a 38 hour week).
86. As individual circumstances differ, it is considered appropriate to present the findings as they relate to each witness who participated in the investigation (including those witnesses who were 'public members':
87. **Witness 1**
 - (a) Witness 1 was interviewed by a Senior Fair Work Inspector on 11 May 2010 and based on that interview a Statement was prepared and signed by the witness.

- (b) Evidence indicated the period of time Witness 1 was contracted as Church of Scientology 'staff' was for a period of between 18 to 20 months and that they signed one Church of Scientology 'staff' contract for a five year term between 1986 and 1988 or 1989. Neither the original nor a copy of the signed contract was produced by Witness 1.
- (c) The investigation was informed that Witness 1;
 - (i) joined the Church of Scientology at the end of 1986 and left Church of Scientology in either 1988 or 1989;
 - (ii) resigned from staff in 1988 or 1989 but continued as a 'public Scientologist' (one who provides Scientology services but has not signed a contract). Due to the passage of time, the witness was unclear as to the specific year they ceased being a Class V member of the Church of Scientology;
 - (iii) duties included guarding premises at Castlereagh Street, Sydney referred to as night watch and undertaking roles of Auditor and Counsellor;
 - (iv) held employment outside of the Church of Scientology throughout the period of time they were a Class V member of the Church of Scientology in order to maintain their mortgage; and
 - (v) ceased as a staff member of the Church of Scientology in approximately 1988 or 1989.
- (d) Witness 1 did not present documentary evidence during the course of the investigation.

FINDING 3

88. The investigation has determined that Witness 1's complaint relating to alleged employment with the Church of Scientology, having ceased in 1988 or 1989, is outside the statutory time limit for the consideration of civil penalty litigation and as such is not able to be pursued further by the Fair Work Ombudsman.

89. Witness 2

- (a) Witness 2 was interviewed in person by the Assistant Director – Regional Services and Targeting (NSW/ACT) and a Senior Fair Work Inspector on 3 May 2010.
- (b) Witness 2's evidence is that they joined the Church of Scientology at the age of 16 in 1990, signing one contract for a five year term and that they signed a 'one billion

year' contract with the Sea Organization, leaving the Church of Scientology in January 1996.

(c) The investigation was informed that Witness 2:

- (i) undertook duties which included building renovations of the Church of Scientology premises in Greek Street, Glebe NSW in the Estates Project Force (EPF), working as a Letter Registrar (writing letters) and Advanced Scheduling Registrar (writing letters and making phone calls);
- (ii) undertook other duties including general cleaning of the mess hall, scrubbing dumpsters and washing dishes;
- (iii) worked in Perth and Melbourne, for short periods, recruiting new Church members;
- (iv) at the time of joining Sea Organization worked, unpaid for a period of three months;
- (v) believed superannuation payments were made by the Church of Scientology on their behalf.

(d) Relevant documentary evidence provided on behalf of Witness 2 included:

- (i) records generated by the Church of Scientology - 'fitness for duty reports';
- (ii) freeloader bills;
- (iii) photographs of Witness 2 at the Glebe worksite; and
- (iv) Church of Scientology policy documents (these policy documents are consistent with witness evidence with regard to the purpose of the report and the freeloader bill).

FINDING 4

90. Witness 2's claim relating to alleged employment with the Church of Scientology, having ceased in 1996, is outside the statutory time limit for the consideration of civil penalty litigation and as such is not able to be pursued further by the Fair Work Ombudsman.

FINDING 5

91. Witness 2 has made certain allegations that cannot be investigated under the jurisdiction of the Fair Work Ombudsman. In accordance with s.s.682(1)(e) of the FW Act the Fair Work Ombudsman will refer the witnesses' allegations to the relevant authority for further investigation.

92. **Witness 3**

- (a) Witness 3 was interviewed by the Assistant Director – Regional Services and Targeting (NSW/ACT) and a Senior Fair Work Inspector on 3 May 2010.
- (b) The investigation was informed that Witness 3:
- (i) joined the Church of Scientology prior to 1986;
 - (ii) in 1986 joined the Church of Scientology’s Sea Organization;
 - (iii) left the Church of Scientology in 1988 following expulsion from the Church of Scientology for seven years;
 - (iv) rejoined the Church of Scientology in 1995, as a ‘public’ Scientologist (where they agreed to being a person who commits to being a Scientologist but is not ‘staff’ or in the Sea Organization);
 - (v) was located at Castlereagh Street Sydney and Greek Street in Glebe performing duties in the roles of Dissemination Secretary and Financial Planning Chairman.
- (c) Witness 3 made no specific reference to signing of contracts when they joined the Sea Organization.
- (d) Limited documentary evidence was provided specific to Witness 3. Church of Scientology policy records provided by the witness were consistent with those provided by the Church of Scientology in relation to current policies of the Church of Scientology.

FINDING 6

93. Witness 3’s claim relating to alleged employment with the Church of Scientology, having ceased in or about 1988, is outside the statutory time limit for the consideration of civil penalty litigation and as such is not able to be pursued further by the Fair Work Ombudsman.

94. **Witness 4**

- (a) Witness 4 was interviewed by the Assistant Director – Regional Services and Targeting (NSW/ACT) and a Senior Fair Work Inspector on 13 May 2010 and again on 3 May 2011.
- (b) The investigation was informed that Witness 4:
- (i) joined the Church of Scientology in March 1979 and ceased in 2002, with a period in 1981 or 1982 where they left the Church of Scientology briefly before

returning. For periods between approximately 1987 and 1989 Witness 4 resided in Florida, USA;

- (ii) signed a number of Class V contracts during the above periods of time however no signed contracts were produced to the Fair Work Ombudsman as evidence;
- (iii) performed work on and off with the Narconon and Get Off Drugs Naturally entities between 2002 and 2008.

(c) Witness 4 provided documentary evidence during the course of the investigation.

FINDING 7

95. The investigation has determined that the claim of alleged employment with the Church of Scientology, having ceased in or about 2002, is outside the statutory time limit for the consideration of civil penalty litigation and as such is not able to be pursued further by the Fair Work Ombudsman.

FINDING 8

96. The investigation finds some periods of time Witness 4 allegedly performed work for Narconon and Get Off Drugs Naturally fall within the statutory time limit and the Fair Work Ombudsman investigation into those claims is ongoing.

97. Witness 5

(a) Witness 5 was interviewed by the Assistant Director – Regional Services and Targeting (NSW/ACT) and a Senior Fair Work Inspector on 3 April 2010.

(b) The investigation was informed that Witness 5:

- (i) joined the Church of Scientology, Class V Organization in the ACT in late 1995 and left mid to end of 2004, initially signing a Class V contract, signing up for a 2.5 year period;
- (ii) left the Church of Scientology after 18 months, rejoining the Church of Scientology after two years, signing another Class V, 2.5 year contract;
- (iii) signed a further 2.5 year Class V contract, leaving approximately 2 years into this contract;
- (iv) alleges they were ‘tricked’ into signing the second contract under duress;
- (v) performed the role of Treasury Secretary from August 1995 to June 1996. From June 1996 until January 1997 Witness 5 performed the role of Estos Esto which involved recruiting new members;

- (vi) on returning to the Church of Scientology they performed the role of Organizational Executive Secretary (OES) responsible for financial related matters of the ACT Church, which included the preparation of Group Certificates;
- (vii) received payment amounts ranging from \$740 per annum to \$3,114 per annum based on evidence consisting of group certificate records.

FINDING 9

98. The investigation has determined that Witness 5's claim relating to alleged employment with the Church of Scientology, having ceased in or about 2004, is outside the statutory time limit for the consideration of civil penalty litigation and as such is not able to be pursued further by the Fair Work Ombudsman.

99. Witness 6

- (a) Witness 6 was interviewed in person by the Assistant Director – Regional Services and Targeting (NSW/ACT) and a Senior Fair Work Inspector on 6 May 2010.
- (b) The investigation was informed that Witness 6:
 - (i) joined the Church of Scientology, Class V Organization in the ACT in June 1997 at the age of 16;
 - (ii) says they signed a Class V contract at 16 years without having obtained parental consent to sign the contract;
 - (iii) joined Sea Organization in December 1997 at age 17 years. At this time they moved from the ACT to NSW;
 - (iv) left the Church of Scientology in 1998, and continued involvement with the Church of Scientology as a "volunteer", working approximately 10 hours per week for 10 years before leaving in 2008/09;
 - (v) worked as head of Hubbard Communications Office (HCO) and Division One, performing HR related functions ("hiring staff, ethics, communications, letting go of staff, staff training, statistics");
 - (vi) performed volunteer (public) Scientologist tasks including stress testing and presenting seminars.
- (c) Documentary evidence submitted by Witness 6 includes:

- a copy of a Sea Organization 'Contract of Employment' (this was produced by Witness 6 however it is not a contract specific to or entered into by Witness 6);
- was issued with a 'non enturbulation order' in relation to their poor standing as a Scientologist (as determined by Church of Scientology).

FINDING 10

100. The investigation has determined that Witness 6's claim relating to alleged employment with the Church of Scientology in the Class V Organization and Sea Organization for the period up until 1998, is outside the statutory time limit for the consideration of civil penalty litigation and as such is not able to be pursued further by the Fair Work Ombudsman.

FINDING 11

101. Witness 6 says that for the period of ten years after 1998 their association with the Church of Scientology was of a voluntary nature and not one of an employee. As such, and in the absence of any contrary evidence, the Fair Work Ombudsman determines that any claim relating to alleged employment by Witness 6 with the Church of Scientology for this period cannot be sustained.

102. Witness 7

- (a) Witness 7 was interviewed by the Assistant Director – Regional Services and Targeting (NSW/ACT) and a Senior Fair Work Inspector on 3 May 2010 and again on 11 July 2011.
- (b) At the start of the investigation Witness 7 requested their identity remain confidential. However, they have since provided written authorisation to the Fair Work Ombudsman to disclose their identity to the Church of Scientology.
- (c) The investigation was informed that Witness 7:
 - (i) joined the Church of Scientology in June 2005 and left in February 2009.
 - (ii) joined the Sea Organization at the age of 14 years and nine months, in June 2005, leaving in February 2009.
 - (iii) signed a Sea Organization one billion year contract with their parents assigning guardianship to a member of the Sea Organization. A number of the Church of Scientology documents were signed by Witness 7, which they refer to as a 'Stat

declaration' form, 'Spirit declaration' form and completion of a tax declaration form.

- (iv) Performed various roles in the Sea Organization as Personnel Control Officer. In 2004 was promoted to the position of Director of Writing and Personnel.
 - (v) Performed work in Greek Street, Glebe and at Dundas NSW with a short period of time where they travelled to the USA and a limited period (days).
 - (vi) Resided in the Church of Scientology premises at Dundas and was transported to the Church of Scientology Glebe premises each day to undertake their allocated duties.
 - (vii) worked between 9.30am to 6.00pm sometimes working up to 10.30pm and if sales quotas were not met, they would work until 3.00am or 4.00am to reach book sales quotas at the direction of the 'Captain' who would order workers to perform tasks. Witness 7's ability to leave was limited due to reliance on the Church of Scientology transportation to return them to the place of residence in Dundas. A half hour lunch break was taken at midday. Work was performed seven days each week with approximately three hours off on Saturday mornings.
 - (viii) had no control over the hours they were directed to work and being directed to perform work until 3.00am or 4.00am and working for 72 hours without break.
 - (ix) referred to 'allowance' payments being paid weekly via cash payment. The amounts received varied from no payment for some weeks work to \$30.00 and sometimes up to \$70.00 per week and described the process whereby they would sign "a sheet or roll", similar to a payslip prior to receiving payment.
 - (x) agreed that they voluntarily joined the Sea Organization and was uncertain as to whether their status was voluntary or employment in nature.
- (d) Based on documentary evidence and the witness interview conducted with Witness 7 it is evident that work was performed within the statutory time period primarily in NSW.
- (e) Based on the evidence disclosed in the course of the investigation the Fair Work Ombudsman has determined that, on balance, Witness 7's relationship with the Church of Scientology was voluntary in nature, not one of employment. Accordingly, the investigation determined Witness 7's complaint cannot be sustained.
- (f) Witness 7 has made a number of allegations that cannot be investigated under the jurisdiction of the Fair Work Ombudsman. In accordance with s.s.682(1)(e) of the

FW Act the Fair Work Ombudsman will refer the witnesses' allegations to the relevant authority for further investigation.

FINDING 12

103. The investigation has determined that Witness 7's claim relating to alleged employment with the Church of Scientology is not sustained.

FINDING 13

104. Witness 7 has made allegations that cannot be investigated by the Fair Work Ombudsman. In accordance with s.s.682(1)(e) of the FW Act the Fair Work Ombudsman will refer the witnesses' allegations to the relevant authority for further investigation.

105. **Witness 8**

(a) Witness 8 was interviewed in person by the Assistant Director – Regional Services and Targeting (NSW/ACT) and a Senior Fair Work Inspector on 3 June 2010.

(b) the investigation was informed that Witness 8:

- (i) joined and left the Church of Scientology, Class V organisation in the late 1990s;
- (ii) rejoined the Church of Scientology for one year at which time they taught at The Athena School, which they say is run by the Church of Scientology. Witness 8 could not confirm the period of time that they returned to the church on this occasion;
- (iii) rejoined the Church of Scientology in the late 2000's working for some time before leaving the Church of Scientology permanently.

(c) Documentary evidence provided by Witness 8 included:

- (i) document titled 'Sydney staff disbursement voucher' showing gross tax net and superannuation;
- (ii) document titled 'technical Estimate';
- (iii) document titled 'Non-Enturbulation Order';
- (iv) document titled 'Re: Bridge Progress';
- (v) multiple invoices charging varying dollar amounts;
- (vi) Taxation related records including Australian Taxation Office (ATO) Notice of Assessment documents, PAYG Payment Summaries, income tax returns for various years issued by the Church of Scientology and the Athena School Inc.

- (d) The majority of work performed by Witness 8 was outside the statutory time period, however a period of time for work performed more recently is within time.
- (e) At the start of the investigation Witness 8 requested their identity remain confidential. In February 2011, after having formed the view that progression of the investigation would be assisted with detailing their claims to the Church of Scientology, Witness 8 was invited by the Fair Work Ombudsman to reconsider their position in relation to disclosing their identity to the Church of Scientology. Witness 8 has now provided Fair Work Ombudsman authority to release their identity to the Church of Scientology.
- (f) Witness 8 did not understand their relationship with the Church of Scientology to be one of employment.

FINDING 14

106. The Fair Work Ombudsman is not able to sustain any claim made by Witness 8 relating to alleged employment with the Church of Scientology for the eleven month period that such work was within the statutory time limit. That is because the services provided by Witness 8 was voluntarily rendered.

FINDING 15

107. For the reasons set out above, the Fair Work Ombudsman determines there will be no further consideration of the claims made by witnesses 1, 2, 3, 4, 5, 6, 7 and 8, as they relate to the Church of Scientology.

FINDING 16

108. For the reasons set out above, the Fair Work Ombudsman will continue to investigate the allegations made by Witness 4 as they relate to Narconon and Get Off Drugs Naturally.

FINDING 17

109. For the reasons set out above, the Fair Work Ombudsman will, pursuant to s.682(1)(e) of the FW Act, refer to the relevant authorities for further investigation the relevant information received about Witnesses 2 and 7.

FINDING 18

110. Whilst the Fair Work Ombudsman has determined enforcement action is not available under the FW Act in relation to witnesses as they relate to work with the Church of Scientology, this is not to say that the Church of Scientology has no employees or is not capable of ever being an employing entity.

What the Church of Scientology and workers might do to reduce further complaints

111. While the Fair Work Ombudsman has determined that that no further action will be taken in respect of the eight witnesses as they relate to the Church of Scientology entities, we note that the Church of Scientology entities fall within the jurisdiction of the *FW Act* and its predecessor the *Workplace Relations Act 1996*.
112. Considerable public resources have been expended in the investigation of the eight workers who have been engaged by the Church of Scientology. In addition, the Fair Work Ombudsman is currently investigating a further six complaints from workers relating to the Church of Scientology. The period of time to which the complaints relate extend over an extensive period of time and is indicative of systemic problems relating to the way labour has been obtained by the Church of Scientology which has caused these arrangements to be the subject of external criticism.
113. Irrespective of the outcome of these matters, the Fair Work Ombudsman is concerned by the number of complaints it has received from former Scientology workers. At the very least, the volume of complaints should alert the Church of Scientology that there needs to be a change to the current practices relating to how they recruit and receive free labour from their followers, should they hope to reduce the number of complaints into the future.
114. Equally, the Fair Work Ombudsman offers advice to persons giving their labour for free to any religious organisation that they should be mindful of their intentions in doing so and to the extent possible, protect their own interests and withdraw their labour if they perceive that their relationship ceases to be truly voluntary, immediately.
115. In many instances, the witnesses provided considerable free labour to the Church of Scientology over a period of several years, where they either knew or ought to have known that they were unlikely to be paid for that work from an early stage. Some claimed the use of unconscionable tactics by the Church of Scientology designed to retain their commitment. The Fair Work Ombudsman makes no findings in respect of those allegations. The Fair Work Ombudsman advises that if workers providing services to religious or any other organisation consider that they are being subject to intimidation or other illegal pressure to continue to provide their labour, they should contact police.
116. Future complaints received by Fair Work Ombudsman will be investigated on their merits.
117. The Fair Work Ombudsman will take into account the content of this report and the recommendations made in it in determining what an appropriate enforcement outcome is, should any contraventions be found.

What should happen next?

118. The Fair Work Ombudsman proposes to action the following:

- (a) Refer where appropriate the allegations made by witnesses which fall outside of the jurisdiction of the Fair Work Ombudsman to the relevant Commonwealth and State authorities for consideration in accordance with s.s.682(1)(e) and s.718 of the *FW Act*;
- (b) Continue the investigation involving Witness 4 relating to Narconon and Get Off Drugs Naturally;
- (c) The Fair Work Ombudsman requests the Church of Scientology to conduct a self audit of all workers to identify what awards and industrial instruments apply. In particular, the Fair Work Ombudsman considers the following measures may be appropriate to be contained within any self audit activity;

To appoint at their cost a consultant who has no connection with the Church of Scientology, and which is approved by the Fair Work Ombudsman. The consultant will have the brief to:

- (i) review the procedures for the engagement of workers, so those procedures can properly distinguish between, and record, the terms of engagement, and which, if any, Modern Award applies to their engagement, together with which aspects of the National Employment Standards apply to the individual's circumstances;
- (ii) review the status of those workers presently engaged to identify those workers who are employees, and to ensure that those employees receive their entitlements;
- (iii) recommend the introduction of changes to record-keeping and the issuing of pay slips and the Fair Work Information Statement (s.61(2)(j) of the *FW Act*) so those procedures conform with the requirement of the *FW Act*; and
- (iv) recommend a framework to the Church of Scientology that enables the identification of relevant State or Territory legislation that applies in relation to accrual of other entitlements such as Long Service Leave to ensure that all workers receive their full entitlements in accordance with all workplace laws.

119. It would be prudent for the Church of Scientology to proactively undertake this self audit process at the earliest opportunity.

Glossary

120. In this Statement of Findings;

- (a) ***the Church of Scientology*** – is used as a generic reference to the activities of the Church, and not to any specific legal entity;
- (b) ***“Church of Scientology entities”*** – is used as a collective reference to the two entities being investigated in detail, namely, The Church of Scientology Australia Inc (ABN 50 062 296 604), and The Church of Scientology Mission of Leichhardt Sydney (ABN 14 797 450 035). If a distinction is required to be made about the particular entity, the entity is referred to separately by its legal name in full;
- (c) ***“FW Act”*** – refers to the *Fair Work Act 2009* and to instruments made pursuant to that Act;
- (d) ***“FWA”*** – refers to Fair Work Australia;
- (e) ***“Get Off Drugs Naturally”*** – is used as a reference to Get Off Drugs Naturally (ABN: 87 271 714 796), except where the context of its use indicates it is used as a generic noun for several or other entities with a similar name;
- (f) ***“Narconon”*** – is used as a reference to Narconon ANZO Incorporated (ABN: 96 867 884 007), except where the context of its use indicates it is used as a generic noun for several or other entities with a similar name;
- (g) ***“witness”*** – is used to describe one or several of the people who provided detailed evidence to the investigation;
- (h) ***“worker”*** – is used as a neutral term to describe people who provide personal services to the Church of Scientology entities, whether as employee, volunteer, voluntary worker or contractor.



Fair Trading

ABN 61 813 838 178

9



N4198765

12

Annual summary of financial affairs

Associations Incorporation Act 2009
(sections 45 & 49)

Please read the information provided before completing this form.
This form should be completed in black or blue ink and in BLOCK LETTERS.

Rec'd at:
Date:
Receipt No:

Fee - see information sheet

Association details

Incorporation number INCY Y 0 0 8 4 5 4 2

Name THE CHURCH OF SCIENTOLOGY AUSTRALIA Incorporated

The principal activity of the association is (cross 1 box only)

1. Aged care/respite care/home care	5. Education/employment/training/research	<input checked="" type="checkbox"/> 9. Religious
2. Arts/culture/literary/heritage	6. Environmental/horticulture/animal protection	10. Social services/community association
3. Business & professional association	7. Legal/civic/advocacy services	11. Sporting
4. Child care services	8. Personal interest/hobby group/social group	12. Other

ABN (if any) 5 0 0 6 2 2 9 6 6 0 4

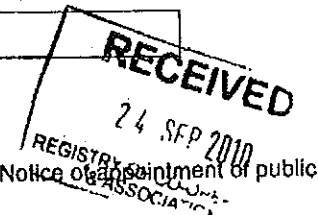
Details of current public officer

Name Michael Gordon

Has the public officer changed? Yes No

Has the official address & address for service of notices changed? Yes No

If you answered 'Yes' to either or both questions, you are required to lodge a Form A9, 'Notice of appointment of public officer & Notice of change of association address'.



Financial summary

The association's financial year ended on 31 March 12 2009

The annual general meeting was held on 30 10 6 12 2010

Details of the income, expenditure, assets & liabilities of the association & of any trust to which the association is a trustee	Association	Trust
Gross receipts*/total income	\$ 17,938,169	\$
Expenditure	\$ 9,417,814	\$
Current assets*	\$ 46,835,117	\$
Total assets	\$ 56,923,870	\$
Liabilities	\$ 35,170,430	\$

*See attached notes for the definition of gross receipts/total income and current assets.

Were the accounts audited? Yes No

Number of members at end of financial year 5 Number of employees at end of financial year None

Details of person to contact if there is a problem with this form

Surname GORDON Given name(s) MICHAEL

Title Rev Daytime telephone number (02) 9638 5200

Address 20 Dorahy St

Town/Suburb Dundas State NSW Postcode 2117

Email mgordon@scientology.net.au



Particulars of mortgages, charges and other securities affecting the property of the incorporated association

State if mortgage, charge or other security	Property affected	Amount of indebtedness at financial year end	Name and address of holder of security, etc

Are details of other mortgages, charges or securities attached? Yes No

Grant funding and fundraising (this section is optional)

Please indicate the total grant funding received by the association from all Commonwealth, State or local government agencies during the financial year

TOTAL GRANT FUNDING
\$ 0.00

Please indicate which agency/ies provided the funding by in the box or boxes that correspond to the agency/ies

1. Arts NSW	5. Department of Education & Training	9. Local Council
2. Department of Ageing, Disability & Home Care	6. Department of Planning - Heritage Office	10. Other
3. Department of Community Services	7. NSW Sport & Recreation	
4. Department of Education, Employment & Workplace Relations	8. Department of Families, Housing, Community Services & Indigenous Affairs	

If the association is registered as a charity under the Charitable Fundraising Act 1991 please provide charitable registration number

N/A

The following information is optional and is used for statistical purposes only

Is the association specifically established for the benefit of (tick one or more)

- Aboriginal and Torres Strait Islanders People with a disability
 People from cultural and linguistically diverse backgrounds Women

Tier 1 associations only (tick boxes and ensure the documents are attached)

- The association's financial statements for the relevant financial year (including a separate income and expenditure statement and balance sheet for each trust for which the association is trustee).
 The auditor's report for those financial statements.
 If a resolution was passed at the annual general meeting in connection with the above documents, tick box and attach a copy of the resolution.

Declaration as to the financial affairs of the association and privacy acknowledgement

I declare that

- I am the public officer of the association.
- I am authorised by the committee to make the following statements.
 - the association's financial statements for the last financial year were presented to the members of the association at the annual general meeting,
 - the particulars set out in this document are correct and give a true and fair view of the financial matters to which they relate and are not misleading, and
 - there are reasonable grounds to believe, at the date of this statement that the association will be able to pay its debts as and when they fall due, and

I acknowledge that

- NSW Fair Trading is collecting and holding information (including personal information) supplied in this form for the purposes of the Associations Incorporation Act 2009 and in particular, inclusion in a register maintained under that Act which is open to public inspection,
- NSW Fair Trading may disclose personal information to persons or bodies and to receive information from them in respect of purpose(s) related to the association's incorporation and activities, and
- I have a right to seek access to and correction of the personal information supplied/collected from me.

Signature

M Gordon

CU 22 109 12010

Full name

Michael Gordon

Address

20 Dorahy St

Town/Suburb

Dundas

State

NSW

Postcode

2117

Church of Scientology Australia, Inc.

ABN 50-062-296-604

Financial Statements

For the year ended 31st December 2009.

Church of Scientology Australia Inc.

Balance Sheet as at 31 December 2009.

	2009 \$	2008 \$
<u>Accumulated Funds</u>		
Opening balance	13,233,085	12,067,597
Surplus for the year	8,520,355	1,165,488
Surplus in funds	<u>21,753,440</u>	<u>13,233,085</u>
Represented by:		
<u>Assets</u>		
<u>Current Assets</u>		
Accounts receivable	4,296,356	3,875,627
Cash at bank and in hand	32,524,858	27,512,037
Prepaid expenses	548,983	292,375
Deposits on fixed assets	60,758	97,417
Deposits and bonds	90,948	19,568
Inventory of religious books and artefacts	9,313,213	8,681,648
Total current assets	<u>46,835,117</u>	<u>40,478,672</u>
<u>Fixed Assets</u>		
Land, buildings and improvements at cost	7,296,473	7,251,860
Less accumulated depreciation	911,319	684,038
	<u>6,385,154</u>	<u>6,567,823</u>
Furniture, fittings and equipment at cost	4,875,814	4,692,049
Less accumulated depreciation	4,425,323	4,250,608
	<u>450,491</u>	<u>441,441</u>
Motor vehicles, at cost	484,218	472,364
Less accumulated depreciation	401,123	366,165
	<u>83,096</u>	<u>106,199</u>
Library	50,738	50,738
Less accumulated depreciation	50,738	48,263
	<u>-</u>	<u>2,475</u>
Total fixed assets	<u>6,918,741</u>	<u>7,117,939</u>
<u>Intangible Assets</u>		
Deferred training expenses	3,170,011	3,560,964
Total intangible assets	<u>3,170,011</u>	<u>3,560,964</u>
<u>Total Assets</u>	<u>56,923,870</u>	<u>51,157,574</u>

Church of Scientology Australia Inc.

Balance Sheet as at 31 December 2009.

	2009 \$	2008 \$
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts payable and accruals	480,895	541,984
Interest bearing liabilities	-	3,961
Members' contributions received in advance	29,768,440	28,600,888
Total Current Liabilities	<u>30,249,335</u>	<u>29,146,833</u>
<u>Non-Current Liabilities</u>		
Amounts due to affiliated organisations	4,921,095	8,777,656
Total non-current liabilities	<u>4,921,095</u>	<u>8,777,656</u>
<u>Total Liabilities</u>	<u>35,170,430</u>	<u>37,924,489</u>
<u>Excess of assets over liabilities</u>	<u>21,753,440</u>	<u>13,233,085</u>

Church of Scientology Australia Inc.Statement of Income and Expenditure
for the year ended 31st December 2009.

	2009	2008
	\$	\$
<u>Income</u>		
Spiritual counselling and religious training	11,670,384	11,819,103
Surplus / (Deficit) on sales of religious books and artefacts	3,469,337	2,148,408
Contributions from affiliated organisations	1,019,313	502,286
Interest received	827,179	1,213,326
Donations	926,753	758,884
Canteen sales	25,203	190,690
Less canteen purchases		(167,255)
<u>Total income</u>	<u>17,938,169</u>	<u>16,465,441</u>

Church of Scientology Australia Inc.**Statement of Income and Expenditure
for the year ended 31st December 2009.**

	2009 \$	2008 \$
<u>Less expenditure</u>		
Salaries and allowances	2,248,357	1,906,537
Missionary and tours expenses	1,427,276	1,379,139
Contributions to affiliated organisations	575,767	814,472
Postage, carriage and freight	796,161	894,100
Rent, rates and insurance	567,026	585,101
Depreciation	439,872	435,507
Light and heating	523,763	364,508
Telephone, telex and facsimile	477,895	732,984
Repairs and maintenance	354,980	174,941
Cleaning, laundry and dry-cleaning	30,096	26,618
Office and administration expenses	384,849	252,585
Hire of equipment	28,404	32,529
Dissemination expenses	502,168	360,512
Printing and stationary	495,775	353,496
Staff welfare	1,098,603	302,909
Travel and subsistence	365,239	440,441
Legal and professional fees	312,869	104,896
Insurance	90,980	8,945
Audit and accountancy fees	12,924	39,148
Training materials	39,076	11,681
Interest expense	9,239	12,710
Bank charges and interest	519,996	283,977
Exchange losses	(4,407,038)	2,944,454
Ecclesiastical services	1,205,505	801,223
Film lease payments	70,844	276,428
Licensing fees	537,208	539,828
Religious training for staff	709,982	1,220,283
<u>Total expenditure</u>	<u>9,417,814</u>	<u>15,299,953</u>
<u>Surplus</u>	<u>8,520,355</u>	<u>1,165,488</u>

Church of Scientology Australia, Inc.

Notes to and Forming Part of the Financial Statements
for the year ended 31st December 2009.

Note 1. Statement of significant accounting policies

a) Basis of accounting

This financial report is a special purpose financial report in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1(NSW). The Trustees have determined that the Church is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act (NSW) and the following Australian Accounting Standards:

AASB 101	Presentation of Financial Statements
AASB 102	Inventories
AASB 106	Property, Plant and Equipment
AASB 1031	Materiality
AASB 108	Accounting Policies, Changes in Accounting Estimates and errors
AASB 110	Events After the Balance Sheet Date

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

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

Church of Scientology Australia, Inc.

Notes to and Forming Part of the Financial Statements
For the year ended 31st December 2009.

Note 1. Statement of significant accounting policies (cont.)**b) Inventories**

Inventories of religious books and artefacts are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis.

c) Depreciation

Depreciation is calculated to write down the cost of all fixed assets except land, by the straight line method, over their expected useful lives. The rate applicable is 20% per annum for furniture fittings and equipment, and 5% per annum for buildings.

d) Foreign currencies

Assets and Liabilities in foreign currencies have been translated into Australian dollars at the rate of exchange ruling at the balance sheet date.

e) Deferred training expenses

The overseas staff training is raised in the accounting records in equal portions over a period of five years from the completion of the training and return to service.

f) Members' contributions in advance

Contributions received from members in advance of services given are shown in the balance sheet as liabilities, until the service is commenced.

g) Accounts receivable

Unpaid amounts for religious books and artefacts or spiritual counselling and training delivered are raised in the accounting records as a current asset subject to collectability.

h) Income tax

Under the provisions of current legislation, the Church is exempt from income tax.



Fair
Trading

ABN 61 813 850 178

Annual summary of financial affairs
Associations Incorporation Act 2009
(sections 45 & 49)

Form
A12

PROCESSED
16 FEB 2011

M/R

11 FEB 2011



Received at:
Date:
Receipt no.:

Please read the information provided before completing this form.

This form should be completed in BLACK or BLUE ink and in BLOCK LETTERS.

Fee must accompany form
See information sheet

Association details

Incorporation number

INC/Y 9 8 7 8 3 3 3

Name

MISSION OF LEICHHARDT

Incorporated

The principal activity of the association is

(cross 1 box only)

1. Aged care/respite care/home care	5. Education/employment/training/research	<input checked="" type="checkbox"/> 9. Religious
2. Arts/culture/literary/heritage	6. Environment/horticulture/animal protection	10. Social services/community association
3. Business & professional association	7. Legal/civic/advocacy services	11. Sporting
4. Child care services	8. Personal interest/hobby group/social group	12. Other

ABN (if any)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Details of current public officer

Name

MARY SZENTAL

Has the public officer changed?

Yes No

Has the official address changed?

Yes No

If you answered 'Yes' to either or both questions, you are required to lodge a Form A9, 'Notice of appointment of public officer & Notice of change of association address'

RECEIVE

15 FEB 2011

REGISTRY OF CO-OPS
& ASSOCIATIONS

Financial summary

The association's financial year ended on:

30/6/2010

The annual general meeting was held on:

16/9/2010

Details of income, expenditure, assets & liabilities of the association & of any trust to which the association is a trustee	Association	Trust
Gross receipts*/total income	\$ 39,418	\$
Expenditure	\$ 38,478	\$
Current assets*	\$ 9,272	\$
Total assets (includes current assets)	\$ 9,272	\$
Liabilities	\$ 3,370	\$

*See attached notes for the definition of gross receipts/total income and current assets.

Amounts must be entered above.

Were the accounts audited?

Yes No

Number of members at end of financial year

15

Number of employees at end of financial year

0

Contact details of the person lodging this document

PLEASE TURN OVER

Surname

SZENTAL

Given name (s)

MARY

Title

(Mx/Ms/Ms)

Ms

Daytime telephone

0415 234 452

Address

79 Renwick Street

Town/suburb

Leichhardt

State

NSW

Postcode

2040

Email

→



Particulars of mortgages, charges and other securities affecting the property of the incorporated association

State if mortgage, charge or other security	Property affected	Amount of indebtedness at financial year end	Name and address of holder of security, etc
	N/A		

Are details of other mortgages, charges or securities attached? Yes No

Grant funding and fundraising (this section is optional)

Please indicate the total grant funding received by the association from all Commonwealth, State or local government agencies during the financial year

TOTAL GRANT FUNDING
\$ /

Please indicate which agency/ies provided the funding by placing a 'X' in the box/es below

<input type="checkbox"/> 1. Arts NSW	<input type="checkbox"/> 5. Department of Education & Training	<input type="checkbox"/> 9. Local Council
<input type="checkbox"/> 2. Dept of Ageing, Disability & Home Care	<input type="checkbox"/> 6. Department of Planning - Heritage Office	<input type="checkbox"/> 10. Other
<input type="checkbox"/> 3. Department of Community Services	<input type="checkbox"/> 7. NSW Sport & Recreation	
<input type="checkbox"/> 4. Department of Education, Employment & Workplace Relations	<input type="checkbox"/> 8. Department of Families, Housing, Community Services & Indigenous Affairs	

If the association is registered as a charity under the Charitable Fundraising Act 1991 please provide charitable registration number

The following information is optional and is used for statistical purposes only

Is the association specifically established for the benefit of (tick one or more)

- Aboriginal and Torres Strait Islanders People with a disability
- People from cultural and linguistically diverse backgrounds Women

Tier 1 associations only (tick boxes and ensure the documents are attached)

- The association's financial statements for the relevant financial year (including a separate income and expenditure statement and balance sheet for each trust for which the association is trustee).
- The auditor's report for those financial statements.
- If a resolution was passed at the annual general meeting in connection with the above documents, tick box and attach a copy of the resolution.

Declaration as to the financial affairs of the association and privacy acknowledgement

I declare that

- I am authorised by the committee to make the following statements.
 - the association's financial statements for the last financial year were presented to the members of the association at the annual general meeting,
 - the particulars set out in this document are correct and give a true and fair view of the financial matters to which they relate and are not misleading, and
 - there are reasonable grounds to believe, at the date of this statement that the association will be able to pay its debts as and when they fall due, and

I acknowledge that

- NSW Fair Trading is collecting and holding information (including personal information) supplied in this form for the purposes of the Associations Incorporation Act 2009 and in particular, inclusion in a register maintained under that Act which is open to public inspection,
- NSW Fair Trading may disclose personal information to persons or bodies and to receive information from them in respect of purpose(s) related to the association's incorporation and activities, and
- I have a right to seek access to and correction of the personal information supplied/collected from me

Signature

Mary Szental

Date

21 / 1 / 11

Full name

MARY SZENTAL

Address

79 RENWICK STREET

Town/suburb

Leichhardt

State

NSW

Postcode

2040

Mission of Leichhardt

General Business

To arrange quotes for further renovations to the back area, so that a storage area can be built. Up grade the toilet area.


The above being reviewed by the board, it was resolved that:

RESOLVED: THAT THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30TH JUNE, 2010 ARE ACCEPTED AND FILED ACCORDINGLY.

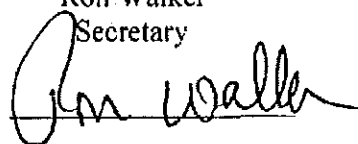
RESOLVED: THAT EFFORTS BE INCREASED TO MEET THE DEMAND FOR SCIENTOLOGY SERVICES AND TO INCREASE THE EFFORTS TO DISSEMINATE AND PROPAGATE THE RELIGION OF SCIENTOLOGY THROUGHOUT THE LEICHHARDT AND SURROUNDING DISTRICT.

The meeting was then closed at 8 pm

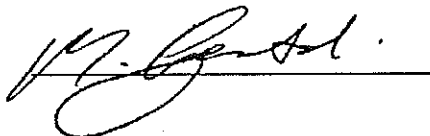
Julie Grimshaw
Chairman



Ron Walker
Secretary



Mary Szental
Treasurer/Public Officer



RECEIVED

15 FEB 2011

REGISTRY OF CO-OPERATIVES
& ASSOCIATIONS

79 Renwick Street
Leichhardt NSW 2040
ABN: 14797450035
Ph: (02) 9518 3442
Fax: (02) 9564 1546
leichhardt@scIENTOLOGY.net

improving life in a troubled world

© 2008 All Rights Reserved. Church of Scientology Mission of Leichhardt
Church of Scientology Privacy Policy is in accordance with the National Privacy Principles. The Church of Scientology has a strict policy of keeping secure the names and details of any people on our mailing list. These details are kept within the organisation. To alter your mailing details, make suggestions or list removed, contact the Church at the above address.

Church of Scientology

Mission of Leichhardt

CHURCH OF SCIENTOLOGY
MISSION OF LEICHHARDT
ASSETS AS AT JUNE 2010

<u>ITEM</u>	<u>VALUE</u>
CASH	\$4625.00
BOOKS/AUDIO VISUAL STOCK AND EQUIPMENT	\$6217.00
OFFICE EQUIPMENT	\$4150.00
FURNITURE	\$3290.00
SAUNA	\$1000.00
SECURITY SYSTEM	\$3500.00

	\$22782.00
	=====

79 Renwick Street
 Leichhardt NSW 2040
 ABN: 14797450035
 Ph: (02) 9518 3442
 Fax: (02) 9564 1546
 leichhardt@scIENTOLOGY.net

improving life in a troubled world

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Church of Scientology

Mission of Leichhardt

CHURCH OF SCIENTOLOGY MISSION OF LEICHHARDT

LIABILITIES AS AT JUNE 2010

MARY SZENTAL	\$9905
MARY SZENTAL (RENT FOR 12 MTHS)	\$25,000

79 Renwick Street
 Leichhardt NSW 2040
 ABN: 14797450035
 Ph: (02) 9518 3442
 Fax: (02) 9564 1546
 leichhardt@scientology.net

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Assets		
General Cheque Account	\$6,819.27	
No 2 Account - 148840	\$179.19	
Book Account - 146038	\$1,287.24	
FSM Account - 167988	\$1,000.24	
Undeposited Funds	-\$244.21	
Trade Debtors	\$231.00	
Total Assets		<u>\$9,272.73</u>
Liabilities		
Trade Creditors	\$25,000.00	
GST Liabilities		
GST Collected	\$1,937.71	
GST Paid	-\$3,807.89	
Total GST Liabilities		<u>-\$1,870.18</u>
Payroll Liabilities	\$666.00	
Mary Szental Loan Account	\$9,905.18	
Total Liabilities		<u>\$33,701.00</u>
Net Assets		<u>-\$24,428.27</u>
Equity		
Retained Earnings	-\$5,638.65	
Current Earnings	-\$24,089.83	
Historical Balancing Account	\$5,900.21	
Total Equity		<u>-\$24,428.27</u>

Income		
Book Sales		\$5,841.47
Services (Training)		\$10,088.93
Services (Processing)		\$21,440.98
Interest Received from Bank		\$28.93
TRAINING		
DVD's	\$60.00	
WORKSHOPS	\$1,958.50	
Total Income		<u>\$39,418.81</u>
Cost Of Sales		
Road Flyers		\$2,047.55
Promotional Materials		\$293.64
Total Cost Of Sales		<u>\$2,341.19</u>
Gross Profit		<u>\$37,077.62</u>
Expenses		
Council Rates		\$1,364.09
Sydney Water		\$687.50
Security Video Service		\$2,602.32
Merchant Fees		\$473.75
Bank Charges		\$314.74
TITHES		\$2,872.80
Telephone Bill		\$1,524.73
FSM PAYMENT		\$45.00
Internet Expenses		\$227.05
Stationery/postage		\$150.00
DVD Packs		\$364.90
Book Packages		\$2,314.10
Electric Bill		\$731.19
General Expenses		\$25.00
Consulting fees		\$250.00
Supervisor Fees		\$10,461.56
Festival Sundries		\$697.73
Auditing Fees		\$9,210.16
Insurance		\$1,753.83
Seminar Expenses		\$297.00
Total Expenses		<u>\$36,167.45</u>
Net Profit (Loss)		<u>\$910.17</u>

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Merchant Fees		\$473.75
Bank Charges		\$314.74
TITHES		\$2,672.80
Telephone Bill		\$1,524.73
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Union of Scientists

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Statement of Assets

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No 2 Account - 148840	\$179.19
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Total Liabilities	<u>\$33,701.00</u>
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Equity	
Retained Earnings	-\$5,638.65
Current Earnings	-\$24,089.83
Historical Balancing Account	\$6,300.21
Total Equity	<u>-\$24,428.27</u>

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Equity		
Retained Earnings		-\$5,638.65
Current Earnings		-\$24,089.83
Historical Balancing Account		\$5,300.21
Total Equity		<u>-\$24,428.27</u>

6. I have never sued the Church, or any Scientology organization or made complaint to any governmental authority with respect to the Church, any member of the Church, or any Scientology organization.

7. I am not a blown staff member or blown Sea Organization member. That is, I have never, without authorization in accordance with Church Policies, departed from any staff position within any Scientology organization or broken my vow of service as a member of the Sea Organization, a religious order of the Church of Scientology.

OR

____ I have in the past blown, as described above, but have since recanted and been given forgiveness and accepted back into the Scientology religion after having made proper restitution.

8. I am not related to or connected with any intelligence agency, either by past history or immediate familial connection.

9. I do NOT have a parent or a guardian who is an antagonist of the Scientology religion, or of any organization devoted to Scientology applied religious philosophy.

10. I am not seeking a staff position to obtain material for dissemination to the public via press, radio, television, motion picture or other media. I do not seek to obtain data for any other organization or to disrupt the Church organization.

11. I do not have personal debts of a magnitude such that efforts to satisfy them would immediately disrupt or cause me to pull back from my commitment to the Church.

12. I do not have any mental institutional history, by which is meant voluntary or involuntary stay in a mental institution and knowingly or unknowingly receiving treatment therein.

13. I have no prior service in a high security section of the government or armed forces.

14. My spouse has no objections to my working for the Church.

15. I am not currently on drugs.

16. I have seen the film "Orientation" and I am now informed and aware that Scientology is a religion, its teachings are religious and its claims are religious in nature. I further understand that if I desire to participate in Scientology services, I do so being fully aware that these are religious services and that I am participating in them under the ecclesiastical principles of the Scientology religion.

17. I attest that I have been given and read Scientology Policy Directive 13 March 1996, Statements by Staff Members, and Scientology Policy Directive 13 March 1996, Return of Donations.

(Exception to any of the above can be made only after an applicant has petitioned a Senior Officer of the Church and received unconditional acceptance. Such written approval must be presented to HCO before signing the Declaration.)

I UNDERSTAND AND AGREE THAT BY THIS DECLARATION I AM DECLARING A RELIGIOUS COMMITMENT TO SPIRITUAL AWARENESS, TO THE SCIENTOLOGY RELIGION AND TO CREATE A BETTER WORLD, IN ACCORDANCE WITH THIS DECLARATION.

PLEASE INITIAL _____

I FURTHER UNDERSTAND THAT ALL CHURCH STAFF MEMBERS INCLUDING MYSELF, ARE MEMBERS OF A RELIGIOUS ORDER; THAT THEY SERVE PURSUANT TO THEIR RELIGIOUS OBLIGATIONS AND NOT IN CONTEMPLATION OF RECEIVING ANY COMPENSATION WHATSOEVER, AND IN DOING SO THAT THEY ARE FORSAKING ALL COMMERCIAL AND FINANCIAL MOTIVATION. PLEASE INITIAL _____

EACH CONSIDERS HIMSELF/HERSELF A VOLUNTEER TO CREATE A BETTER WORLD, AND UNDERSTANDS THAT HE/SHE IS NOT AN EMPLOYEE, I.E. IS NOT ENTITLED TO RECEIVE SECULAR BENEFITS SUCH AS A MINIMUM WAGE OR OVERTIME COMPENSATION. PLEASE INITIAL _____

I acknowledge that this declaration binds me to follow the ecclesiastical, moral and ethical policies, rules, norms and practices of Scientology religious philosophy as a member of a religious order and to follow the administrative policies and procedures of the Church.

I agree to maintain the confidentiality of all communications (whether written or oral), all documents, all files, all mailing lists, and all other material not commonly offered to the public for sale or use (collectively "Materials") which may come into my knowledge or possession in the course of my service as a staff member of the Church or any other Scientology organization. In other words, without limiting the generality of the foregoing, I agree not to remove Materials from the premises where I perform services as a staff member, and not to disclose contents or give out copies of Materials coming into my possession except in the ordinary course of performing my

duties as a staff member pursuant to Church policy. Upon conclusion of my service as a staff member I agree to return all Materials given to me in the course of my service, and not to disclose any information to anyone without the prior written consent of the Church.

I agree that any claim, dispute or controversy arising out of this Declaration and Application or relating to any Scientology or Dianetics services or activities that I engage in shall first be submitted in writing to the International Justice Chief ("IJC"), who shall decide the matter in accordance with the religious doctrines of the Church including Scientology Justice procedures. I understand that in the event that I am unhappy with the decision of IJC that I may have recourse to other ecclesiastical justice procedures described in the policy of the Church.

IN NO EVENT SHALL SUCH CLAIM OR CONTROVERSY BE SUBMITTED TO A COURT FOR JUDICIAL DETERMINATION AS THE PARTIES UNDERSTAND THAT SUCH MATTERS ARE RELIGIOUS IN NATURE.

I understand and agree that my participation as a staff member of the Church shall be based upon the following:

- 1. SERVICE HOURS AND EXTRA SERVICE.** The Day Organization serves weekdays, the Foundation serves evenings and weekends. Staff are expected to study in their off duty hours and to assist with additional duties.
- 2. HOLIDAYS:** Two (2) service weeks per year after one year's continuous active service, for Class V org staff and three (3) weeks per continuous active year for Sea Org Members.
- 3. SICK LEAVE:** 2 days non-accumulative in every full calendar month, upon presentation of a doctor's certificate.
- 4. PENSION.** The Church does not provide a pension or any other retirement program.
- 5. FURNISHING OF NECESSARIES.** Church staff members serve pursuant to their personal religious commitment and conviction rather than for monetary gain or other traditional commercial or financial motives or incentives. Nevertheless, the Church will, pursuant to this covenant, furnish certain necessities, including a weekly nominal "pocket money" allowance, and, for certain staff positions, room and board. The furnishing of these necessary items is not intended to be and is not compensation for services performed by the applicant, but rather it provides an opportunity for the Church to establish an appropriate environment within which religious and spiritual awareness may receive the greatest prospect for enhancement and in which such matters constitute the sole reward for services. The amount of weekly allowance may vary depending upon economic conditions generally prevailing within the Church.
- 6. POLICY.** Staff are subject to existing policy, which is subject to amendment, deletion and/or addition with or without prior notice. Staff members study and receive examination on their knowledge or Policies, Bulletins and Directives relating to their activities and upon other Policies, Bulletins and Directives as from time to time are requested. Staff may be dismissed in accordance with policy.
- 7. BREACH OF COVENANT.** If a staff member, who receives services from no cost up to and including 50% of cost (cost to the public), breaks his agreement either by leaving staff before completing his commitment or by violating his good standing as a Scientology staff member so that he is dismissed in accordance with policy, he or she shall remit forthwith to the Church a penance for violation of this covenant in accordance with the ecclesiastical policy of the Church if such person is declared a "freeloader". This provision is not intended to reflect traditional commercial bargains or concerns, but rather is intended as a manifestation of applicable ecclesiastical ethics.
- 8. ETHICAL CONDUCT.** As members of a religious order, Church staff members are expected to uphold a high degree of personal ethical conduct in accordance with Church policy and doctrine. Church staff members are governed by the ethics policies of the Church, which are designed to assist a person to become a more ethical, productive and happy being.
- 9. ENTIRETY OF COVENANT.** The Church shall not be obligated to honor any verbal promises or any other terms or conditions not specifically covered in this Covenant. This Covenant forms the entirety of the Church's agreement with the Church staff member, and promises no specific counselling, training, posts or other benefits to any Church staff member.
- 10. ASSOCIATION WITH INDIVIDUALS NOT IN GOOD STANDING.** During my service as a staff member, I agree not to knowingly associate, in any way, with former parishioners of the Church or any other Scientology organization who are either no longer in good standing, or have been expelled or have been declared.

GENERAL RELEASE

AS CONSIDERATION for being permitted by the Church to become a member in a Scientology Religious Order and become an active participant as a staff member within the Church as provided in this Application, Declaration and General Release.

A. I HEREBY AGREE THAT I, MY HEIRS, DISTRIBUTEES, GUARDIANS, LEGAL REPRESENTATIVES AND ASSIGNS WILL NOT MAKE CLAIM AGAINST, SUE, ATTACK THE PROPERTY OF, OR PROSECUTE the Church, any successor of L. Ron Hubbard, Religious Technology Center and its principals, Church of Scientology International, and/or any of its affiliated Churches, Missions, corporations, associations, partnerships, or organizations, and/or their agents, servants, successors, heirs, executors and assigns, (hereinafter collectively referred to as "the Releasees") for injury or damage resulting from the negligence or other acts, howsoever caused, by any Releasee or by any employee, agent or contractor of the Church, its affiliates, or other Releasee, arising out of or any way connected with my membership in the Scientology Religious Order, active participation on Church staff or association with the Releasees.

B. I HEREBY RELEASE AND DISCHARGE THE RELEASEES from all actions, claims or demands I, my heirs, distributees, guardians, legal representatives or assigns ever had, now have or may hereafter have for injury or damage resulting from or any way connected with my membership in the Scientology Religious Order, active participation on Church staff or association with the Releasees.

C. I FURTHER AGREE TO INDEMNIFY AND SAVE AND HOLD HARMLESS THE RELEASEES and each of them from any loss, inability damage or cost, including but not limited to attorneys' fees they may incur, whether caused by the negligence of the Releasees or otherwise as a result of (a) my breach of any covenants contain herein; (b) my breach of the fiduciary duties owed to the Church and/or the Releasees; (c) my activity within the Church or my conduct in the community at large with regard to the Church and/or the Releasees whether or not such activity or conduct is pursuant to this Application, Declaration and General Release; (d) any statements made by me herein, which are now false or which hereafter become false; and or (e) my membership in the Scientology Religious Order, my active participation on Church staff or my association with Releasees.

I HAVE CAREFULLY READ THE ABOVE TERMS OF THIS GENERAL RELEASE AND FULLY UNDERSTAND THEM. PLEASE INITIAL _____

I AM AWARE THAT THIS IS A RELEASE OF LIABILITY, COVENANT NOT TO SUE AND INDEMNITY AGREEMENT BETWEEN MYSELF AND THE CHURCH AND/OR ITS AFFILIATED ORGANIZATIONS AND/OR OTHER INDIVIDUALS, AND I UNDERSTAND AND AGREE THAT BY PLACING MY SIGNATURE AT THE END OF THIS DOCUMENT I SHALL BE BOUND BY ITS TERMS.

PLEASE INITIAL _____

CONCLUSION

I acknowledge that I have read and fully understand this Declaration/Application and, before voluntarily affixing my signature below, completely understood its content and all of the consequences of my agreements and waivers. I am joining staff and becoming a member of a religious order, of my own free will, solely to help forward the religious goals and tenets of the Scientology religion and the Church and not for monetary gain, auditing or training. I have been given the opportunity to consult persons of my choice and to discuss questions regarding this Declaration. I understand that by executing this agreement I am accepting this commitment and making a formal religious vow to serve on staff for the entire period circled above. In accordance with Church doctrine, I declare I have not gone past an _____ in this declaration I have not fully understood.

Date 24/7/07 Signature of Applicant _____

Signature of parent or guardian if a minor _____

The church acknowledges the declaration of, accepts the application of, and agrees to have _____ serve in accordance with the terms of this Declaration, including the information supplied, and upon the conditions stated, for the period as indicated above.

CHURCH OF SCIENTOLOGY OF Adelaide Bay
Date: 24 July 2007 By: _____

HKO Area Sec

he/she is not an employee, i.e. is not entitled to receive secular benefits such as a minimum wage or overtime compensation.

PLEASE INITIAL _____

6. I have seen the film "Orientation" and I am now informed and aware that Scientology is a religion, its teachings are religious and its claims are religious in nature. I further understand that if I desire to participate in Scientology services, I do so being fully aware that these are religious services and that I am participating in them under the ecclesiastical principles of the Scientology religion.

7. I attest that I have been given and read Scientology Policy Directive 13 March 1996, Issue I RETURN OF DONATIONS and Scientology Policy Directive 13 March 1996, Issue II STATEMENTS BY STAFF MEMBERS.

8. I agree to maintain the confidentiality of all communications (whether written or oral), all documents, all files, all mailing lists, and all other material not commonly offered to the public for sale or use (collectively "Materials") which may come into my knowledge or possession in the course of my service as a member of the Sea Organization. In other words, without limiting the generality of the foregoing, I agree not to remove Materials from the premises where I perform services as a staff member, and not to disclose contents or give out copies of Materials coming into my possession except in the ordinary course of performing my duties as a staff member pursuant to Church policy. Should my lifetime service as a Sea Organization member terminate for whatsoever reason I agree to return all Materials in my possession, custody or control and not to disclose the content or substance of any Materials which have become known to me to anyone without the prior written consent of the Church.

9. I agree that any claim, dispute or controversy arising out of this Covenant or relating to any Scientology or Dianetics services or activities that I engage in shall first be submitted in writing to the International Justice Chief ("IJC"), who shall decide the matter in accordance with the religious doctrines of the Church including Scientology justice procedures. I understand that in the event that I am unhappy with the decision of the IJC that I may have recourse to other ecclesiastical justice procedures described in the policy of the Church.

In no event shall such claim or controversy be submitted to a court for judicial determination as the parties understand that such matters are religious in nature.

REPRESENTATION

I hereby represent that I am fully familiar with and that I fully meet and will continue to meet all requirements to serve as a Church staff member and a member of the Sea Organization.

TERMS AND CONDITIONS

I understand and agree that my participation as a member of the Sea Organization shall be based upon the following:

1. SERVICE HOURS AND EXTRA SERVICE. Sea Organization members serve pursuant to their religious commitment and are on call as needed 24 hours a day seven days a week to carry out their duties.
2. HOLIDAYS. Three (3) weeks per continuous active year of service.
3. PENSION. The Church does not provide a formal pension or retirement program.
4. FURNISHING OF NECESSARIES. Sea Organization members serve pursuant to their personal religious commitment and conviction rather than for monetary gain or other traditional commercial or financial motives or incentives. Nevertheless, the Church will, pursuant to this covenant, furnish certain necessities in accordance with established ecclesiastical policy including a small weekly allowance. The furnishing of these necessary items is solely intended to provide an opportunity for the Church to establish an appropriate environment within which religious and spiritual awareness may receive the greatest prospect for enhancement and in which such matters constitute the sole reward for services. The amount of material support may vary depending upon economic conditions generally prevailing within the Church.
5. POLICY. Policy is defined as the long-range truths or facts which are not subject to change expressed as operational rules or guides. Sea Organization members are subject to existing Church policy which is published in different types of directives authorized by Church management and which is subject to amendment, deletion and/or addition with or without prior notice. Sea Organization members study and receive examination on their knowledge of the different directives relating to their activities and upon other directives as from time to time are necessary. Sea Organization members may be dismissed in accordance with policy.

6. BREACH OF COVENANT. If a Sea Organization member participates in auditing and training without making the donations requested of other Scientologists and subsequently breaks this covenant either by leaving the Sea Organization or by being dismissed in accordance with policy, he has a moral obligation to make restitution in accordance with Church policy which must be paid if the person is to be again eligible to participate in religious services. This obligation is intended solely as a manifestation of applicable ecclesiastical ethics.

7. ETHICAL CONDUCT. As members of a religious order, Sea Organization members are expected to uphold a high degree of personal ethical conduct in accordance with Church policy and doctrine. Sea Organization members are governed by the ethics policies of the Church, which are designed to assist a person to become a more ethical, productive and happy being. As part of my obligation to uphold a standard of ethical conduct, I have read and agree to abide by "The Code of a Sea Org Member".

8. SERVICE WITH OTHER SCIENTOLOGY CHURCHES. It is acknowledged that as part of my duties as a Sea Organization member I will be posted and/or affiliated with individual Scientology Churches and/or related organizations wherein I will render service to forward the purposes of the Scientology religion. I further acknowledge that I may from time to time be transferred from one Church or related organization to another pursuant to ecclesiastical policy and need. I agree to abide by all the terms of this covenant with respect to my service to any Scientology Church or related organization.

9. ENTIRETY OF COVENANT. The Sea Organization or the Church shall not be obligated to honor any verbal promises or any other terms or conditions not specifically covered in this Covenant. This Covenant forms the entirety of the Church's agreement with the Sea Organization member and promises no specific counselling, training, posts or other benefits to any Sea Organization member beyond those set forth in this Covenant.

10. STATEMENTS TO MEDIA. To allow for the orderly administration and efficient management of the Church, it is the strict policy of the Church that only its designated representatives make statements to the media. Therefore, for the duration of my relationship with the Church, I agree to make no statements or comments to any representative of the press or any electronic or other media or any public statement of any nature concerning any Church of Scientology, its personnel, or L. Ron Hubbard, unless specifically authorized to do so in writing by the Church.

GENERAL RELEASE

(Read Carefully)

AS A MATTER OF RELIGIOUS PRINCIPLE, SCIENTOLOGISTS AGREE THAT THEY WILL RESOLVE ALL DISPUTES THROUGH THE ECCLESIASTICAL JUSTICE PROCEDURES OF THE CHURCH WHICH PROCEDURES SEEK FAIR AND JUST SOLUTIONS TO ALL VALID CLAIMS. AS A REAFFIRMATION OF MY COMMITMENT TO THE SCIENTOLOGY RELIGION AND THE SEA ORGANIZATION AND AS FURTHER CONSIDERATION AND INDUCEMENT FOR BEING PERMITTED TO PARTICIPATE IN THE SEA ORGANIZATION, I HEREBY AGREE TO THE FOLLOWING GENERAL RELEASE.

A. I HEREBY AGREE THAT I, MY HEIRS, DISTRIBUTEES, GUARDIANS, LEGAL REPRESENTATIVES AND ASSIGNS WILL NOT MAKE CLAIM AGAINST, SUE, ATTACH THE PROPERTY OF, OR PROSECUTE the Church, the Sea Organization and its members, any successor of L. Ron Hubbard, Religious Technology Center and its principals, Church of Scientology International, and/or any of its affiliated Churches, Missions, corporations, associations, partnerships or organization, and/or their agents, servants, successors, heirs, executors and assigns, (hereinafter collectively referred to as "the Releasees") for injury or damage resulting from the negligence or other acts, howsoever caused, by any Releasee or by any employee, agent or contractor of the Church, its affiliates, or other Releasee, arising out of or in any way connected with my membership in the Sea Organization, active participation in the Sea Organization or association with the Releasees.

B. I HEREBY RELEASE AND DISCHARGE THE RELEASEES from all actions, claims or demands I, my heirs, distributees, guardians, legal representatives or assigns ever had, now have or may hereafter have for injury or damage resulting from or any way connected with my membership in the Sea Organization, active participation in the Sea Organization or association with Releasees.

C. I FURTHER AGREE TO INDEMNIFY AND SAVE AND HOLD HARMLESS THE RELEASEES and each of them from any loss, inability, damage or cost, including but not limited to attorneys' fees they may incur, whether caused by the negligence of the Releasees or otherwise, as a result of (a) my breach of any terms and conditions contained herein; (b) my breach of the fiduciary duties owed to the Church and/or the Releasees; (c) my activity within the Church or my conduct in the community at large with regard to the Church and/or the Releasees whether or not such activity or conduct is pursuant to this Covenant; (d) any

statements made by me herein, which are now false or which hereafter become false; and/or (e) my membership or active participation in the Sea Organization or my association with Releasees.

I have carefully read the above terms of this general release and fully understand them.

I am aware that this is a release of liability, covenant not to sue and indemnity agreement between myself and the Sea Organization, the Church and/or its affiliated organizations and/or other individuals, and I understand and agree that by placing my signature at the end of this document I shall be bound by its terms.

CONCLUSION

I acknowledge that I have read and fully understand this Covenant and, before voluntarily affixing my signature below, completely understood its contents and all of the consequences of my agreements and waivers. I am joining staff and have become a member of the religious order known as the Sea Organization, of my own free will, solely to help forward the religious goals and tenets of the Scientology religion and the Church and not for monetary gain or solely to participate in auditing or training. I have been given the opportunity to consult persons of my choice and to discuss questions regarding this Covenant. I understand that by executing this Covenant I am accepting this commitment and making a formal religious vow to serve the Church for my entire lifetime. In accordance with Church doctrine, I declare that I have not ~~gone~~ past any word in this Covenant I have not fully understood.

5/10/98
Date _____ Signature of Applicant

NA
Signature of parent or guardian if a minor

The Church, in reliance on the truthfulness and sincerity of the Applicant's above representations and the legally and ecclesiastically binding nature of the Applicant's above promises and covenants, agrees to have _____ serve in accordance with the terms of this Covenant, including the information supplied, and upon the conditions stated.

THE CHURCH OF SCIENTOLOGY INC.

Date 5/10/98 By L _____

**Pledge of Religious
Commitment and
Application for Volunteer Service
to Church of Scientology Australia Inc**

I, _____ (print name), am applying to serve as a religious volunteer on the staff of Church of Scientology Australia Inc (hereinafter "the Church").

PLEDGE OF RELIGIOUS COMMITMENT

1. I am a Scientologist and want to dedicate the next five years [] two and one-half years [X] (check one), to the service of the Scientology religion and to accomplishing its religious goals. I also have pledged myself to the highest levels of ethical conduct as set forth in "The Creed of the Church of Scientology" and "The Code of a Scientologist," each of which I have read and understand.
2. I believe that the sacred goal of all Scientologists is to help each being regain his or her full spiritual potential. The path to this greater spiritual awareness was discovered by L. Ron Hubbard, the Founder of the Scientology religion, and is set forth in his written and recorded words that comprise the Scientology Scripture. I also believe that these advanced spiritual states can be attained only through the practice of Scientology's religious services.
3. I understand that the Church, like all churches and missions of Scientology, operates for the sole purpose of assisting individuals to attain their true spiritual potential through the practice of the Scientology religion.
4. I believe that serving on the Church's staff would be the greatest thing I could do to forward my personal sacred goal, the betterment of Mankind, and for this reason I now declare the deepest personal, spiritual commitment to Scientology as my religion and to accomplishing its religious purposes, by pledging the next few years in dedicated religious service to the Church.

PLEDGE OF RELIGIOUS SERVICE

I unconditionally volunteer for active service in the Church's religious program as a member of its staff on the following terms and conditions:

1. ACTIVE PARTICIPATION. I recognize and know to be true that the Church, like all

other churches of Scientology, is a spiritual hub for its parishioners and a key focal point of the religion in its community. The Church provides introductory lectures, workshops, seminars and other Scientology religious services to people new to the religion, and spiritual counseling and training in the Scientology Scripture to existing parishioners. The Church also provides other religious services for its parishioners such as marriages, funerals, naming ceremonies, ordinations of ministers and weekly Sunday services. The Church also works to make Dianetics and Scientology broadly known in its community and disseminates not only the Scientology faith but also the many social betterment programs Scientology supports. The Church provides a safe and stable place for all the Scientology activities in its area and for assisting its parishioners to move up the Bridge to Total Freedom.

I understand that all Church staff are expected to make a total commitment to their religious service and must be on post and performing their religious responsibilities every weekday for staff serving on the Church's Day Organization or every evening and all weekend for staff serving on the Church's Foundation Organization. I understand that I will be posted in the Church where I am most needed and that while my position may vary over time my primary duties will be contributing to the delivery and dissemination of Scientology services and the overall accomplishment of the Church's religious mission.

2. CONDUCT. I understand that all members of the Church's staff are expected to uphold the highest standards of personal ethical conduct at all times. I further understand that every Church staff member is expected to be totally familiar with and constantly observe the ecclesiastical, moral and ethical policies, rules, norms and practices of the Scientology religion and the administrative policies and procedures of the Church. These are all published in the form of Hubbard Communications Office policy letters and bulletins and various directives that are issued by Church of Scientology International, the Mother Church of the Scientology religion. I fully and gladly accept this strictest standard of ethical conduct.

3. CONFIDENTIALITY. I know that, as a church of the Scientology religion, the Church and its staff have access to some of the most sensitive, private and confidential information concerning the Church, its staff and parishioners, its former staff and parishioners, and other Scientology organizations in its geographical area. I recognize the highly private and spiritually sensitive nature of this information, particularly of information that results from the special relationship between a church and its parishioners that is subject to the legal "ministerial privilege" that cannot be broken. The Church and every other Scientology church and mission on the planet can be assured that I will maintain the confidentiality of all information that may come into my knowledge or possession in the course of my service to the Church. In this respect, I solemnly promise never to disclose any information that is considered confidential to anyone who has not

been authorized by the Church to receive it. In addition, I also promise that if I leave the Church staff for any reason, I will return all confidential information that is in my possession, my custody, or under my control at that time. I understand that I may be asked to sign a separate agreement or separate agreements on confidentiality that will spell out my obligations in greater detail.

4. FINANCIAL SUPPORT. My desire, and my intention, is to serve my religion as a Church staff member pursuant to my personal religious commitment and conviction rather than for monetary gain or other financial benefits or incentives. However, I understand that long-established Church policy is to create an appropriate environment so all individuals who serve on Church staff can focus exclusively on their religious service and other spiritual concerns and not be distracted by such secular matters as having to work to provide for the necessities of life. For this reason I understand that the Church will, if it is able, provide me with sufficient funds to cover the cost of such necessities in accordance with established Scientology policy. I also understand that no one is entitled to this material support as a matter of right, that its provision is always discretionary to the Church, and that what support the Church may provide me is likely to vary significantly in amount depending on its financial condition from time to time. I further understand that the Church does not provide a pension or other such benefits.

5. RESOLUTION OF PROBLEMS. Since my relationship with the Church and my fellow staff members is strictly religious and based solely on my deeply-held spiritual commitment to the Scientology religion, I believe that any problem that may arise out of this relationship is also strictly religious in nature. Therefore, I agree that any problem between me and the Church of Scientology (whether the Church or any other Scientology church, mission or related organization) or any fellow staff member that may arise during or related to my service on staff is to be handled in accordance with the doctrines of the Scientology religion, including the Chaplain and Scientology ethics and justice procedures. In this respect, I understand that the first step in this procedure is to summarize the problem in writing and submit it to the Hubbard Communications Office, Department of Inspections and Reports, and I agree to follow this process.

COMMITMENT

I have read this Pledge of Religious Commitment and Application for Volunteer Service very carefully and have had every opportunity to get anything in this document that I may not have understood clarified. I can say without hesitation that I fully understand the terms and conditions on which my volunteer service will be based if my application is accepted. With this in mind, and with full knowledge of what I am doing, I ask to be accepted as an active participant on the Church's staff and a member of its religious community. I make this pledge and application of my own free will, solely to help forward the religious goals

and tenets of the Scientology religion and the Church itself. By signing this application I am making a formal religious vow to participate in the Church's religious program on the basis of the specific terms and conditions stated above and no others.

Dated this 4th day of FEBRUARY, 2010.

(SIGNATURE OF APPLICANT)

(Printed Full Name)

(Home Address)

(SIGNATURE OF WITNESS)

(Printed Full Name)

(SIGNATURE OF PARENT OR GUARDIAN IF A MINOR)

(Printed Full Name)

(Home Address)

Church of Scientology Australia Inc, in reliance on the truthfulness and sincerity of your representations, and the legally and ecclesiastically binding nature of your promises, agrees to accept you as an active volunteer staff member and as a member of its religious community.

CHURCH OF SCIENTOLOGY AUSTRALIA INC

By Its:

PCO

(Title)

(Signature)

(Signature)

Date:

4/2/10



Sea Organization

RELIGIOUS COMMITMENT

I DO HEREBY AGREE to the religious commitment of membership in the SFA ORGANIZATION, and, dedicate myself to achieving the goal shared by Sea Org members, which is to bring about spiritual freedom of all beings through the application of LRF's technology.

Being of sound mind, I do fully realize and agree to abide by the purpose shared by Sea Org members which is to get ETHICS IN on this PLANET AND THE UNIVERSE, and fully and without reservation, subscribe to Sea Organization discipline, mores and conditions and pledge to abide by them.

THEREFORE, I COMMIT MYSELF TO THE SEA ORGANIZATION FOR THE NEXT BILLION YEARS. (As per Flag Order 232).

11-5-05
Date

Signed

11-5-05
Date

Witness

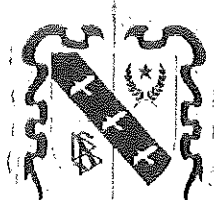
Date

Witness

Have the Sea Org Recruiter perform the Sea Org Swearing In Ceremony

Your Signature

Recruiter's Signature



RESERVUS ET

Post Descriptions

EXECUTIVE DIRECTOR: The Executive Director is the highest executive in a local church of Scientology, responsible for ensuring all of the activities and operations of his church are performed, that his church is viable and expanding, reaching out to the community and that the ministry of Scientology religious services are carried out in an orthodox manner resulting in the salvation of his congregation. He could be considered the chief pastor of the local church with the welfare of his staff and the salvation of his congregation in his care.

ORGANIZATION EXECUTIVE SECRETARY: A Church of Scientology is divided into 9 divisions. The OES is above and responsible for the divisions three, four and five, which are, respectively, the Treasury Division, Technical Division and Qualifications Division. The functions of the Treasury Division are described below in the description of the duties of the Treasury Secretary. The Technical Division is the part of the Church where the two central religious services of the Scientology religion, auditing and religious training, are ministered. This division contains many auditors (ministers) ministering spiritual counseling to parishioners as well as a number of other ministerial and support functions all directly involved in the ministry of auditing. It also includes course supervisors and related staff who minister religious training to parishioners. It is through auditing and religious training that spiritual salvation is attained in Scientology and these sacraments are conducted in the Technical Division. The Qualifications Division performs an oversight function on the orthodoxy of the ministry of religious services in the Technical Division as well as in all of the other parts of the organization. It has a function of caring for the training and enhancement of the staff and ensuring that they themselves advance toward their own spiritual salvation.

PUBLIC EXECUTIVE SECRETARY: The PES is the executive over the three Public Divisions of the Church. This includes the main outreach activities of the Church to the public to disseminate the religion and interest new people in Scientology, the activation of field ministers, the ministry of introductory religious services to new people and the Church's community activities through volunteers and direct work of the Church. The Church's volunteer minister program, which was activated to aid victims of the Sept 11 attacks, for example, comes under the PES. The Church's Chaplain comes under the public divisions, which includes marriage and family counseling and assistance to those in need or distress.

HCO EXECUTIVE SECRETARY: The HES is over divisions 1 and 2 of the organization. Division 1 is responsible for the personnel, communication and ethics. The inflow and outflow of the organization is handled through the communication department. All personnel matters are part of division 1 and the administration of the Church's ecclesiastical ethics and justice system is in this division. Division 2 is the Dissemination Division, which is responsible for dissemination of the Scientology religion to the Church's existing congregation and in making sure that the congregation is cared for and each individual makes progress and continues up the Bridge To Total Freedom. Individual registrars (see description below) are under this division. The HES is

directly involved in many of the functions of these two divisions and ultimately responsible for the ethics of the staff, discipline of the organization, progress of parishioners toward salvation and dissemination of the religion to the congregation.

EXECUTIVE ESTABLISHMENT OFFICER: The Exec Esto is responsible for establishing the organization, its staff and the lines and functions. This would largely involve filling holes and making sure the many existing functions work smoothly together.

HCO AREA SECRETARY: The HAS is in charge of Division One of the organization responsible for personnel, communication and ethics -under the HES described above. In brief this post has the responsibility for the establishment of the organization and the internal workings that make it possible for all other parts to function. The HAS supervises the ethics and discipline of the staff and congregation and the administration of the ecclesiastical ethics and justice system of the Church.

COURSE SUPERVISOR: One of the two principle religious services ministers in Scientology is religious training. This is conducted in a course room overseen by a Course Supervisor. Religious training is based solely on the Scriptures of Scientology, the written and recorded words of the Founder of the religion, L. Ron Hubbard. The Supervisor's job is to ensure that students assimilate standard (orthodox) Scripture and nothing else and that they can apply what is learned. L. Ron Hubbard developed a technology of study which isolated the three major barriers to study, those three things that prevent someone from learning and this technology is employed by the Supervisor in the study of Scientology Scripture.

WORD CLEARER: The most important of the three barriers to study, as set forth in Scientology doctrine, is the misunderstood word. Mr. Hubbard found that when a person encounters a word he or she does not understand it prevents the learning of the subject being studied and has other manifestations. This was found to be the main barrier to students being able to assimilate Scientology and advance up the Bridge to Total Freedom – i.e. to spiritual salvation. A word clearer has the very essential role of helping students to locate and clear up words they do not understand and in this way performs a vital function in assisting the advancement toward spiritual salvation.

COURSE ADMINISTRATOR: The Course Admin works together with the Course Supervisor to see to the orthodox conduct of Scientology religious training. The Course Admin makes available the Scriptural materials that are studied, assists students and the Supervisor and performs an array of duties all involved with making sure that training occurs and that students are able to advance easily.

PURIFICATION RUNDOWN IN CHARGE: L. Ron Hubbard mapped the Bridge To Total Freedom, which is the route that a person follows and advances upon through auditing and training in order to reach the highest levels of spiritual awareness and achieve spiritual salvation. In the current society, due to the widespread use of drugs, both legal and illegal, the high levels of toxins in the air, the water, the food and the

environment, the spirit is often in a body that has been poisoned for years. ML Hubbard discovered that this was blocking spiritual advancement as a person in this condition could not advance as easily or at all unless this was handled. The Purification Rundown removes the drugs and other toxins from a person's body and frees the spirit from their effects resulting in spiritual improvement and making it possible for a person to advance in Scientology. The Purif I/C is the person who conducts the Purification Rundown.

TREASURY SECRETARY: The Treasury Secretary is responsible for all of the financial administration of the Church including income, disbursements and maintenance of records and Church assets.

REGISTRAR: The Registrar is a key position in the Church in the Dissemination Division who has responsibility for ensuring that the parishioners of the Church stay in contact with the Church and continue their spiritual advancement up the Bridge. When someone completes a religious service, whether auditing or training, the registrar assists him to determine what his next step will be and to make sure that he continues his spiritual progress. The Registrar is one of the main contact points of the Church with its congregation, keeping them active and participating and informed of the Church's activities and events.

TECHNICAL TRAINING CORP: Those on the TTC are involved in training in Scientology Scripture for future posting in the Technical or Qualifications Divisions. The TTC is where auditors and supervisors are trained. These ministers in training also directly minister auditing and training to others as part of their own training and apprenticeship under more highly trained staff.

ADMIN TRAINING CORP: These are staff who are in training in the religious technology of Church administration in preparation for holding an administrative position in the Church.

HCO EXPEDITOR: This is a temporary position for someone newly on staff who has not yet been posted or who is for some reason between posts. Such a person helps out generally and does whatever is needed to forward the organization's activities until such time as he is posted.

BOOK STORE OFFICER: This is a position for a staff member whose religious duties include the dissemination to the parishioners by introducing them to lectures, films, and other presentations of church materials.

CENTRAL FILES ADDRESSO OFFICER: This person is responsible for all of the record keeping of parishioners activities within the Church, including their participation in religious services.

HUBBARD GUIDANCE CENTER AUDITOR: This staff member ministers spiritual counseling to church parishioners.

SENIOR CASE SUPERVISOR: This person oversees the technical training and the ministry of auditors who deliver spiritual counseling.

PRESIDENT: This person is part of the executive structure and is there to ensure each parishioner as a member of the Church is given the best possible service.

PRESIDENTS' COMMUNICATOR: This is the Deputy to the President and basically in the Presidents' absence would oversee any and all activities and coordinate the service being delivered to the parishioners.

ETHICS OFFICER: This church position is designed to assist parishioners in handling various aspects of one's life that might inhibit spiritual freedom and attainment.

STAFF SECTION OFFICER: This person assists church staff members to fulfill their individual programs in their ministerial training.

CHAPLAIN: The purpose of this position is to help the Church minister to others, to succor and comfort those whose burdens have been too great.

LRH COMMUNICATOR: This person ensures that the Church staff and parishioners receive all the religious technology that is available in the Church and that it is 100% pure and per Mr. Hubbard's instruction.

VOLUNTEER MINISTER IN CHARGE: This person trains all parishioners and groups in the religious techniques so as to minister to people.

EVENTS IN CHARGE: This person organizes and presents to the staff and parishioners events to introduce new people to the church through films, lectures, events, community activities and such.

ESTATES MANAGER & OFFICE: This office and its personnel oversee and ensure that the premises of the Church building are maintained in a manner mandated by Scripture so as to provide religious services. The manner in which the Church physically is laid out and functions itself is a matter of Scientology doctrine as described in Hr. Hubbard's writings; this Office insures that these mandates are complied with and maintained.

FLAG BANKING OFFICER: This person is oversees the financial administration of the Church including income, disbursements and maintenance of records and Church assets. These functions also are a matter of written scripture.

DEPUTY/FLAG BANKING OFFICER FOR MORE: This person oversees the religious dissemination and marketing activities.

FLAG REPRESENTATIVE: This person is part of the executive structure which ensures that the programs for the Church are followed and the ministration of religious services comes about.

QUALIFICATIONS SECRETARY: This position ensures that staff and parishioners are competently ministering to society and corrects and oversees apprenticeships for minister training.

DIRECTOR OF SPECIAL AFFAIRS: This position is part of the executive structure of the Church and works in and with the community, the staff and its parishioners in furthering social and other reforms in society for the betterment of mankind.

SCIENTOLOGY
IDEAL
 ORGANIZATIONS

Auditors Wanted

The HBC needs staff Auditors. Outfit pay.
 Tough preclears. Impossible hours. But we
 groom staff auditors into the smoothest auditors in
 the world and you're close in on the greatest
 push in the last 2500 years.

Many Apply few are chosen.

John Shabert

BECOME A STAFF AUDITOR

Simply fill out this form and mail it in.

Name: _____

Address: _____

City: _____

State: _____ Postal Code: _____ Country: _____


Phone: _____ E-mail: _____

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JOIN STAFF


CONTACT THE PERSONNEL HOTLINE

ON 0433029677

 stainglasslwr.jpg

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 AnsaMediat

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The HGC needs staff Auditors. Careful pay.
 Tough preclears. Impossible hours. But we
 groom staff auditors into the smoothest auditors in
 the world and you're close in on the greatest
 push in the last 2500 years.
 Many apply few are chosen.
John Harrison

**You can help to bring about
 a sane planet.**



SEA.ORG MEMBERS ARE VOLUNTEERS IN THE MOST IMPORTANT CHALLENGES OF SCIENTOLOGY - FROM THOSE DELIVERING THE HIGHEST LEVELS OF TRAINING AND THE OTI LEVELS TO THOSE EFFORTING ALL-LEVEL ASTROCAL MANAGEMENT AND INTERNATIONAL DISSEMINATION.

Simply fill out the below, cut along the dotted line, fold so the Business Reply shows in front, tape it shut and drop it in a mailbox today. Or call **(02) 9692 7300** or e-mail seaorg@scientology.net.au and ask for the Personnel Director to find out more.

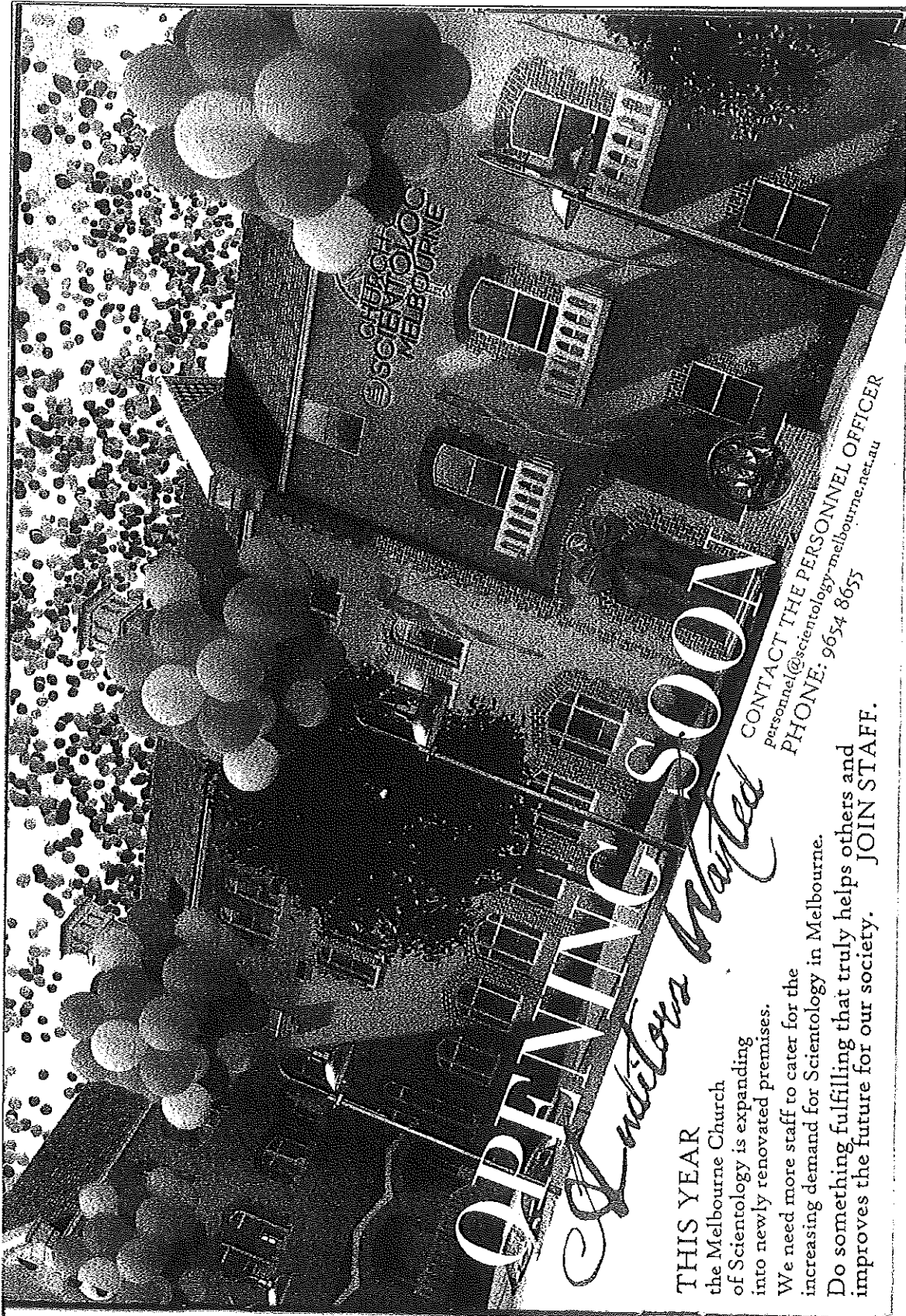
Name: _____ Phone: _____

Address: _____

City: _____ State: _____

Postal code: _____ E-mail: _____

Do you have any skills or experience in the following fields? If so, please mark which one(s).



OPENING SOON

Anditors Wanted

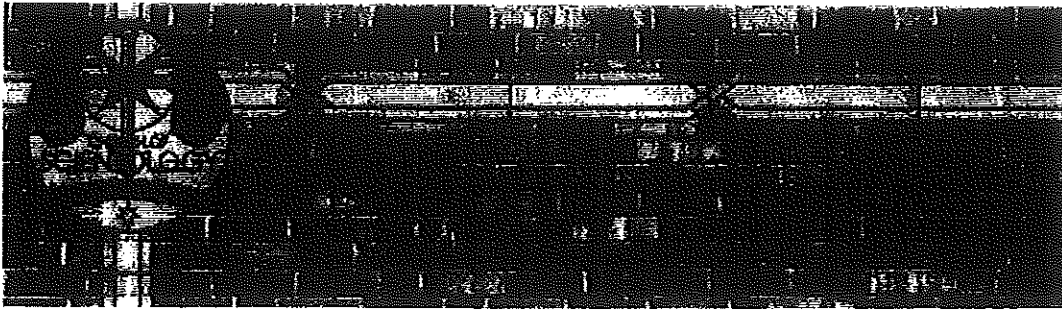
THIS YEAR

the Melbourne Church of Scientology is expanding into newly renovated premises.

We need more staff to cater for the increasing demand for Scientology in Melbourne.

Do something fulfilling that truly helps others and improves the future for our society. JOIN STAFF.

CONTACT THE PERSONNEL OFFICER
 personnel@scIENTOLOGY-melbourne.net.au
 PHONE: 9654 8655



“Never, never give way to this one: ‘Well, I’ll be saner tomorrow or I’ll be better able to judge tomorrow and therefore I’ll judge tomorrow.’

“Nu-huh. Judge today. Figure it out today, right now. Always go on the basis, ‘Well, I’m always sane, my judgement is never wrong. I can’t be wrong anyhow. I am always right.’ Because who knows – who knows, you might be righter than you know.”

-L. Ron Hubbard

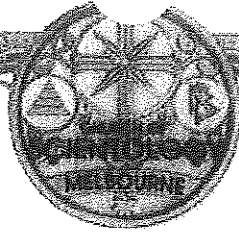
Definitions of Dianetics and Scientology, Other Philosophies
London Professional Course Lectures I
10 November 1952

MELBOURNE IS MAKING AN IDEAL ORG IN 2010

It is happening now, and we are making it happen. We have a strong organization that will triple in size in the next 6 months, with your help. Join the dedicated team that is going to clear Melbourne and bring sanity to this area and the lives of others.

BE A FOUNDING STAFF MEMBER OF THE MELBOURNE IDEAL ORG.

JOIN STAFF
CONTACT THE PERSONNEL
HOTLINE ON 0433029677



"So my own philosophy is that one should share what wisdom he has, one should help others to help themselves..."

"If things were a little better known and understood, we would all lead happier lives."

"And there is a way to know them and there is a way to freedom."

L. Ron Hubbard, from Scientology: A New Slant on Life

This year the Melbourne Church of Scientology is expanding into a newly renovated premises.

We need more staff to cater for the increasing demand for Scientology in Melbourne.

Do something fulfilling that truly helps others and improves the future for our society.

JOIN STAFF

Contact the Personnel Officer on 9654 8655,
or email personnel@scientology-melbourne.net.au



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Church of Scientology Melbourne
12-14 Russell St,
Melbourne, VIC, 3000
Ph: 9654 8655
www.scientology-melbourne.com.au



UNIT PAY
NO TAX FREE THRESHOLD
UNIT VALUE: 6.207

UNITS: 4.5 X .8 = 3.6

ANNEXURE 92.30
-4.00

SIGNATURE _____

TOTAL: 26.45

SYDF STAFF ALLOWANCE DISBURSEMENT VOUCHER

NAME
ADDRESS

SSN 364-150-752

DV No. PD 16585
DV Date 18-Mar-2010
WE Date 25-Mar-2010

ITEM	ADDITIONAL DATA	AMOUNT
UNIT PAY		
UNIT VALUE: 6.207	UNITS: 4 X 1 + 1 = 5	31.00

SIGNATURE _____

TOTAL: 31.00

SYDF STAFF ALLOWANCE DISBURSEMENT VOUCHER

NAME
ADDRESS

SSN

DV No. PD 16584
DV Date 18-Mar-2010
WE Date 25-Mar-2010

ITEM	ADDITIONAL DATA	AMOUNT
UNIT PAY		
UNIT VALUE: 6.207	UNITS: 3 X 1 = 3	18.60

SIGNATURE _____

TOTAL: 18.60

SYDF STAFF ALLOWANCE DISBURSEMENT VOUCHER

NAME
ADDRESS

SSN 402-245-066

DV No. PD 16583
DV Date 18-Mar-2010
WE Date 25-Mar-2010

ITEM	ADDITIONAL DATA	AMOUNT
UNIT PAY		
NO TAX FREE THRESHOLD		
UNIT VALUE: 6.207	UNITS: 6 X .8 + 1 = 5.8	34.00
		-4.00

SIGNATURE _____

TOTAL: 30.00

SYDF STAFF ALLOWANCE DISBURSEMENT VOUCHER

ANNEXURE 9

Address

SSN

DV No. PD 16078
 DV Date 04-Jan-2010
 WE Date 07-Jan-2010

ITEM	ADDITIONAL DATA	AMOUNT
NIT PAY	UNITS: 3 X 1 + 1 = 4	17.35
TAX FREE THRESHOLD		-3.00
NIT VALUE: 4.346		

SIGNATURE _____ TOTAL: 14.35

SYDF STAFF ALLOWANCE DISBURSEMENT VOUCHER

Address

SSN

DV No. PD 16077
 DV Date 04-Jan-2010
 WE Date 07-Jan-2010

ITEM	ADDITIONAL DATA	AMOUNT
NIT PAY	UNITS: 6.37 X 1 = 6.37	27.65
NIT VALUE: 4.346		

SIGNATURE _____ TOTAL: 27.65

SYDF STAFF ALLOWANCE DISBURSEMENT VOUCHER

Address

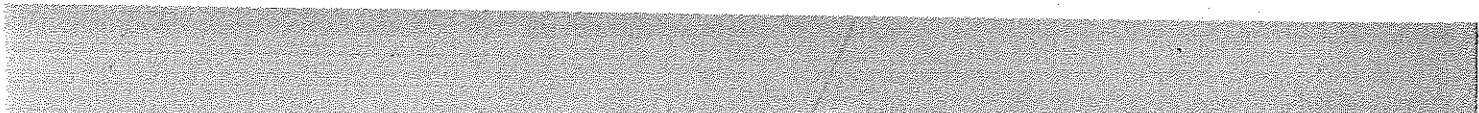
SSN 352-315-906

DV No. PD 16076
 DV Date 04-Jan-2010
 WE Date 07-Jan-2010

ITEM	ADDITIONAL DATA	AMOUNT
NIT PAY	UNITS: 2 X 1 = 2	8.65
TAX FREE THRESHOLD		-1.00
NIT VALUE: 4.346		

SIGNATURE _____ TOTAL: 7.65

SYDF STAFF ALLOWANCE DISBURSEMENT VOUCHER





Tax file number declaration

This declaration is NOT an application for a tax file number.

- Use a black or blue pen and print clearly in BLOCK LETTERS.
- Print X in the appropriate boxes.
- Read all the instructions before you complete this declaration.

www.ato.gov.au

Section A: To be completed by the PAYEE

1 What is your tax file number (TFN)?

1 2 3 4 5 6 7 8 9 0

See Privacy of Information on page 5 of the instructions.

OR I have made a separate application/enquiry to the Tax Office for a new or existing TFN.

OR I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.

OR I am claiming an exemption because I am in receipt of a pension, benefit or allowance.

2 What is your name?

Title: Mr Mrs Miss Ms

Surname or family name

1 2 3 4 5 6 7 8 9 0

First given name

1 2 3 4 5 6 7 8 9 0

Other given names

1 2 3 4 5 6 7 8 9 0

3 If you have changed your name since you last dealt with the Tax Office, show your previous family name

1 2 3 4 5 6 7 8 9 0

4 What is your date of birth?

Day: 01 / Month: 01 / Year: 1981

5 What is your home address in Australia?

1 2 3 4 5 6 7 8 9 0

1 2 3 4 5 6 7 8 9 0

Suburb or town

1 2 3 4 5 6 7 8 9 0

State

VIC

Postcode

3100

Once Section A is completed and signed, give it to your payer.

Section B: To be completed by the PAYER (if you are not lodging via electronic media)

1 What is your Australian business number (ABN) or your withholding payer number?

Branch number (if applicable)

50 062 216 607

2 If you don't have an ABN or withholding payer number, have you applied for one?

Yes No See 'More information' on page 6 of the instructions.

3 What is your registered business name or trading name (or your individual name if not in business)?

CHURCH OF

SCIENTOLOGY

1 2 3 4 5 6 7 8 9 0

DECLARATION by payer: I declare that the information I have given is true and correct.

Signature of payer

Date: 04 / 02 / 2010

There are penalties for deliberately making a false or misleading statement.

6 On what basis are you paid? (Select only one.)

Full-time employment Part-time employment Labour hire Superannuation Income stream Casual employment

7 Are you an Australian resident for tax purposes?

Yes No You must answer No at question 8.

8 Do you want to claim the tax-free threshold from this payer?

Only claim the tax-free threshold from one payer.

If you have more than one source of income and currently claim the tax-free threshold from another payer, do not claim it now.

Yes No Answer No at questions 9 and 10 unless you are a non-resident claiming a senior Australians, zone or overseas forces tax offset.

9 Do you want to claim the senior Australians tax offset by reducing the amount withheld from payments made to you?

Yes Complete a Withholding declaration (NAT 3093), but only if you are claiming the tax-free threshold from this payer. If you have more than one payer, see page 3 of the instructions. No

10 Do you want to claim a zone, overseas forces, dependent spouse or special tax offset by reducing the amount withheld from payments made to you?

Yes Complete a Withholding declaration (NAT 3093). No

11 (a) Do you have an accumulated Higher Education Loan Programme (HELP) debt?

Yes Your payer will withhold additional amounts to cover any compulsory repayments. No

(b) Do you have an accumulated Financial Supplement debt?

Yes Your payer will withhold additional amounts to cover any compulsory repayments. No

DECLARATION by payee: I declare that the information I have given is true and correct.

Signature

Date: 04 / 02 / 2010

There are penalties for deliberately making a false or misleading statement.

4 What is your business address?

42-47 RUSSELL

STREET

Suburb or town

NEEBOURNE

State

VIC

Postcode

3000

5 Who is your contact person?

6

Business phone number

6 If you no longer make payments to this payee, print X in this box

Return the completed original Tax Office copy to:
For WA, SA, NT, VIC or TAS: Australian Taxation Office, PO Box 795, ALBURY NSW 2640
For NSW, QLD or ACT: Australian Taxation Office, PO Box 9004, PENRITH NSW 2740

Payers can lodge this information to us electronically or by paper within 14 days of receipt. Ensure you keep a copy in a secure place.

TAXPAYER-IN-CONFIDENCE (when completed)

Income Year
1 July 1997 to
30 June 1998

Australian Taxation Office
1998 Group Certificate

Tax File Number

Employer's Surname/Family Name

Employer's Given Name(s)

Street No. and Street Name

Suburb/Town/City

Postcode

Period of Employment (If not employed for full year, state period employed)

01/07/1998 to 21/05/1998

Allowances (Give details)

Lump Sum Payments (Whole dollars)

Amount (Whole dollars)

Union Fees, etc
Name of Organisation

Gross Salary, Wage, Bonus, etc. (Whole dollars)
(excluding amounts shown under 'Allowances'
or 'Lump Sum Payments')

Tax Instalments Deducted (include cents)

Total Allowances ▶ \$

Tax Instalments deducted - whole dollars only in words

Thousands

Hundreds

Tens

Units

Cents

54360

PAVE Account No.

15086076

Name of Employer

Church of Scientology

Signature of Authorised Person

Date

30/06/98

AC/VA/SEN (if applicable)

008307531

Signature of Authorised Person

Date

30/06/98

NAT 46-697

Employee's Tax Return Copy: Must be sent to the Taxation Office by the employee in accordance with the notes on the back of the Employee's Personal Records Copy.