



ANNUAL REPORT 2022-23



PRESIDENT'S REPORT

JANELLE FAWKES

Having joined the SWOP NSW committee in tumultuous times in 2021, I am proud of the progress of the organisation to build back capacity and strength and take foundational steps toward necessary cultural change that comes with independence. As I depart the role there is still much to do, but much has been achieved and I thank all staff, committee members and membership who have contributed to these achievements.

The organisations engagement with the NSW sex work community, partnership building and advocacy over the year has put the unfinished business of achieving the full decriminalisation of sex work in New South Wales back on the radar. Alongside the repeal of Part three of the Summary Offences Act, anti-discrimination protections that cover 'sex work' and 'sex workers' as protected attributes, are part of an Equality Bill introduced to parliament this year. These areas of advocacy will continue inline with goal four of our Strategic Plan.

This year SWOP NSW has written, or collaborated on, key reports highlighting the experiences of trans sex workers, barriers to reporting sexual and family violence, and the experiences of sex workers with disability. Each report documents experiences often overlooked and makes key recommendations that will inform policy. All three identify the critical need for the full decriminalisation of sex work and anti-discrimination protections. The report to the Special Commission of Inquiry into LGBTIQ Hate Crimes SWOP NSW also recognises the need for vilification protections for sex workers in New South Wales.

We were sadly once again reminded of the way stigma, discrimination and vilification impact our community and manifest into violence. We all witnessed the New South Wales courts consider the case against the man who killed Kimberley McRae; and deliver a verdict of manslaughter, not murder. As a community we are left to keep Kimberleys name alive and continue to demand the systemic changes needed for trans sex workers to be safe from violence and able to access justice.



This year we have lost community members and while I will not name them here I want to note their passing. I'm proud that while grieving, the sex worker community also makes space to celebrate these valuable colleagues and friends.

As I write this report the media in New South Wales and throughout Australia is flooded with reports on the expansion and continuation of Operation INGLENOOK, likely to result in increased brothel raids here and across the country. Short sighted policy approaches focused on raids and surveillance are not new to sex workers. We are reminded how federal policy, when developed without consultation with sex worker organisations, can undermine the benefits achieved at a state or territory level through decriminalisation. Asian migrant members of our community are scared, as are we, that this will set us back to the early 2000s when brothel raids were constant and achieved no benefit for sex workers. The impact was significant, making many fearful of authorities and unlikely to report any crime or workplace problem. Sex workers were deported without the ability to respond to visa assessments. This re-emergence unfortunately means we are heading into an unhealthy policy environment for sex worker rights and access to justice and health. Unless there is recognition of the negative impacts of policy, often made under the guise of preventing trafficking, and how sex workers are always impacted by these policies it will be a long road ahead.

This Annual Report highlights its work over the year and shows that the organisations' core peer education, outreach and community development work returned to pre-COVID levels during this year. SWOP NSW has continued to work with the Ministry of Health and other partners in re-engaging our communities with testing and health services and prevention strategies. This has often included fast action from staff to undertake targeted outreach and support, as and where needed. Responding to the needs of sex workers is where SWOP NSW is always at the core of the work.

I would like to take this opportunity to thank the staff at SWOP NSW for their work, the organisation's membership for the many ways in which you have contributed to the organisation over the year, and the Governance Committee for their important strategic steering.

I have had to take considerable time off from the role this year due to health issues and I would like to recognise the many ways the Vice President Giselle and Treasurer Charlotte have stepped up and supported strong and consistent governance over this period.

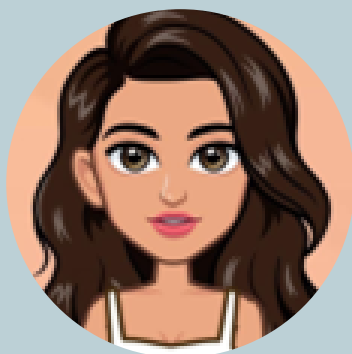
As I leave my term as President, I'm reminded that each and every one of us has a role in making a sex worker organisation what it is. Each of our roles contributes to the outcome. The multiple parts of the organisation: its governance, staff team and membership contribute equally toward its whole. We each have important responsibilities and decisions to make as to how we approach these. We each contribute to the organisation's failures and achievements. My hope is that SWOP NSW will continue toward greater cohesion, with all, regardless of the role you play, working toward meeting its strategic goals. The goals that were set by its membership, the New South Wales sex worker community.

GOVERNANCE COMMITTEE



Janelle Fawkes - President

Janelle is passionate about good governance and believes in the skills, strength and capacity of sex workers. Janelle started work as a sex worker in New South Wales and has worked in and undertaken governance roles in several sex worker organisations, including 10 years as CEO of Scarlet Alliance. She was also involved in the committee supporting SWOP's transition to independence.



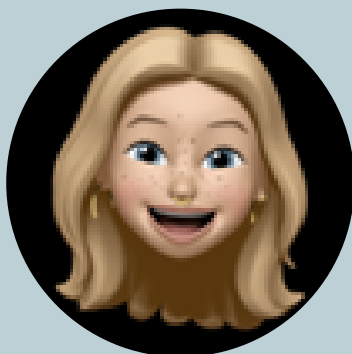
Giselle Lucas - Vice President

Giselle (she/her) is an Eora based sex worker, artist, writer and advocate. Approaching a decade as a sex worker- she joined SWOP NSW Executive Committee in 2020 with hopes to provide insights from her double life as a political organiser and skills from her time working in media and communications. Giselle has 10 years' experience in media, social justice fields and not-for-profits, and a loud and vocal passion for sex worker rights, community building, policy, tech, and human rights.



Charlotte - Treasurer

Charlotte has been working in the sex industry from the 2010s. In December 2020, she joined the SWOP NSW as the treasurer. She brings her experience as a sex worker and an accountant working in not for profit organisations into the treasurer's role. She believes in social justice especially for sex workers, LGBTQIA+ and other marginalised people. Having SWOP NSW in a strong financial and resilient position is also important to her.



Eliza - Secretary

Eliza has recently joined the SWOP NSW board as secretary and has previously held a policy officer role at Scarlet Alliance. She has worked in varying areas of the sex industry for a decade, alongside studying Political Economics and working civvie jobs until 2019 when she became a full time sex worker. Eliza's core values in her SWOP NSW work include the right for individual sex workers to work safely & without discrimination in the way that suits them; as well as celebrating the strength, support and diversity within the sex working community.

GOVERNANCE COMMITTEE



B*! - Ordinary Member**

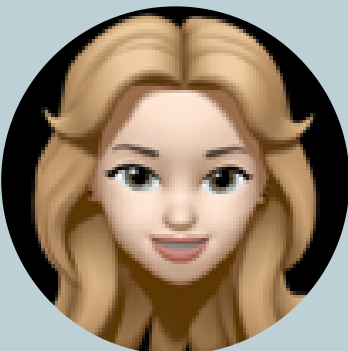
B***! has a diverse range of industry experiences beginning with phone sex in the eighties and ranging from a variety of platforms and lived experiences. They have notable experience in the GLBTIQ community, specifically the Bi plus and gender diverse community, and have worked in arts based practices and research design and collaborations relating to data collection of ethical and accurate information about marginalised communities. They attend a wide variety of industry events including NUAA events and have a strong belief in decriminalisation of sex work, anti-discrimination protections, law reform and improved practice research design where participants have a say in all levels of research, data and design. "nothing about us without us" motto. They have been on the board 2014- 2016 and 2022-2023.



Cleo Kali - Ordinary Member

Cleo (she/her) is an Eora based sex worker with more than ten years of experience across a broad spectrum of positions and working conditions, from establishment and independent FSSW to stripping, online content creation, and BDSM.

Most comfortable amongst politics, subcultures and communities that exist outside of accepted social expressions, these insights and relationships nourish a strong commitment to fighting for the rights of sex workers', LGBTQIA+ and other marginalised groups. Cleo believes passionately in the right to self-determination for all sex workers, and all people.



Lexie - Ordinary Member

Lexie is part of the dynamic, diverse and resilient community of Sex Workers. Motivated by the work undertaken and ongoing by SWOP NSW for health promotion, safety and rights, Lexie joined SWOP NSW as a board member in 2022. With 6 years full service industry experience under various forms of managements, establishments and independently in NSW and touring. Lexie has undergone training in Work Health & Safety Due Diligence and Duties of Officers and Directors training during her time as a Board member. Lexie believes access to a space for the sex work community to share and gain knowledge, information and resources is necessary for the safety, health and well-being of all sex workers.



CEO'S REPORT

JOANNA MEGAN

I returned to SWOP NSW in January 2023, taking over from outgoing CEO Brady, and sharing the CEO role with Chantell for the first six months of this year. After 14 years of warm and wholehearted service to the organisation and the community, Chantell has now retired to pursue personal goals, and will be greatly missed by all of us. I would like to extend my sincere and immense gratitude to her for the many things she achieved in her time at SWOP NSW, and for all the knowledge, wisdom and kindness she generously offered to sex workers, staff members and our partner services throughout.

In September 2023, we celebrated the commencement of Na Mon in her new role as Outreach Manager. Na Mon transitioned from a senior position on the SWOP NSW culturally and linguistically diverse outreach team, and also brings to the role a wealth of experience garnered through her activism in other spaces, including as a talented advocate for the Scarlet Alliance Asian Migrant Sex Worker Advisory Group.

The SWOP NSW Governance Committee, now including several members who have served multiple successive terms, has continued to provide steady and invaluable support as the organisation continues to navigate necessary change, and grow towards being the most proactive, responsive, relevant and generally effective version of itself possible. Whilst challenging at times, the work of updating internal systems and structures, expanding our interagency and other professional networks, and reassessing and reinventing the way we engage with the NSW sex work community is also rewarding, and we look forward to making further progress in the year ahead.

Advocacy was a highlight of the 2022-23 period, and remains an ongoing priority in 2023-24. We are currently campaigning for long overdue comprehensive anti-discrimination protections for NSW sex workers. The intentions of 1995 NSW sex industry decriminalisation are routinely undermined by the stigma, discrimination and vilification we are still subjected to on a daily basis - with devastating impacts on our access to accommodation, education, employment, banking, health services, safety and justice, and with particularly harmful consequences for those amongst us who contend with intersectional marginalisation. In order to complete the process of decriminalisation, we are also seeking the removal of Section 3 of the NSW Summary Offences Act – a collection of laws that criminalise some street based and other sex workers, otherwise restrict our ability to lawfully conduct business, and endanger our family members. Happily, both anti-discrimination protections for sex workers and required updates to the Summary Offences Act feature within Alex Greenwich's Equality Legislation Amendment (LGBTIQA+) Bill 2023. SWOP NSW Policy Officer Ellie and I joined a range of other organisations representing communities who would benefit from the implementation of this legislation to witness the introduction of the bill to NSW Parliament on the morning of 24 August 2023. The review of NSW Anti Discrimination Act, currently in progress, also provides an opportunity for some of this essential legislative change. We have so far provided a preliminary submission to the NSW law reform commission in relation to this, and urge all NSW sex workers to join us in coming months as we fight to have our human rights legally recognised and enshrined.



Negative interactions between NSW local councils and sex industry businesses have long been recognised as another impediment to true decriminalisation, with inequitable planning policies jeopardising sex work workplace health and safety in many locations. Partnering with the NSW Ministry of Health and a range of other NSW Government agencies, we are consulting with key stakeholders to investigate the details of and mechanisms behind current problems, and assess how they might best be addressed. During this period, we approached a broad range of sex industry owners and operators seeking their experiences and opinions. In April 2024, representatives of local councils from across NSW joined us for an online forum, where they provided information about existing processes and perceptions. We are now soliciting the views of NSW sex workers on this matter, and working to ensure that this process is accessible as possible, with modes of planned consultation to include both an in person forum and an online survey. This work represents a continuation of earlier advocacy, including the 2004 Sex Services Premises Planning Guidelines.

We are currently anticipating the publication of a SWOP NSW report on barriers to reporting sexual and domestic violence for sex workers, produced with funding from the Department of Communities and Justice. SWOP NSW Policy Officer Hana worked on this project, and engaged with sex workers, a range of legal, health and other support services, and police to provide this advice. Key concerns included but were not limited to lack of anti-discrimination protections, under resourcing of sex worker peer organisations, inadequate and insensitive police responses and court processes, and inhumane system wide approaches to temporary migrants who experience violence.

The hardship faced by migrant sex workers in multiple arenas was both highlighted and heightened this year, with state and national reviews of anti-trafficking and slavery policies currently underway. We have been sorely disappointed but not surprised by an excessive and unjustified focus on sex work, and the failure of various authorities to properly comprehend the nuanced approach required to ensure that sex workers are not harmed by policies that are incorrectly touted as being for their benefit. We condemn the recently increased raids on migrant sex worker workplaces, and have endeavoured to offer any support possible to those who have been and continue to be harmed by such actions. We will continue to work alongside Scarlet Alliance and its other member organisations to educate policy makers and other authorities, and would like to thank Scarlet Alliance for their tenacious advocacy on this issue to date.

Scarlet Alliance continues to convene a monthly meeting of Australian sex worker organisations, affectionately known as 'The National Cabinet of Whores'. This coalition formed during COVID-19 lockdowns to facilitate rapid collective crisis responses, and has remained a valuable source of information, resources and support. This has been especially useful this year for all policy matters – the insights offered by organisations in other states and territories who already have experience advocating for common issues has heavily informed our work, and allowed us to work towards some consistency at a national level, despite the very varied regulatory approaches to sex work in different jurisdictions.

Within NSW, we partner in a wide variety of ways with other services of relevance to sex workers. We perform regular outreach with sexual health clinic staff across the state, and hold quarterly Sexual Health Outreach Workers Network meetings to share information about emerging trends within the NSW sex industry, and devise strategies to respond to them. During 2022-23, we worked closely with sexual health services, HIV AIDs and Related Program units, and Public Health Units on occasion, to respond in a timely and meaningful way to the increased prevalence[GU1] [JM2] of sexually transmitted infections and blood borne viruses affecting our communities. The challenges encountered in making the Mpox vaccine accessible to sex workers illustrated the importance of ensuring sex workers are able to access sexual health services on an anonymous basis. At the time of writing this report, the Mpox vaccine is widely accessible to sex workers across NSW, for free and without any requirement for legal names or medicare details to be provided. Syphilis became a concern for the general population during this time, and for all subsections of the sex work community. SWOP NSW Resources Officer coordinated the swift development of a sex work specific Syphilis resource, published in English, Thai and Simplified Chinese. We continue to provide targeted education about Syphilis at SWOPconnect, on outreach and across all our social media platforms. With specific pages or profiles for the Chinese, Thai, Male and Private/General Outreach projects, we are currently utilising Facebook, X (formerly Twitter), Instagram, WeChat, Line and assorted hookup apps for men who have sex with men.

In addition to outreaching to and providing peer education at brothels, massage parlours, street based sex working areas, private sex work workspaces, sex on premises venues and strip clubs, we perform 'drop in outreach' (where we attend a service at an advertised time to connect with any of their service users who are also sex workers) at sexual health clinics, needle and syringe program outlets, homelessness services and Aboriginal health services.

We attend an array of interagency meetings, including community drug action teams, police and community meetings, council safety meetings, and STI/BBV program working groups. We regularly provide training to health, legal, Aboriginal, LGBTQI and other services, as well as NSW police, to improve access for and interactions with sex workers.



If elected, will you ensure all LGBTIQ+ people and sex workers are protected from discrimination?

swop

If elected, will you repeal the entirety of 'Part 3 Prostitution' of the Summary Offences Act 1988 (NSW)?"

swop

Our partnership with the Inner City Legal Centre remains incredibly important for SWOP NSW, and a vital community resource. Outreach team members make frequent referrals to ICLC for sex workers in need of legal assistance, with reasons including workplace health and safety issues, violence/assault, non payment for services, and unauthorised use of photographs and other marketing materials. We also work as appropriate with other legal services, including the Immigration Advice and Rights Centre, HIV AIDS Legal Centre, the Women's Legal Service and Redfern Legal Centre.

We greatly appreciated the collaboration of Equality Australia, the Gay and Lesbian Rights Lobby, Twenty10, BLAQ, NUAA, Hepatitis NSW, Positive Life and ACON, as we lobbied together in the lead up to the 2023 NSW state election, emphasising our shared concerns and supporting each other's service specific advocacy goals.

At the beginning of 2022-23, we welcomed several new outreach team members, and have since also been joined by a number of new support staff. As capacity has increased, our reach has expanded, and we have commenced 2023-24 strongly placed to achieve targets that have been hindered in previous years by COVID-19 lockdowns and their aftermath. Recognising that COVID-19 also impacted upon learning & development opportunities, we have scheduled a substantial amount of individual and all of staff training for the coming year, and will be represented at several conferences of relevance to our communities.

On 25 February 2023, Scarlet Alliance and SWOP NSW co-hosted a sex work and community float in the Sydney Gay and Lesbian Mardi Gras Parade, enjoying the return to Oxford Street in time for World Pride. We have recently received news that our 2024 Mardi Gras Parade application was successful - keep an eye on our social media, or subscribe to our monthly e-newsletter, for information about how to get involved. SWOP NSW also held a stall at Mardi Gras Fair Day on 19 February 2023. In June 2023, our community gathered for our Annual Hookers and Strippers Ball, timed to coincide with International Whores Day and themed 'Wet and Wild'. We are already looking forward to the 2024 Scarlet Alliance National Forum, on 8-10 November, taking place on Gadigal Land. See you at the conference, Film Night, Whore of the Year Awards Party, and Anti-Discrimination Rally. Our office will remain open for anyone seeking peer support, safer sex supplies and injecting equipment, or a quiet and comfortable space to take some time out.

I We hope to see as many old and new faces as possible throughout the coming year, to work together towards some very important objectives, and to take time to celebrate the diversity and strength of our precious community. SWOP NSW belongs to all NSW sex workers, and we encourage everyone to actively participate, by becoming a member, volunteering with us, and taking part in our workshops, forums, events and surveys, and to stay in touch via phone, email, or by visiting us at our office:

7/110 Botany Road Alexandria NSW 2015

(02) 9184 9466 / swopconnect@swop.org.au





95
OCCASIONS OF
SERVICE TO
STREET BASED
SEX WORKERS



4001
OCCASIONS OF
SERVICE TO
OTHER
SEX WORKERS



95%
SUCCESS RATE
ACCESSING
SSPS ON
OUTREACH



33
VISITS TO
REGIONAL/
RURAL AREAS



1328
OCCASIONS OF
SERVICE AT
SWOPCONNECT



44
WORKSHOPS FOR
SEX WORKERS



103
NEW
COUNSELLING
CLIENTS



376
COUNSELLING
SESSIONS



172165
CONDOMS
DISTRIBUTED



4959
UNITS OF
INJECTING
EQUIPMENT
DISTRIBUTED

ABORIGINAL OUTREACH PROJECT



SWOP NSW Aboriginal Outreach Workers Rusty and Rosa continued to support Aboriginal and Torres Strait Islander sex workers, including people who exchange sex for favours or work opportunistically.

This year we continued our work with the 414 Close the Gap group, a coalition of community health organisations that collaborate to engage with First Nations people. The 414 CTG team held stalls at community events including NAIDOC Week, Yabun Festival, and Koori Knockout. We also participated in a NAIDOC Panel at the National Centre of Indigenous Excellence, and communicated with other organisations during World Pride to ensure that Aboriginal & Torres Strait Islander community members were well provided for during this time.

Koori Knockout was a special highlight, because this year was the 50th anniversary of the rugby league tournament. As the biggest annual Aboriginal gathering in NSW, this attracts over 40,000 people each year. SWOP NSW utilised this opportunity to provide health promotion and peer support, and network with Aboriginal services alongside ACON, Hepatitis NSW, NUAA, Positive Life, and Health Equity Matters.

Rusty visited regional areas including the Mid North Coast, Hunter New England and Illawarra Shoalhaven districts, where she provided training at Aboriginal Medical Services and to other Aboriginal Service Providers about working with sex workers to increase access to culturally appropriate services.

Within Sydney, SWOP NSW holds regular drop-ins at local homelessness services including the Wayside Chapel, Matthew Talbot Hostel, and the Haymarket Centre, and Needle and Syringe Program outlets, as well as paying frequent visits to street-based sex working locations.

During our annual staff development event, the entire SWOP NSW team completed training on inclusive language and pronouns with BlaQ Aboriginal Corporation to improve our services and support for First Nations LGBTQIA+SB people.

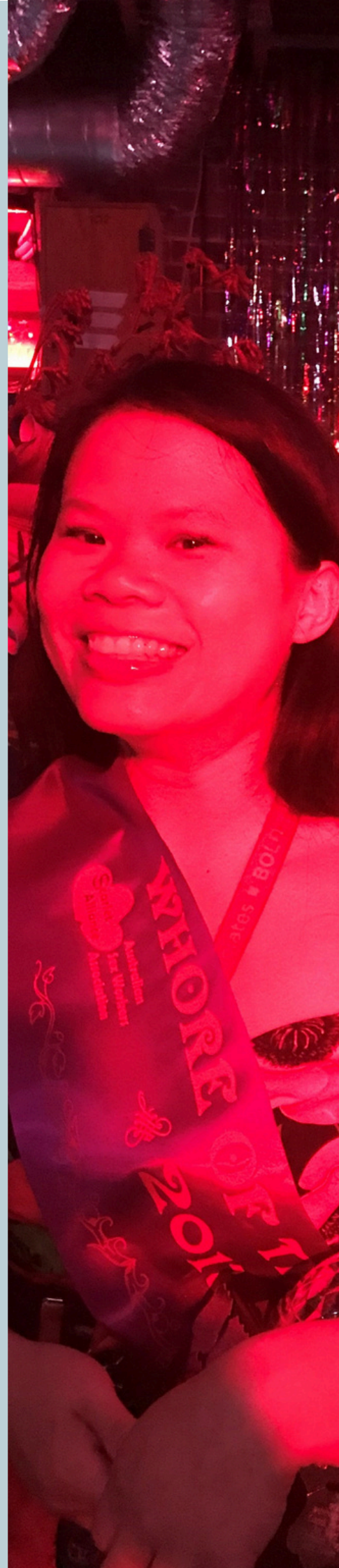
CHINESE OUTREACH PROJECT

This year the Chinese Outreach Project welcomed Kelly as our new Chinese outreach worker, alongside long term team member Na Mon. Kelly is from mainland China and speaks Mandarin. Na Mon speaks Mandarin and Cantonese.

To make SWOP NSW services as accessible as possible for Chinese sex workers, who may not wish to travel to our office, the Chinese outreach team conducts frequent outreach to brothels, massage parlours and private workers around Sydney and surrounding areas, and regularly visits regional and rural areas where Chinese sex workers operate. They share information about the range of services SWOP NSW offers, offer education about sex industry laws in NSW (often very different from the countries migrant sex workers have travelled from), and provide referrals to immigration support services as required. SWOP NSW also works in partnership with various sexual health clinics and HIV AIDS and Related Programs Units to assist migrant sex workers to make and attend sexual health appointments – we have observed and received reports of significantly increased attendance and engagement as a result.

The Chinese Outreach team frequently run workshops at brothels and massage parlours. During 2022–23, these workshops focused on STIs and BBVs of relevance for this community, with themes such as 'Hepatitis B + C', 'Syphilis + Gonorrhea + Mpox' and 'World AIDS Day'. Na Mon and Kelly also joined CALD outreach workers from sex worker organisations in other states and territories for a panel discussion at the 2022 Scarlet Alliance National Forum called 'Breaking the Barriers of working with Asian CALD Sex Workers'.

The Chinese Outreach Project uses WeChat to stay in touch, so that sex workers can speak to an outreach worker privately if they wish to. Stigma can make it difficult for Chinese sex workers especially to talk to friends and family about work, and having an understanding person to speak to in Mandarin or Cantonese is important.



THAI OUTREACH PROJECT

Long term SWOP NSW staff members Jum and Birdie continued their work with Thai-speaking sex workers in 2022-23. We meet Thai community members via regular outreach to parlour-based and private sex workers across NSW, when they are referred to us by sexual health clinics and other services, when they contact us at SWOPconnect, and we maintain contact using Line App.

Education about legal rights and responsibilities, including workplace health and safety, features heavily in the support we provide to migrant sex workers, as NSW sex industry regulations are often very different to those in countries of origin. We also work to increase awareness of the free and anonymous sexual health services available to all sex workers in NSW. We share tips on how to work, including handling difficult clients.

The Thai Outreach team worked closely with the Chinese Outreach team to visit brothels and massage parlours where various languages are spoken – it has been observed by SWOP NSW culturally and linguistically diverse staff members that mixed language sex services premises are increasingly common post COVID-19. Whilst on outreach, Jum and Birdie chat with sex workers, receptionists and business owners about how SWOP NSW can help, and provide free safer sex supplies, injecting equipment and Thai language printed resources.

This year Jum and Birdie ran several workshops at sex industry workplaces, including 'STI Awareness' and 'Sex Work 101' (aimed at upskilling new workers). Some of these workshops were conducted in partnership with local sexual health clinics. We also provided extensive education about Syphilis and Mpox to Thai community members.

Other partnerships that were particularly important for the Thai Outreach Project during this period were the Immigration Advice and Rights Centre, and sex worker organisations in other states and territories.



Wet & Wild

Darlinghurst NSW

Hookers & Strippers Ball

Sex workers
& their
invited
guests only

Thurs 1st June 2023

[bit.ly/hookersnstrippers](https://bit.ly hookersnstrippers)



Forum 6:00pm

Party 7:30pm





PRIVATE SEX WORKER OUTREACH PROJECT

The Private Sex Worker Outreach Project supports those who work independently, rather than through brothels, massage parlours, or escort agencies. This includes sex workers offering in-person services, as well as online content creators, an area of the industry that has continued to grow following COVID-19 lockdowns.

SWOP NSW hosts a monthly 'Indie drop-in' at our office – private sex workers are welcome to join project staff Tallula and Mishy for afternoon tea, an opportunity to choose from or contribute to our 'Whoredrobe' (a collection of industry appropriate donated clothes provided for free to any sex workers in need), and ask any questions they might have about sexual health, workplace safety, financial services, finding sex worker friendly accommodation and workspaces, legal rights & responsibilities, and any other sex work related topics. This year many sex workers operating independently have had questions about advertising their business, deciding what services to provide, taking deposits, and other issues related to being self-employed. Tallula and Mishy make frequent referrals to our partner service, the Inner City Legal Centre, for workers requiring assistance with legal matters.

The Private Sex Worker Outreach team host educational workshops for sex workers. This year the highlight was a Healthy Relationships workshops hosted on Valentines Day. 15 sex workers attended – both in person at the SWOP NSW office and online – to discuss issues such as boundaries, self-care, communication, and coming out to loved ones. The feedback was overwhelmingly positive.

Tallula and Mishy also perform extensive metro and regional outreach. This year, whilst visiting the Northern Rivers area, we hosted a social event for local private sex workers. The 2022 floods are still heavily impacting residents of Lismore and surrounding areas, including sex workers, and SWOP NSW continues to work closely with Respect QLD, and local sexual health services to provide support whilst the community recovers.

MALE OUTREACH PROJECT

Our Male Project officer, Charlie, is available for all male-identifying sex workers in NSW, whether they work online, in person, trade content, opportunistically or otherwise. Any male sex workers can access free PPE (condoms, lube, dental dams and gloves), and discuss HIV and PrEP/PEP access as well as other WHS information, tips and tricks for working, and anything else that is relevant to them in their profession.



Workshops and events both featured strongly in the 2022-23 work of the Male Outreach Project. Workshops hosted or co-hosted by Charlie included 'All Things Anal', 'Navigating Mental Health Care', 'Party Safe' and 'Overdose Response'. Amongst other events, Charlie represented SWOP NSW at Central Coastal Twist, 'Show Us Ya Tips'. Show Us Ya Tips have generously donated their proceeds from events to SWOP NSW throughout the year.

Whilst the Mpox outbreak presented concerns for many sex workers during this period, it was especially pertinent for male sex workers. SWOP NSW worked with sexual health clinics and other partners to ensure access to and promote vaccination, and to provide education about reducing transmission risk.

Charlie lead many training sessions for other organisations during 2022-23, providing information and advice about how to offer more appropriate and effective services to sex workers. Some of the organisations Charlie has recently worked with in this way are the Medically Supervised Injecting Centre, St Vincent's Hospital Emergency Department, the Albion Street Centre, Wayside Chapel, the Haymarket Centre, NEAMI, Justice Health and NSW police.

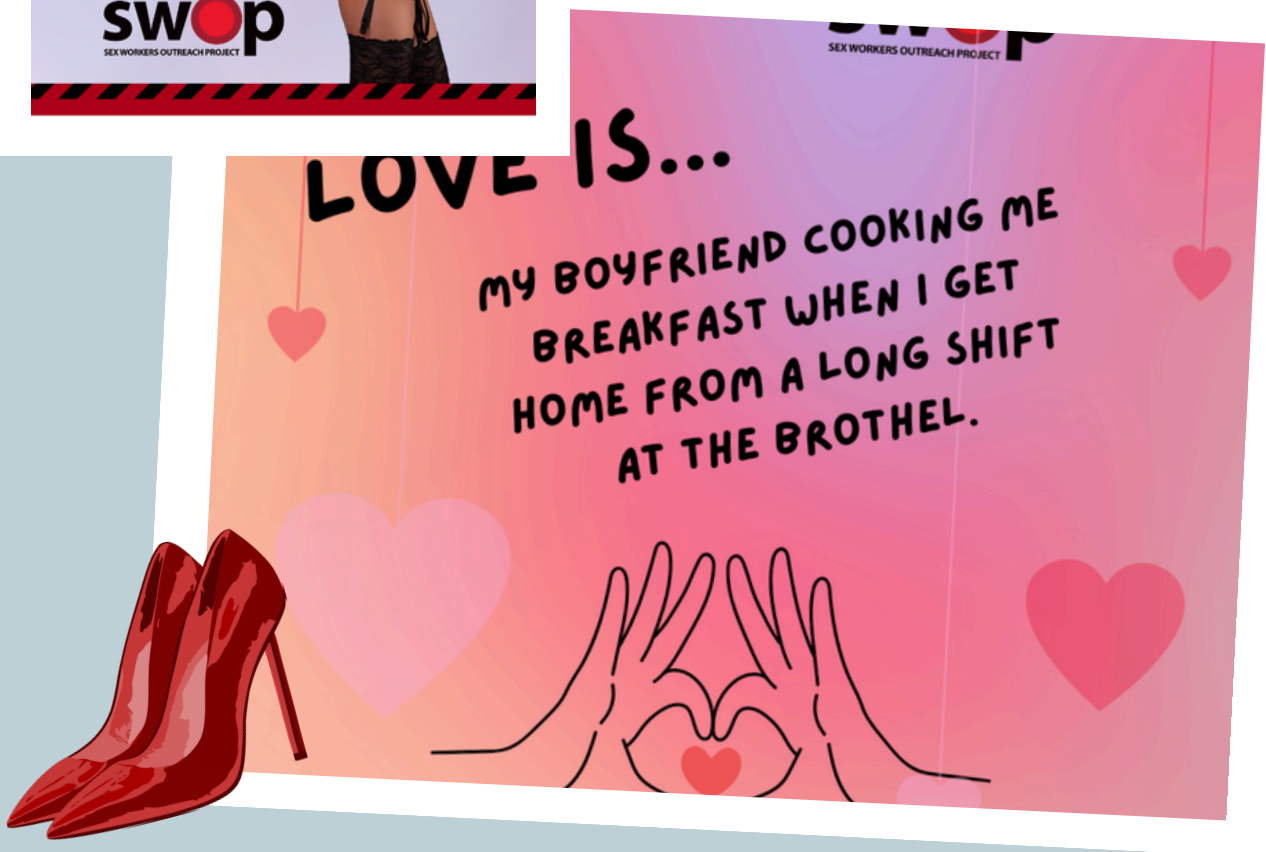
The Male Outreach Project has worked especially closely with the Kirketon Road Centre this year, commencing regular drop ins at their Cross Clinic, in addition to regular partnered outreach to private and agency workers, and sex on premises venues.



COUNSELLING PROGRAM

SWOP NSW provides free and accessible counselling to sex workers anywhere in NSW. Our very experienced counsellor Maggie is available by phone or online, and also offers referrals to appropriate partner services, assistance navigating legal systems and processes, and advocacy on behalf of sex workers where appropriate. Like all other SWOP NSW staff, Maggie has sex industry experience, and has found this engenders trust and helps her clients to feel comfortable in a truly judgement free environment. Maggie also contributes to the work of the organisation by providing SWOP staff with mental health information and participating in workshops and educational campaigns on this topic.

This year the counselling program continued to support sex workers experiencing both acute distress and ongoing challenges. We provided 376 counselling sessions, including to 103 new clients. A big part of this work was assisting sex workers who are survivors of violent crimes to access restitution and other justice. Workplace health & safety, including psychosocial safety in sex industry workplaces, was another key theme this year. Sex workers who accessed the counselling program reported that they felt respected in their life and work choices. Workers in extremely complex situations said the support they received gave them a sense of hopefulness and facilitated their strengths. Workers were also grateful to receive information and referrals specific to their unique needs, an especially important achievement when catering to a very diverse community.



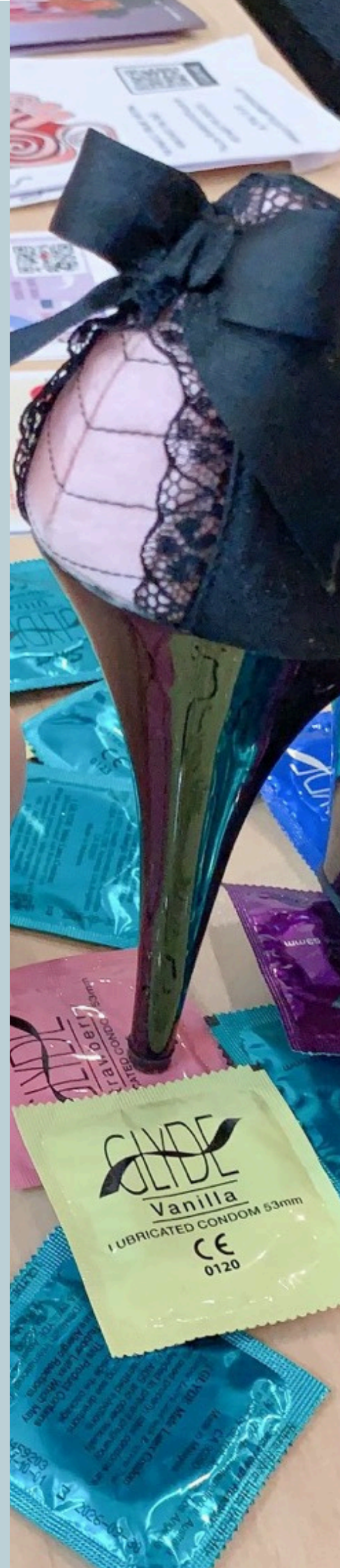
TREASURER'S REPORT

CHARLOTTE

For the 2022-2023 financial year, SWOP NSW has achieved a surplus. We can report a surplus of \$38 thousand. This coming year, we are not expecting a surplus.

The funding from the Ministry of Health has remained stable. The organisation similar to last year has been able to obtain other minor grants in line with the strategic goal of diversifying income. The organisation has also been able to take advantage of the increase in interest rates to increase our interest revenue to \$14k for the year.

I would like to thank SWOP management and our finance officer and administration for ensuring SWOP NSW has maintained financial stability in a challenging year.



Sex Workers Outreach Project Inc

ABN 38 451 145 442

Financial Statements

For the Year Ended 30 June 2023

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Sex Workers Outreach Project Inc

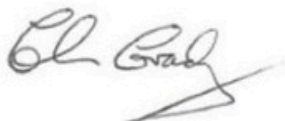
ABN 38 451 145 442

Auditor's Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Directors of Sex Workers Outreach Project Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

DFK Laurence Varnay Auditors Pty Ltd



Colin Grady
Director

01 November 2023

Sydney

Local knowledge. National connections. Global reach.



DFK Laurence Varnay is a member of DFK International, a worldwide association of independent accounting firms and business advisers. Our DFK membership means that we can assist you with expanding your business overseas by networking with other member firms. You can have the essential combination of global reach and local knowledge. Liability Limited by a scheme approved under Professional Standards Legislation.

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DFK Laurence Varnay Auditors Pty Ltd
ABN 75 648 004 595

Sex Workers Outreach Project Inc

ABN 38 451 145 442

**Statement of Income and Retained Surplus
For the Year Ended 30 June 2023**

		2023	2022
	Note	\$	\$
Revenue	4	1,964,708	1,248,918
Other income	4	21,528	156,508
Rent and rates		(18,973)	(39,558)
Administrative expenses	5	(166,898)	(94,360)
Finance expenses	5	(3,366)	(3,867)
Salaries and associated costs		(1,393,715)	(893,082)
Travel and representation		(17,153)	-
Events and activities		(27,031)	(5,943)
Program materials and services		(263,924)	(129,376)
Other expenses	5	(56,947)	(59,933)
Surplus before income taxes		38,229	179,307
Income tax expense	2(a)	-	-
Surplus for the year		38,229	179,307
Retained surplus			
Retained surplus at the start of the year		835,843	656,536
Retained surplus at the end of the year		874,072	835,843

Sex Workers Outreach Project Inc

ABN 38 451 145 442

Statement of Financial Position**As At 30 June 2023**

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	1,103,264	1,356,975
Trade and other receivables	7	25,944	20,435
Inventories	8	13,478	9,890
Other assets	10	9,060	8,682
TOTAL CURRENT ASSETS		1,151,746	1,395,982
NON-CURRENT ASSETS			
Trade and other receivables	7	10,107	10,107
Property, plant and equipment	9	6,417	8,021
Right of use assets	11	46,545	86,441
TOTAL NON-CURRENT ASSETS		63,069	104,569
TOTAL ASSETS		1,214,815	1,500,551
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	1	115,286	46,624
Provisions	2	161,136	128,989
Income in advance	1	-	390,042
Lease liabilities	5	37,777	34,732
TOTAL CURRENT LIABILITIES	1	314,199	600,387
NON-CURRENT LIABILITIES			
Lease liabilities	1	6,544	44,321
Provisions	1	20,000	20,000
TOTAL NON-CURRENT LIABILITIES	1	26,544	64,321
TOTAL LIABILITIES	5	340,743	664,708
NET ASSETS		874,072	835,843
EQUITY			
Retained surplus		874,07	835,84
TOTAL EQUITY		2	3
		874,07	835,84
		2	3

The accompanying notes form part of these financial statements.

Sex Workers Outreach Project Inc

ABN 38 451 145 442

Statement of Cash Flows
For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers, granting bodies & fundraising (inclusive of goods & services tax)	1,985,579	1,392,046
Payments to suppliers and employees (inclusive of goods & services tax)	(2,253,402)	(985,855)
Interest received from Deposits at call	14,112	209
Net cash (used in)/provided by operating activities	17 (253,711)	406,400
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	9 -	(8,021)
Net cash used in investing activities	-)
		(8,021)
Net (decrease)/increase in cash and cash equivalents held	(253,711)	398,379
Cash and cash equivalents at beginning of year	1,356,975	958,596
Cash and cash equivalents at end of financial year	6 1,103,264	1,356,975

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial statements cover Sex Workers Outreach Project Inc as an individual entity. Sex Workers Outreach Project Inc is a not-for-profit Association incorporated under the *Associations Incorporation Act (NSW) 2009, Associations Incorporation Regulation (NSW) 2016* ('the Act') and the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The functional and presentation currency of Sex Workers Outreach Project Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures and the Australian Charities and Not-for-profits Commission Act 2012. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(b) Revenue and other income

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. The income recognition requirements under AASB 1058 shift the focus from a reciprocal/non-reciprocal basis to a basis of assessment that considers the enforceability of a contract and the specificity of performance obligations.

The core principle of the new income recognition requirements in AASB 1058 is when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

An example of a 'related amount' is AASB 15 and in cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058. Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. AASB 15 introduces a 5-step approach to revenue recognition.

The entity recognises revenue from the following major sources when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

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

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (cont'd)

(b) Revenue and other income (cont'd)

Grant revenue

The organisation has analysed the terms of each contract to determine whether the arrangement meets the enforceability and the 'sufficiently specific' criteria under AASB 15. For those grant contracts that are not enforceable or the performance obligations are not sufficiently specific, this will result in immediate income recognition under AASB 1058. Income will be deferred under AASB 15 otherwise and recognised when (or as) the performance obligations are satisfied.

Donations, sponsorship and fundraising revenue

Based on an analysis of the organisation's underlying arrangements for donations as at 30 June 2023 on the basis of the facts and circumstances that exist at that date, the organisation has assessed that the impact of the income requirements will not have a significant impact on the amounts recognised in the Organisation's financial statements as majority of the donations do not meet the 'enforceability' and the 'sufficiently specific' criteria under AASB 15 and would therefore be accounted as immediate income recognition under AASB 1058.

Interest revenue

Interest is recognised using the effective interest method.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category, they have been allocated to activities on a basis consistent with use of the resources.

Program materials and services costs include the costs of merchandise sold, and the costs incurred in providing resources and outreach programs to sex workers.

Event and activities costs are those costs directly incurred in running events, forums and workshops by the association.

Administrative costs are those incurred in connection with administration of the association and compliance with constitutional and statutory requirements.

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (cont'd)

(d) Goods and services tax (GST) (cont'd)

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the weighted average costs basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

(f) Financial instruments

Financial instruments are recognised initially using trade date accounting, i.e. on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- ☐ amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- ☐ the business model is to hold assets to collect contractual cash flows; and
- ☐ the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (cont'd)

(f) Financial instruments (cont'd)

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial Assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- ☐ financial assets measured at amortised cost

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- ☐ the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Impairment of non financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (cont'd)

(f) Financial instruments (cont'd)

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise of trade payables.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(h) Leases

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (cont'd)

(h) Leases (cont'd)

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(i) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements.

(j) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(k) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

(l) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The committee members have decided against early adoption of these Standards, but does not expect the adoption of these standards to have any impact on the reported position or performance of the Association.

Notes to the Financial Statements

For the Year Ended 30 June 2023

3 Critical Accounting Estimates and Judgments

The members of the committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - revenue recognition - deferred income

The Association receives income from certain grants and donations under contracts, which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of the timing of the delivery of the service that has been provided, or the completion of a specified activity, under the relevant contract. The assumptions are based on the information available to management at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Revenue and Other Income

	2023	2022
	\$	\$
Operating revenue		
- Operating grants	1,891,642	1,182,495
- Sale of goods	51,634	37,118
- Membership fees	1,823	1,421
- Donations	19,609	27,884
Total Revenue	1,964,708	1,248,918
Other Income		
- COVID-19 government subsidy	-	99,404
- Interest received from deposits at call	14,112	209
- Sundry income	7,416	56,895
	21,528	156,508

Notes to the Financial Statements

For the Year Ended 30 June 2023

5 Result for the Year

	2023	2022
	\$	\$
Finance Costs		
- Interest - right of use assets	3,366	3,867

The result for the year includes the following specific expenses:

Administrative expenses:

- IT expenses	103,892	41,953
- HR Services	16,097	7,976
- Accounting and audit fees	6,000	10,638
- Credit card fees on sales	1,474	949
- Bank fees	2,372	1,136
- Insurance	9,970	9,920
- Postage	2,771	-
- Office supplies	10,224	7,587
- Accreditation, governance & registration fees	14,098	14,20
	166,898	1

Other expenses

- Legal expenses	-	94,36
- Depreciation - computer equipment	1,604	0 9,039
- Depreciation - right of use assets	39,896	-
- Member Fees or donations	15,447	33,246
- Subscriptions and journals	-	17,599
-	56,947	49
	56,947	59,933

6 Cash and Cash Equivalents

Cash at bank and in hand	50,262	1,149,084
Deposits at call	1,053,002	207,891
	1,103,264	1,356,975

7 Trade and Other Receivables

CURRENT

Trade receivables	-	13,456
GST receivable	25,944	5,676
Other receivables	-	1,303
Total current trade and other receivables	25,944	20,435

Notes to the Financial Statements

For the Year Ended 30 June 2023

7 Trade and Other Receivables (cont'd)

	2023	2022
	\$	\$
NON-CURRENT		
Deposits	10,107	10,107

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

8 Inventories

CURRENT		
At cost:		
Stock on hand	11,104	9,890
Merchandise	2,374	-
	13,478	9,890

9 Property, plant and equipment

Computer equipment		
At cost	8,021	8,021
Accumulated depreciation	(1,604)	-
Total computer equipment	6,417	8,021

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Computer Equipment \$	Total \$
Year ended 30 June 2023		
Balance at the beginning of year	8,021	8,021
Depreciation expense	(1,604)	(1,604)
Balance at the end of the year	6,417	6,417
Year ended 30 June 2022		
Balance at the beginning of year	-	-
Additions	8,021	8,021
Balance at the end of the year	8,021	8,021

Notes to the Financial Statements

For the Year Ended 30 June 2023

10 Other Assets

	2023	2022
	\$	\$
CURRENT		
Prepayments	9,060	8,682

11 Leases

(a) Right-of-use assets

The lease for Suite 7/110 Botany Road, Alexandria, NSW 2015 office premises is until 31 August 2024.

	Buildings	Total
	\$	\$
Year ended 30 June 2023		
Balance at beginning of year	86,441	86,441
Depreciation charge	(39,896)	(39,896)
Balance at end of year	46,545	46,545
Year ended 30 June 2022		
Balance at beginning of year	-	-
Additions to right-of-use assets	119,687	119,687
Depreciation charge	(33,246)	(33,246)
Balance at end of year	86,441	86,441

Notes to the Financial Statements

For the Year Ended 30 June 2023

11 Leases (cont'd)

(b) Lease liabilities

	2023 \$	2022 \$
CURRENT		
Buildings (Undiscounted)	39,621	38,098
Buildings (Unexpired)	(1,844)	(3,366)
	<u>37,777</u>	<u>34,732</u>
NON-CURRENT		
Buildings (Undiscounted)	6,625	46,246
Buildings (Unexpired)	(81)	(1,925)
	<u>6,544</u>	<u>44,321</u>

12 Trade and Other Payables

CURRENT

Trade payables	26,978	15,43
Sundry payables and accrued expenses	88,308	1
	<u>115,286</u>	<u>31,19</u>
		3

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying amounts are considered to be a reasonable approximation of fair value.

4

13 Income in Advance

CURRENT

Deferred income - Government grants	-	390,042
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14 Auditors' Remuneration

Remuneration of the auditor DFK
Laurence Varnay Auditors Pty Ltd,
for:

- auditing the financial statements	5,000	4,500
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Notes to the Financial Statements

For the Year Ended 30 June 2023

15 Provisions

	2023	2022
	\$	\$
CURRENT		
Long service leave	85,984	70,735
Annual leave	75,152	58,254
	161,136	128,989
NON-CURRENT		
Make-good provision	20,000	20,000

16 Contingencies

In the opinion of the Directors, the Association did not have any contingencies at 30 June 2023 (2022: None).

17 Cash Flow Information

Reconciliation of net income to net cash (used in)/provided by operating activities:		
Surplus for the year	38,229	179,307
Non-cash flows in surplus:		
- depreciation - computer equipment	1,604	-
- depreciation - right of use assets	39,896	33,246
- interest - right of use assets	3,366	3,867
Changes in assets and liabilities:		
- (increase) in trade and other receivables	(5,508)	(20,150)
- (increase) in prepayments	(378)	(8,682)
- (increase) in inventories	(3,588)	(5,324)
- (decrease)/increase in income in advance	(390,042)	332,678
- increase/(decrease) in trade and other payables	68,660	(56,615)
- movement due to adoption of right of use assets	(38,097)	(34,607)
- increase/(decrease) in employee benefits	32,147	(17,320)
Cashflows (used in)/provided by operating activities	(253,711)	406,400

18 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Sex Workers Outreach Project Inc

ABN 38 451 145 442

Notes to the Financial Statements
For the Year Ended 30 June 2023**19 Statutory Information**

The registered office of and principal place of business of the company is:

Sex Workers Outreach Project Inc
Suite 7
110 Botany Road,
Alexandria NSW 2015

Sex Workers Outreach Project Inc

ABN 38 451 145 442

Committee Members' Declaration

In the opinion of the committee the financial report as set out on pages 2-17:

1. Present fairly the financial position of Sex Workers Outreach Project Inc as at 30 June 2023 and its performance for the year ended on that date in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Sex Workers Outreach Project Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

President


Treasurer


Dated this30..... day ofOctober..... 2023

Sex Workers Outreach Project Inc

ABN 38 451 145 442

Independent Audit Report to the members of Sex Workers Outreach Project Inc

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a general purpose - simplified disclosures financial report of Sex Workers Outreach Project Inc (the Association), which comprises the statement of financial position as at 30 June 2023, the statement of income and retained surplus, the statement of cash flows for the year ended 30 June 2023, notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report has been prepared in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012*, in all material respects, including:

- (i) giving a true and fair view of the Association's financial position at 30 June 2023 and of their financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Local knowledge. National connections. Global reach.



DFK Laurence Varnay is a member of DFK International, a worldwide association of independent accounting firms and business advisers. Our DFK membership means that we can assist you with expanding your business overseas by networking with other member firms. You can have the essential combination of global reach and local knowledge. Liability Limited by a scheme approved under Professional Standards Legislation.

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DFK Laurence Varnay Auditors Pty Ltd
ABN 75 648 004 595

Sex Workers Outreach Project Inc

ABN 38 451 145 442

Independent Audit Report to the members of Sex Workers Outreach Project Inc

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Charities and Not-for-profits Act 2012, Associations Incorporation Act (NSW) 2009 and Associations Incorporation Regulation (NSW) 2016, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

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DFK Laurence Varnay Auditors Pty Ltd
ABN 75 648 004 595

Sex Workers Outreach Project Inc

ABN 38 451 145 442

Independent Audit Report to the members of Sex Workers Outreach Project Inc

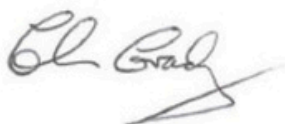
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with management, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

DFK Laurence Varnay Auditors Pty Ltd



Colin Grady
Director

Sydney
Dated 01 November 2023

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