

# 2019 ANNUAL REPORT



**SWOP TEAM**



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*Cameron Cox.*

**“Id quate et aces, sunt  
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Dae volendent dolupta.”**

# We COLLECT

SWOP collects information that allows us to better develop our program in the future, to provide more meaningful services to NSW sex workers. Statistics provide an evidence base for the effectiveness of harm minimisation with sex workers working in a jurisdiction where sex work is (almost) fully decriminalised.

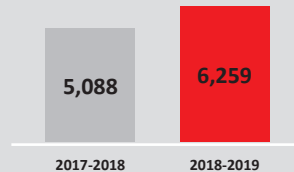
When our statistics showed that over half of the parlours we visit in Sydney have Chinese-speaking staff, we increased the capacity of our Multicultural Project by employing a second Chinese-speaking outreach worker.

In contrast, statistics also illustrate declining trends, with outreach programs in street settings in 2018-19 decreasing by 43% on the previous reporting year. Knowing this enables us to redirect our resources, with increased outreach programs in non-street settings and a more sustained focus on connecting with sex workers online.

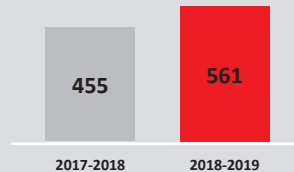
**“Collecting statistics allows us to reflect upon and celebrate our achievements. For example, our Aboriginal and Torres Strait Islander program had many results that are up 400% on last year.”**

**JOANNA**  
Outreach Worker

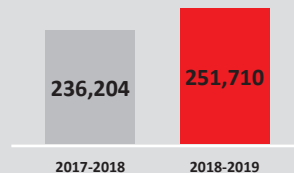
## SIGNIFICANT INTERACTIONS WITH SEX INDUSTRY WORKERS



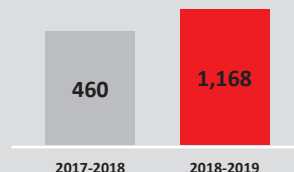
## SEX SERVICES PREMISES VISITED



## FREE SAFER SEX SUPPLIES DISTRIBUTED



## NEW OR INEXPERIENCED SEX WORKERS







# We OUTREACH

**SWOP goes on outreach. We visit sex workers in our office, and in their homes and their workplaces, in Sydney and in rural and regional NSW. We meet, chat, answer questions, and provide resources. We deliver supplies, make referrals and offer support. It is important to SWOP that NSW sex workers know we are there for them, so outreach is an integral part of our work.**

One of SWOP's primary activities is our outreach programs, through which our outreach workers connect with sex workers in a range of settings throughout NSW. We are a peer-based organisation, meaning that staff members are either current or former sex workers. Our outreach team also includes Aboriginal and Torres Strait Islander, culturally and linguistically diverse, male, trans and female outreach workers, meaning we are able to make connections with sex workers and sex service premises in a way that many other outreach programs can not.

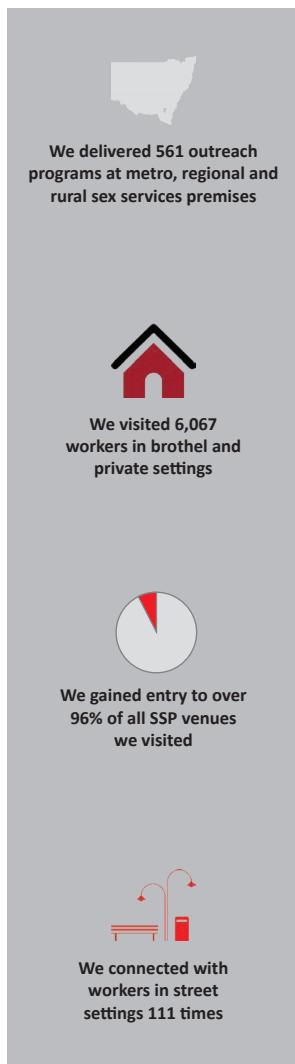
During this reporting period, SWOP delivered 561 outreach programs (up 23% on 2017-18) at a wide range of metro, regional and rural sex services premises across NSW. By virtue of working in a decriminalised legal environment, SWOP is consistently successful in gaining entry to these premises, being admitted into 96% of them, despite being hampered by the de

facto criminalisation of sex work by local government.

During our outreach programs, we interacted with 6,067 workers in both brothel and private settings, sharing safe sex supplies, resources, information, referrals and invitations to SWOP events and community forums.

Demonstrating our ongoing commitment to sex workers in all settings, SWOP made 111 visits to street-based sex work areas, which are now utilised by a very small number of workers in NSW. Many of these visits are regular, however, in response to changing populations, we introduced new areas and time frames during this reporting period, in order to connect with sex workers where and when they are most likely to be present.

We interacted with 1,168 new or inexperienced sex workers, enabling SWOP outreach workers to give valuable advice and support to those who are new to the industry.







L-R: SWOPmale Outreach Worker, **Shane**, with Executive Assistant, **Savannah**, in the SWOP office



**“I never talk about sex work. I use our lingo, and I always wait for a nudge first. And I use humour, because it takes the sting away. It’s complex, and it’s important to be discrete. Trust is really important, because it’s a very fine line.”**

**RUSTY**

**Aboriginal & Torres Strait Islander  
Outreach Worker**

# We CONNECT

**SWOP connects with sex workers in increasingly-innovative ways. In addition to our social media channels, all of which recorded significant growth during the reporting period, we also use applications such as WeChat and Grindr to reach greater numbers of sex workers from Chinese-speaking and male sex work communities.**

SWOP's social media outreach recorded significant growth during the reporting period, with us reaching x people (up x% on 2017-18). In addition to making x posts (up x% on 2017-18), our team also provided 1,002 occasions of service online (up 57% on 2017-18).

These increases are due in part to the innovative ways SWOP uses to connect with sex workers online. Our Chinese-speaking outreach team has developed a significant base on followers on WeChat, through which they provided x occasions of service to Chinese-speaking sex workers. Of the x members of SWOP's WeChat group by 30 June 2019, over x% of the group have used the group to make contact for referral and support to make a sexual health clinic visit.

The SWOP Male project has also made significant developments in making contact with male sex workers. For the first time, SWOP has been connected with all of Sydney's sex on premises venues (SOPVs).



SWOPmale connected  
with x sex workers on  
male-specific applications



We provided service  
through online initiatives  
1,002 times



Our social media outreach  
connected with x people



We used Wechat to provide  
x occasions of service to  
Chinese-speaking sex workers

This enables SWOP to contact male sex workers in the places they frequent on a recreational basis. Having positive relationships with SOPVs, and SWOP resources available within them, means SWOP is able to enter with a view to having discussions about safer play strategies.

During this reporting period, SWOP Male maintained continuous, active profiles on gay hookup applications such as Scruff and Grindr, with the project connecting with x sex workers on male-specific applications. This gives our male outreach worker an additional avenue through which to meet up with male sex workers to provide them with support and supplies. This is particularly valuable in regional areas, that often aren't catered for on escort advertising sites. Using hookup applications is an alternative point of connection, enabling the male outreach worker to see who is working in the area and, more importantly, to enable workers to see SWOP Male and request supplies in the moment.





Above: SWOPmale outreach worker, Shane



**“SWOPmale’s social media sites educate and inform communications around the trends that are relevant to our community, such as developments in HIV treatment, STI increases and new trials like the MI-EPIC study.”**

**SHANE**

**Male Outreach Worker**

# We DISTRIBUTE

**SWOP distributes condoms.** In fact, we distribute a whole range of items, including gloves, dams, lubricant, injecting equipment, and printed resources. We distribute them to the service users that visit our office, and we pack up the SWOP car and deliver them to the sex workers we meet on our travels, both within Sydney and throughout NSW. This enables us to connect with workers from the NSW sex industry in a direct and practical way.

The distribution of equipment is a key point of contact between SWOP staff and service users. It presents an opportunity to offer further support to NSW sex workers, in the form of advice, counselling, referrals, resources or ongoing visits.

During this reporting period, SWOP distributed 251,710 condoms (up 7% on 2017-18) and 3,809 units of sterile injecting equipment (up 9% on 2017-18).

We also hand out resources, with the current period seeing the distribution of 24,021 resources, either in hard copy or downloaded from our website, where a large range of resources are also translated in language. New resources developed during the reporting period include three factsheets, 'Visiting a Sexual Health Clinic', 'Taking Antibiotics' and 'Mycoplasma Genitalium', each of which was produced in Chinese, Thai and English. The Chinese and Thai versions were developed in consultation with steering committees so they are also culturally appropriate.



L-R: Community Services worker, **Chantell**, with Aboriginal & Torres Strait Islander Outreach Worker, **Rusty**





**“I made laminated flash cards with STIs in photos form, which helps Chinese-speaking sex workers understand exactly what they are looking for in a health check.”**

**SELENNA**  
Chinese-speaking Outreach Worker

# We PARTNER

**SWOP partners with sexual health clinics and organisations in cities and towns across NSW. Partnerships and external relationships are valuable for providing quality services and outcomes for our service users. They enable us to connect with more NSW sex workers and strengthen referral pathways. This is particularly important in regional areas, where there may be limited service providers to meet the needs of local sex workers.**

Collaboration on outreach allows SWOP to reach more NSW sex workers, more often. During this reporting period, SWOP delivered state-wide outreach in partnership with 16 different publically funded sexual health clinics.

These partnerships enable SWOP staff to meet with sex workers at metropolitan clinics in Sydney and its surrounds, and throughout NSW, including Orange and Dubbo in the Central West, Albury and Wagga Wagga in the Riverina, and Lismore and Coffs Harbour on the North Coast.

SWOP recognises the value of partnerships when it comes to connecting with sex workers in as many contexts as possible, by collaborating with a range of organisations. During this reporting period, they included Darcy House, ACON, Hepatitis NSW, NUAA and The Gender Centre.

Our commitment to closing the gap on Indigenous health saw us perform 12 partnered Aboriginal outreaches

in metropolitan areas, to organisations such as Wayside Chapel, the Redfern Aboriginal Women's Serivce, Mudgin-Gal, and the needle and syringe programs at Blacktown and Mt Druitt. Our Aboriginal and Torres Strait Islander outreach workers also worked in partnership with Hepatitis NSW and ACON, at the Koori Knockout at Dubbo and through the 414 Group.

SWOP's referral pathways were further strengthened for Chinese and Thai-speaking sex workers, with us making 2,477 referrals to sexual health clinics (up 31% on 2017-18). We also partnered with 13 sexual health clinics to promote HIV and STI testing in these CALD communities. Some of these partnerships are newly established in rural and regional areas, including Wagga Wagga, Griffith, Orange, Dubbo and Illawarra Shoalhaven.



**Above:** SWOP's Rusty and Chante



**We promoted HIV/STI testing through partnerships with 16 Sexual Health Clinics**



**We participated in 12 partnered Aboriginal outreach programs in metropolitan areas**





II with ACON's A and **Jordan**, enjoying a partnered outreach to Koori Knockout



We partnered with 13 Sexual Health Clinics to promote HIV/STI testing in CALD communities



in 12 partnered outreaches in tan areas



We made 2,477 CALD referrals to Sexual Health Clinics

**“Thai team been networking with other sex work projects around Australia. Good for local workers because they question us about what to do when worker is travelling around. The worker feel more safe when they know Thai speakers in another state.”**

**BIRDIE**

**Thai Outreach Worker**







# We EDUCATE

**SWOP provides education in a range of different formats for sex workers and mainstream organisations. We run campaigns that respond to current health trends and host workshops that enable experienced members of the sex work community to share skills and knowledge. We also provide sex worker-specific training to organisations, to better facilitate the way they respond to the sex workers who access their services.**

We supported peer-to-peer knowledge sharing at 32 workshops (up 167% on 2017-18) with 184 participants (up 217% on 2017-18). Workshop topics included Digital and Data Security, Anal Play, Self Care, Self Defence, Sex Work 101, Relationships, STIs and Oral Sex, and World Aids Day HIV Awareness. There were 12 culturally appropriate peer workshops (up 100% on 2017-18) delivered in either Chinese or Thai languages. Several of these workshops were conducted in CALD parlours, recognising that transport may be a barrier to access, particularly in rural and regional areas. SWOP responds to the changing needs of NSW sex workers through our



**Above:** SWOP staff and volunteers

campaigns, which are aligned with the changes to the environment in which we work. We use campaigns to disseminate targeted health information which is drawn directly from the quarterly surveillance data

drawn from NSW Health.

In this reporting period, SWOP ran 13 campaigns (up 18% on 2017-18). Some targeted safer sex initiative, covering key health issues such as pharyngeal gonorrhoea, rectal



We provided training to 39 different services, to remove barriers to access health and safety



We coordinated 13 campaigns for safer sex initiatives

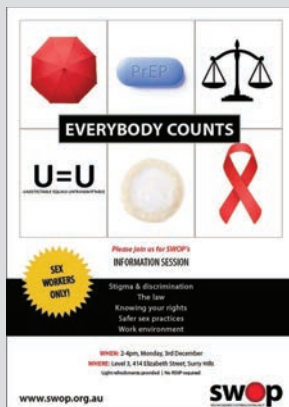


We delivered workshops to 184 participants, including CALD sex workers



chlamydia, trichomoniasis and hepatitis B. Other campaigns ran throughout the course of the year, focusing on significant social issues such as social responsibility, gender-based violence, discrimination in accessing health services and sexual harassment in the workplace. Building SWOP campaigns around significant events saw a celebration of indigenous voices during NAIDOC week, a focus on PrEP and STIs during Mardi Gras week, and our annual recognition of the importance of mental health initiatives during Mental Health Month.

SWOP is committed to reducing the structural barriers that sex workers face when dealing with mainstream services. We do this collaboratively, by providing sex worker-specific training to those services. In this reporting period, SWOP provided training to 39 different organisations. These included sexual health clinics, health services for Aboriginal and Torres Strait Islander people, women and LGBTIQ people, services for homelessness, sexual assault and youth and NSW Police.



**“I spend a lot of time with new workers, or workers who are new to private work. I usually help with ads and rates, not telling them what to do, but ensuring they have things right. I also make sure they aren’t under any false illusions about the work, and I try to humanise it.”**

**ELISE**  
**Private Outreach Worker**

# We SUPPORT

**SWOP supports sex workers. Our core work is to ensure optimum sexual health by sustaining low rates of sexually transmitted infections, including viral hepatitis, and the virtual elimination of HIV transmission, within the NSW sex industry, but we do this in a holistic way. This includes providing sex workers with peer support when they call, email, message or visit the SWOP office, and offering counselling to sex workers who have more complex needs, or who present in crisis situations.**

In this reporting period, our state-wide peer support service, known as SWOP Connect, provided 761 occasions of service (down 8% on 2017-18). Those interactions addressed a range of issues, including health-related risk reduction discussions, workplace and industrial issues, legal issues, and support when changing industries or places of employment.

SWOP also provides more formal counselling to sex workers who are referred by SWOP Connect, outreach workers and their peers, as well as those who present with more complex issues or in crisis situations. The SWOP counsellor provided 85 new intake assessments (up 10% on 2017-18) and 370 counselling sessions, linking sex workers with a wide range of services and providing individual advocacy where there are significant barriers to the sex worker accessing mainstream services.

SWOP forums provide a setting where sex workers



We provided 761 sexual health risk interventions on SWOP Connect



We provided 370 sexual health risk interventions through counselling



We welcomed 460 participants to our community forums



We supported sex worker volunteers during 1 occasion of volunteering

can discuss issues that are relevant to their lives and workplaces. During this reporting period, we welcomed 460 participants to our community forums. These covered topics such as sexual harassment in the workplace, male sex worker health and safety, and sex work applications for male and queer sex workers, and were convened to coincide with a range of events, including the Mardis Gras Film Festival, the International Day to End Violence Against Sex Workers and the NUAA Peers and Consumer Forum. We also commemorated the life of Roberta Perkins at a memorial event in her honour.

SWOP supports and capacity builds sex workers through our volunteer program, where we contribute to the development of sex workers as peer educators. During this reporting period we had 1 occasion of volunteering, which included the work of our Executive Committee.



Above: Private Outreach Worker, Elise, at SWOP Connect



**“I assist sex workers in identifying their supports, and which of them are strong. Isolation is an issue, which makes it important to identify valid personal supports, and not those, for example, that exist only in social media.”**

**MAGGIE**  
Counsellor

# We TRAVEL

Whilst NSW sex workers are more-heavily concentrated in metropolitan areas, they work in rural and regional areas throughout NSW. SWOP travels to meet those workers, in a series of outreach programs that are conducted to provide information and resources, host skills workshops and strengthen partnerships with local sexual health clinics and other services and organisations.

As part of our commitment to rural and regional sex workers, we travelled to meet with them in 45 towns across NSW, in the Central West, Riverina Murray, Newcastle and Hunter, New England and North Coast.

Strengthening our commitment to closing the gap on Indigenous health, we completed 6 Aboriginal outreaches to rural and regional areas. Our Aboriginal and Torres Strait Islander outreach team made strong connections in the Hunter region, where their involvement in the Hunter New England Sex Industry Health and Safety Network is improving outcomes for local sex workers, and made multiple visits to the Illawarra.

We improved our representation across key Aboriginal & Torres Strait Islander events to 11 (up 175% on 2017-18). The team spent several days at the Koori Knockout in Dubbo, in partnership with ACON and Hepatitis NSW, and worked with Dubbo Sexual Health Clinic. The also



We travelled to meet  
with workers in 45  
regional and rural towns



We completed 6  
Aboriginal outreaches in  
rural & regional areas



We travelled to meet  
CALD communities in 20  
regional and rural areas



We provided  
representation at 11 key  
Aboriginal events

represented SWOP at the Aboriginal Women's Health Forum in Wellington, Bila Muuji, where our Aboriginal and Torres Strait Islander Outreach Worker, Rusty, presented a speech about issues that are significant to the Indigenous community.

and In addition to Koori Knockout, SWOP was also well represented at various NAIDOC events, and held stalls at WEAVE Mad Pride, the Healing Our Spirits Conference and Yabun Festival, which is an annual event on the SWOP calendar.

This year, SWOP's culturally and linguistically diverse outreach team members visited CALD communities in 20 regional and rural areas. This included, possibly for the first time, Wagga Wagga, Griffith, Orange and Dubbo. These visits occurred in response to reports of increasing numbers of Thai and Chinese sex workers in those areas, enabling us to provide culture-specific support, advice, information and supply to the local CALD workers.





**“Building relationships with sexual health staff in regional areas allows SWOP and local Sexual Health Clinics to continue working together throughout the year for the best health and wellbeing outcomes for sex workers in these towns.”**

**CHANTELL**  
Community Services Worker

# We INFORM

We inform sex workers about the issues that directly affect their health and wellbeing, as well as giving them sex work-specific information about where and how the work across NSW. We do this by developing resources that respond to current developments in the health-based data we receive from NSW Health, and including them in an updated, online repository for easy access and download.

SWOP's renewed website continued to show excellent growth in its provision of a collection of information and resources for download. During this reporting period, it received x unique visitors and our online resources were downloaded x times.

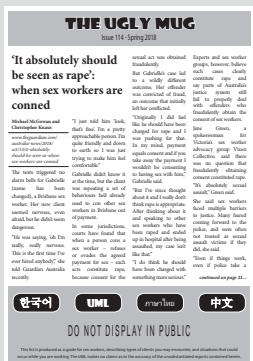
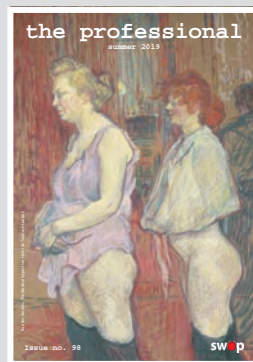
To complement our online collection, our printed resources continue to be popular with NSW sex workers. In this reporting period we distributed x printed resources (up x% on 2017-18), including the production and distribution of 18 new resources.

The Professional continues to be popular with NSW sex workers, in our online format, and as a printed magazine, distributed to sex workers, sex service premises and organisations throughout NSW. Under the themes of Springtime, Sexual Harrassment, Private Work, and a celebratory 100th issue, it provided us with significant opportunities to promote holistic health to a diverse range of NSW sex workers.



Above: The SWOP website is an important resource for NSW sex workers





**“Along with The Professional magazine and Ugly Mug List, which are now uploaded in our members-only section online, the downloadable resources on the SWOP website are becoming a hub of information for sex workers.”**

**FIONA**  
Resource Officer

# We REPRESENT

**SWOP represents the interests of NSW sex workers in a range of settings. We provide representation on research committees and projects, and submit to government inquiries, thereby advocating for our inclusion in policy that affects us. We also take our place on interagencies, the groups of service providers who unite in in order to support the needs of a community, ensuring that NSW sex workers have a voice at the table.**

SWOP takes sex worker knowledge into interagency meetings where we collaborate with a host of other services and organisations. We advocated for sex workers at 14 interagency meetings during this reporting period (up 16% on 2017-18). One such meeting is the Community Drug Action Team (CDAT) that SWOP attends in Bankstown, Surry Hills and Redfern/Waterloo, where we collaborate with service providers from the community sector to deliver better drug and alcohol awareness to the communities we support. Other meeting take place with the Hunter New England Sex Industry Health and Safety Network, coordinated by SWOP and with members who include ACON Hunter and the local sexual health clinic, Pacific Clinic. This interagency enables us to strengthen our referral pathways for Chinese and Thai-speaking sex workers and our connections to local Aboriginal services, who are well placed to access harder-to-reach sex workers.

We represented NSW sex



**We contributed to 6 research committees and projects**



**We produced 26 submissions**



**We advocated for sex workers at 9 advisory committees**



**We advocated for sex workers in 14 interagencies**

workers on 9 advisory committees, as participants in the HIV and STI Implementation Committee, and on 6 research committees (down 25% on 2017-18, due to tightening our parameters on working with researchers).

This year we made 26 submissions, including multiple submissions to the Review of Consent in Relation to Sexual Offences (2018) resulting in a seat at a Consent Roundtable at the NSW Law Reform Commission. We participated in the Special Commission of Inquiry into the Drug 'Ice', the NSW reviews of Sentencing for Murder and Manslaughter, and Access to Digital Assets Upon Death or Incapacity; and the federal reviews of Family Law, and Sexual Harassment in Australian Workplaces. We rebutted negative media about sex workers, and provided sex worker perspectives on current issues in interviews with the ABC, SBS and various other news and media outlets.





Above: SWOP staff at the International Day of Action, in memory of sex worker, Vanessa Campos



Above: Aboriginal & Torres Strait Islander Outreach Workers, Annaliese (L) & Rusty (R), with Community Services Officer, Chantell, at Koori Knockout

**“In Australia we have lots of people who come from other countries who are migrants, but the needs of my community of Chinese-speaking sex workers, are specific and different.”**

**NA MON**  
Chinese-speaking  
Outreach Worker



SWOP  
UMBRELLA  
\$25

SWOP  
UMBRELLA  
\$25

someone I love is a  
SEX  
WORKER

SWOP  
UMBRELLA  
\$25

NO  
Safety • Dignity • Unity

SWOP

SWOP was audited by DFK Laurence Varnay  
Find a detailed report on the financial position of SWOP as at 30 June, 2019 on our website:  
**[swop.org.au/association-documents](https://swop.org.au/association-documents)**

# **Sex Workers Outreach Project Inc**

ABN 38 451 145 442

## **Financial Statements**

For the Year Ended 30 June 2019



# **Sex Workers Outreach Project Inc**

ABN 38 451 145 442

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**For the Year Ended 30 June 2019**

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# Sex Workers Outreach Project Inc

ABN 38 451 145 442

## Statement of Surplus or Deficit and Other Comprehensive Income For the Year Ended 30 June 2019

		2019	2018
	Note	\$	\$
Revenue	4	1,369,109	1,327,565
Other income	4	1,781	1,498
Rent and rates		(58,160)	(62,514)
Administrative expenses	5	(121,913)	(130,520)
Salaries and associated costs		(1,019,048)	(923,398)
Travel and representation		(3,861)	(10,638)
Communications		(11,320)	(12,000)
Events and activities		(10,492)	(11,059)
Program materials and services		(120,216)	(131,213)
<b>Surplus before income tax</b>		<b>25,880</b>	<b>47,721</b>
Income tax expense	2(a)	-	-
<b>Surplus for the year</b>		<b>25,880</b>	<b>47,721</b>
Other comprehensive income for the year, net of tax		-	-
<b>Total comprehensive income for the year</b>		<b>25,880</b>	<b>47,721</b>

The accompanying notes form part of these financial statements.

# Sex Workers Outreach Project Inc

ABN 38 451 145 442

## Statement of Financial Position

As At 30 June 2019

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	329,989	371,571
Trade and other receivables	7	18,510	7,732
Inventories	8	5,073	18,558
Current tax receivable	12	6,281	10,541
Other assets	9	27,008	-
<b>TOTAL CURRENT ASSETS</b>		<b>386,861</b>	<b>408,402</b>
<b>TOTAL ASSETS</b>		<b>386,861</b>	<b>408,402</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	38,212	97,146
Employee benefits	13	150,928	126,352
Contracts paid in advance	11	12,248	7,624
<b>TOTAL CURRENT LIABILITIES</b>		<b>201,388</b>	<b>231,122</b>
<b>TOTAL LIABILITIES</b>		<b>201,388</b>	<b>231,122</b>
<b>NET ASSETS</b>		<b>185,473</b>	<b>177,280</b>
<b>EQUITY</b>			
Retained earnings		185,473	177,280
<b>TOTAL EQUITY</b>		<b>185,473</b>	<b>177,280</b>

The accompanying notes form part of these financial statements.

## Sex Workers Outreach Project Inc

ABN 38 451 145 442

### Statement of Changes in Equity

For the Year Ended 30 June 2019

2019

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2018	177,280	177,280
Unspent MoH Grant from the 2017-18 year repaid	(17,687)	(17,687)
Surplus attributable to members	25,880	25,880
Balance at 30 June 2019	185,473	185,473

2018

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2017	161,901	161,901
Unspent MoH Grant from the 2016-17 year repaid	(32,342)	(32,342)
Surplus attributable to members	47,721	47,721
Balance at 30 June 2018	177,280	177,280

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 2019

	Note	2019 \$	2018 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers, granting bodies & fundraising (inclusive of goods & services tax)		1,358,467	1,322,598
Payments to suppliers and employees (inclusive of goods & services tax)		(1,401,694)	(1,244,776)
Interest received from Deposits at call		1,645	1,298
Net cash (used in)/provided by operating activities		<u>(41,582)</u>	<u>79,120</u>
Net (decrease)/increase in cash and cash equivalents held		(41,582)	79,120
Cash and cash equivalents at beginning of year		371,571	292,451
Cash and cash equivalents at end of financial year	6	<u>329,989</u>	<u>371,571</u>

The accompanying notes form part of these financial statements.

## Sex Workers Outreach Project Inc

ABN 38 451 145 442

# Notes to the Financial Statements

For the Year Ended 30 June 2019

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 in New South Wales under the *Associations Incorporation Act (NSW) 2009 and Associations Incorporation Regulation (NSW) 2016* ('the Act').

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 have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations. The Association has taken advantage of the relief in Class Order 11/01 *Financial Reporting Requirements* and has prepared financial statements with reduced disclosures.

The financial statements 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.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

## 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) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

### (c) Revenue and other income

Revenue is recognised 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.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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 2019

### 2 Summary of Significant Accounting Policies

#### (c) Revenue and other income

##### *Grant revenue*

Grant revenue is recognised in the statement of surplus or deficit and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

##### *Donations, sponsorship and fundraising revenue*

Donations and income from sponsorships and fundraising activities are recognised as revenue when received.

##### *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.

#### (d) 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.

#### (e) 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.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 2 Summary of Significant Accounting Policies

- (e) **Goods and services tax (GST)**  
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.

- (f) **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.

- (g) **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).

#### *Financial Assets*

Financial assets are divided into the following categories which are described in detail below:

- loans and receivables;

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument's category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

All income and expenses relating to financial assets are recognised in the statement of surplus or deficit and other comprehensive income in the 'finance income' or 'finance costs' line item respectively.

#### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

The Association's trade and other receivables fall into this category of financial instruments.

Significant receivables are considered for impairment on an individual asset basis when they are past due at the reporting date or when objective evidence is received that a specific counterparty will default.

The amount of the impairment is the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable.

In some circumstances, the Association renegotiates repayment terms with customers which may lead to



## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 2 Summary of Significant Accounting Policies

**(g) Financial instruments**

changes in the timing of the payments, the Association does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

*Financial liabilities*

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired. Although the Association uses derivative financial instruments in economic hedges of currency and interest rate risk, it does not hedge account for these transactions.

The Association's financial liabilities include borrowings, trade and other payables (including finance lease liabilities), which are measured at amortised cost using the effective interest rate method.

**(h) 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.

**(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) Adoption of new and revised accounting standards**

The Association has adopted all standards which became effective for the first time at 30 June 2019, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

**(k) 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.

### 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.

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 3 Critical Accounting Estimates and Judgments

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

	2019 \$	2018 \$
Operating revenue		
- operating grants	1,327,243	1,283,238
- sale of goods	40,971	41,953
- member subscriptions	476	487
	<u>1,368,690</u>	<u>1,325,678</u>
Other revenue		
- donations, sponsorship and fundraising revenue	419	1,887
<b>Total Revenue</b>	<u><b>1,369,109</b></u>	<u><b>1,327,565</b></u>
Other Income		
- interest received from deposits at call	1,645	1,298
- other income	136	200
	<u><b>1,781</b></u>	<u><b>1,498</b></u>

## Sex Workers Outreach Project Inc

ABN 38 451 145 442

### Notes to the Financial Statements

For the Year Ended 30 June 2019

#### 5 Result for the Year

The result for the year includes the following specific expenses:

	2019	2018
	\$	\$
Other expenses:		
- Financial and HR services	19,132	18,866
- IT expenses	74,247	77,862

#### 6 Cash and Cash Equivalents

Cash at bank and in hand	123,322	166,533
Deposits at call	206,667	205,038
	<u>329,989</u>	<u>371,571</u>

#### 7 Trade and Other Receivables

CURRENT

Trade receivables	18,510	7,732
<b>Total current trade and other receivables</b>	<u>18,510</u>	<u>7,732</u>

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

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

#### 8 Inventories

CURRENT

At cost:

Stock on hand	5,073	18,558
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#### 9 Other Assets

CURRENT

Prepayments	27,008	-
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#### 10 Trade and Other Payables

CURRENT

Trade payables	14,512	32,868
Sundry payables and accrued expenses	23,700	64,278
	<u>38,212</u>	<u>97,146</u>

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.

## Sex Workers Outreach Project Inc

ABN 38 451 145 442

### Notes to the Financial Statements

For the Year Ended 30 June 2019

#### 11 Grants in Advance

	2019	2018
	\$	\$
CURRENT		
Deferred income - Government grants	12,248	7,624

#### 12 Tax assets and liabilities

(a) Current Tax Asset		
GST receivable	6,281	10,541

#### 13 Employee Benefits

CURRENT		
Long service leave	94,629	72,635
Annual leave	56,299	53,717
	150,928	126,352

#### 14 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2019.

#### 15 Statutory Information

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

Sex Workers Outreach Project Inc  
Level 4  
414 Elizabeth Street  
Surry Hills NSW 2010



**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 financial report of Sex Workers Outreach Project Inc (the Association), which comprises the statement of financial position as at 30 June 2019, the statement of surplus or deficit and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report is in accordance with the Associations Incorporations Act (NSW) 2009 including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance and its cash flows for the year ended; and
- (ii) complying with Australian Accounting Standards and the Associations Incorporation Regulation (NSW) 2016.

**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.

**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 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.

*We make it happen!*



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ABN 49 615 581 372

**Sex Workers Outreach Project Inc**

ABN 38 451 145 442

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

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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**Sex Workers Outreach Project Inc**

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

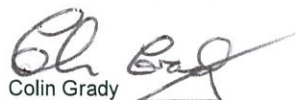
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. 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 Audit Pty Ltd**

  
Colin Grady  
Director

Sydney

Dated 12 December 2019

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