

# SWOP

**Sex Workers**

**Outreach Project Inc.**

**7/110 Botany Road**

**Alexandria NSW 2015**

**(02) 9184 9466**

**[swopconnect@swop.org.au](mailto:swopconnect@swop.org.au)**

## **ANNUAL REPORT:**

**2020-2021**



# President's Report: Janelle Fawkes



*For those of you I haven't met yet, I would like to introduce myself. I started sex work in New South Wales and through my previous role at Scarlet Alliance was part of the transition committee that supported SWOP's move to independence. I've had many opportunities to hone my knowledge and skills in sex worker organisation governance as well as the day to day operations, representation, and community organising work. I am very proud to be using these skills as well as my lived experience of being a sex worker to support SWOP.*

There is no doubt COVID has had a defining impact on many people's lives in this past year. The impact on SWOP has been enormous and on the sex worker community; devastating.

While COVID includes undeniable new challenges, many aspects are not entirely new territory for sex worker organisations from our core health promotion work. We are familiar with navigating complex health communications and translating the same to the work practices of sex workers. Informing and responding to policy decisions, that without sex worker representation are too often based on misconceptions of risk and little recognition of sex workers ability to adapt and contribute to public health responses, is also not new work.

This year has demonstrated SWOP's flexibility and continued willingness to adapt to address the needs of sex workers in New South Wales. The organisation's work, already established to get information and supplies out to sex workers, has incorporated ensuring sex workers without income during COVID also had access to the basics. Food box deliveries in partnership with the Addison Road Centre, contributions to the sex worker emergency fund decision making that helped to get payments to sex workers who would otherwise have had no safety net, are just two examples. Access to counselling continued online or via phone and peer support moved to phone and online spaces. SWOP worked with the Inner City Legal Centre (ICLC) to make sure sex workers had access to clear interpretations of what the public health orders meant for our work and workspaces, distributing the information via social media, email and on our website.

SWOP has been New South Wales' sex worker organisation for much longer but took the important step to become an independent incorporated association in 2014. Cameron Cox held the CEO position since this move, until resigning from the position this year. I would like to recognise Cameron's contribution to SWOP over this formative phase. Joanna Megan and Tori Powell graciously agreed to step up, job-sharing the CEO role to ensure the organisation had strong leadership through this year's challenges of major COVID closures and important next steps in independence including new premises and the start of systems and cultural change.

In many ways SWOP is still in the process of finding its true self, no longer a project of a larger entity. This brings with it considerable legal, contractual and reporting requirements. Much work has happened this year to ensure the organisation meets these requirements, enabling its core work of supporting and representing the sex worker community to continue.

SWOP is made up of many parts, all equally important. An independent sex worker organisation, representing its membership, is not only its staff team but also volunteers, management and the governance team - it works most effectively when its parts are pulling together for the same object, with the same vision and valuing each others roles. When each of us who contribute to SWOP is clear on both our own role and the role of others in the organisation there is much to be achieved and proud of. At times SWOP has struggled to find this equilibrium over recent years but is pulling together to find a better balance.



As this year ends I am happy to report that strong steps have been taken to refocus our energies on our purpose and shared goals and while there is much work still to do, there is a sense of what can be achieved if we work together. SWOP's Strategic Plan is the result of consultation with the sex worker community, our members, staff and governance committee and will be a strong foundation to guide the work over this next phase.

I have only been in this role for the past six months, coming onboard to assist in difficult times. It has been a very challenging period for all involved in SWOP but what is clear is that SWOP is governed by leaders who have given their time and energies generously to guide the organisation back to strength, bringing along with their sex work experience, an impressive range of other skills, expertise and passion for the organisation. I would like to thank and commend the governance team for its work this year. I would also like to recognise the governance members who served for part of this year, including my predecessor Eurydice.



Attending staff meetings and consultations this year it has been clear that SWOP has a highly skilled staff team, many of whom have been with SWOP for a long time, along with newer and returning team members eager to contribute to a strong and healthy sex worker organisation that works to address the needs of the sex worker community in New South Wales. I would like to acknowledge and thank the staff of SWOP for their great work and dedication to their roles.

A sex worker organisation is nothing without its membership - the New South Wales sex worker community (past and present) and workers who tour here. This year we have taken steps to increase membership and improve communication and engagement with our membership and the broader sex worker community. There is much more to do but the changes to date including how membership is handled within the organisation are aimed at supporting more meaningful engagement moving forward.

Between lockdowns SWOP re-commenced in-person engagement with sex workers in a range of work settings, providing critical peer education, outreach and safer sex supplies along with community events and resources. During this time SWOP was without an office and I would like to extend special thanks to Scarlet Alliance for housing part of our staff team during this time. In particular, I would like to thank CEO Jules Kim, whose guidance and advice has been invaluable to both Presidents of SWOP this year. I am pleased to say that SWOP is now in its new home, large enough to accommodate all staff, a welcoming space for sex workers, a small meeting space, counselling space and close to public transport.

There have been many changes this year and I hope many more to come as SWOP re-establishes itself as an organisation of sex workers - the experts on sex work in New South Wales with the capacity and focus to achieve the important work set out in the new Strategic Plan.





# Governance Committee Members

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## Janelle (President)

**Janelle Fawkes is passionate about governance and strongly believes in the skills, strength and capacity of sex workers. She joined SWOP Inc's committee in April and shortly afterward was appointed President. 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.**



## Y (Vice President)

**I am a visual artist and sex worker. In 2021 I completed a PhD at the University of Sydney about drag and LGBTIQA+ politics. I speak Greek as my parents are of Greek background who migrated to Australia in the late 1960's. I started sex work 10 years ago and established a private dungeon offering BDSM services. I have worked as a sub-contracted in a local brothel and have also done some touring (in Newcastle and Canberra) offering full-service and erotic massage. I was previously employed a tertiary teacher and interested in how we share skill and learn as sex workers through peer education.**



# Governance Committee Members

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## Mish (Secretary & Public Officer)

**Mish Pony** was appointed **Secretary of SWOP NSW** in **April 2021**. They are also a **Director of AFAO, Trans Sex Worker Representative for Scarlet Alliance, Australian Sex Workers Association; and Operations Manager at Twenty10 inc GLCS NSW**. They have been sex working and a part of sex worker and queer organising for over 10 years. They are based on Gadigal Land in Sydney.



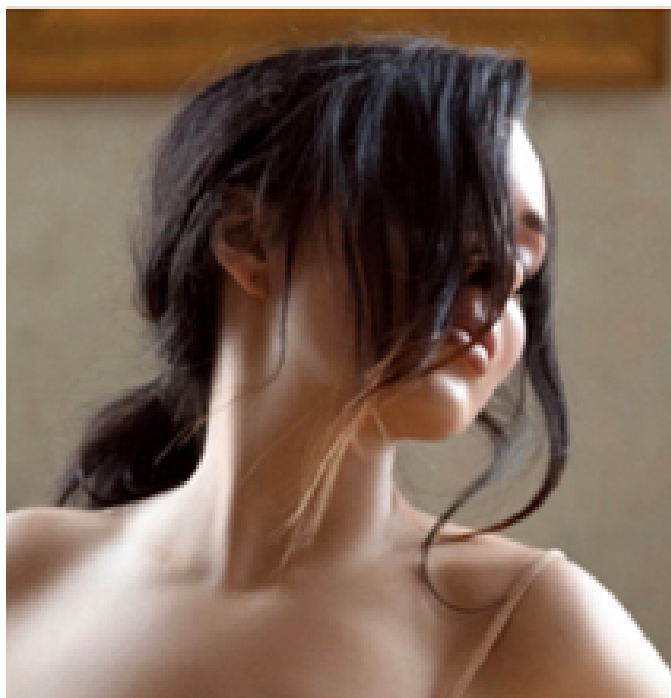
## Charlotte (Treasurer)

**Charlotte** has been working in the sex industry from the 2010s. In December 2020, she joined the **SWOP NSW** as the treasurer. She hopes to bring 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 is also important to her.



# Governance Committee Members



## Giselle (Ordinary member)

Giselle Lucas is an Eora-based FSSW, campaigner, artist & advocate. In a past life she was an FBI radio producer, a culture and political journalist, and a political organizer at one of the world's largest grass-roots campaigning networks. She has 10 years' experience in social justice fields and not-for-profits, an educational background in media and journalism, and a loud and vocal passion for community building, policy, tech, and human, civil and workers' rights movements.

She has been a FSSW for almost a decade across a broad spectrum of modalities including establishment, independent, agency, and online work. When not subverting the male gaze for money she enjoys gardening, pickling and preserving, learning about blockchain, a good horror film, and screaming into the void on twitter.

## Harry (Ordinary member)

I have been a sex worker for 6 years now with my industry experience spanning from online sex work, stripping, massage, to full service. Always a passionate advocate for sex work rights via social media, I'm looking forward to translating that to a governance role while on the board.

I'm a two-time university drop out but have had far greater success doing hands on work on the ground, which helped me win Whore of the Year in 2020, along with the rest of the Northern Territory Reference Group. Our success to bring decriminalisation to the NT was one of the most fulfilling achievements of my career, and I hope to keep this fire burning. Some of my smaller achievements include being the first sex worker to feature as a subject for the Archibald Prize - 'Candy' was featured in the 2018 competition and uses a combination of my old work pseudonyms.





# Acting CEO's Report:

## Joanna Megan & Tori Powell

Prior to commencing as Acting CEOs in May 2021, we were employed as SWOP outreach team members for 9 years (Joanna) and 7 years (Tori). During that time, we had the great pleasure and privilege of meeting a vast array of NSW sex workers, from all sectors of the industry and all corners of the state. Between us, we also have over thirty years of personal sex work experience, and counting.

We are passionate about enhancing access to health, safety and human rights for all sex workers, and celebrating the diversity and strength of this community. We are also passionate about health promotion, peer education and SWOP being the best community organisation it can be, and have been grateful for the opportunity to play a small part in its continuing evolution over the last few months. We are even more grateful for the guidance and support we have received throughout from the SWOP Governance Committee, and especially from the SWOP President, Janelle Fawkes. Our time in the role has been brief but eventful, for the organisation and the community, with COVID-19 as a defining feature.

The impacts of COVID-19 on the NSW sex work community have been profound. Throughout the pandemic, restrictions on sex work have caused significant financial distress, with the most vulnerable members of our community disproportionately affected by barriers to accessing financial support. Community mental health has suffered as a result of economic insecurity and social isolation; additional factors for migrant sex workers are separation from and concern for family. The most recent COVID-19 outbreak and lockdown, commencing in late June 2021, overwhelmed many whose resources had already been thoroughly depleted. We acknowledge, with sadness, the sex work community's shared experience of suffering. We also recognise that pre-existing inequities have, under these circumstances, produced particularly devastating effects for the most marginalised amongst us. It is now clearer than ever that, as we continue to advocate for our collective health and wellbeing, we must ensure that the goals of our advocacy are truly inclusive and address the needs of all community members.

SWOP's COVID-19-related support strategies are now well established. Almost as soon as the June lockdown began, the SWOP outreach team were on the road delivering food boxes and other supplies to Sydney based sex workers. Online workshops addressing legal, financial and health concerns were scheduled in record time, organised in partnership with a range of services, and attended by sex workers from across NSW.



Online workshops and forums also allowed for continuing community development, and reduced social isolation. Rapidly changing Public Health Orders were summarised for the sex industry, and translated by the CALD team to increase access to current, relevant, easily comprehensible information. SWOP's extensive social media network was employed to broadcast these updates, and answer questions as the restrictions continued to evolve. Further peer education and support was available via SWOPconnect. The SWOP counsellor provided invaluable mental health support and necessary referrals over the phone, zoom and email.

We have never been more proud to be a part of this team. Throughout a time which was often confusing, frustrating, and demoralising, SWOP staff turned up each day ready to work as hard as they could to do whatever they could to help. Experienced team members relied upon the strength of relationships developed during years of in person outreach to re-establish communication networks in an online format. This transition was not always easy, and is a testament to both the dedication and determination of the team, and the value of peer education. New team members kept pace, utilising their own experience, knowledge and skills to make valuable contributions to the SWOP's COVID-19 response.

Although the challenges have been extreme, in some ways the pandemic has assisted organisational growth. These new ways of connecting and collaborating with community will not replace our more traditional methods. They will, however, supplement them to increase access for rural/regional NSW sex workers (and others for whom travel is a barrier) to SWOP services.

We are also incredibly proud to be a part of this community. As is often the case in the face of adversity, the resilience, resourcefulness and generosity of sex workers emerged strongly during this period. As SWOP worked to understand each new legal change and health requirement, we were assisted by sex worker networks across NSW and Australia gathering and sharing information and advice with each other. 'Ask a Lawyer' sessions were frequently characterised by thoughtful questions and valuable insights, indicating prior self-education by sex workers about COVID-19 legislation, and benefiting all who attended. The interest in and enthusiastic uptake of COVID-19 workplace health and safety measures reaffirmed public health as a sex work community priority. This aligns with many decades of NSW sex workers (and sex workers generally) adhering to HIV/STI best practice, and positively influencing the broader community in the process. The will to positively contribute to public health outcomes may also explain the commendable tolerance demonstrated for COVID-19 restrictions, despite the personal toll often being higher for sex workers than for the general public. Several conversations with sex workers experiencing difficulty revealed greater concern for others who might be experiencing worse. Offers of help from within community were various and plentiful. We know that many sex workers did contribute to the Scarlet Alliance Emergency Relief Fund, which in turn provided essential financial aid to sex workers in NSW and elsewhere. Peer education offered by SWOP about online sex work remained popular, as many switched from offering in-person services to this non-contact alternative, displaying an impressive capacity for adaptation under stress that is characteristic of sex workers throughout history. We observed sex work community relationships further develop and strengthen during SWOP's online events, as participants offered each other the social support and connection needed during this difficult time.

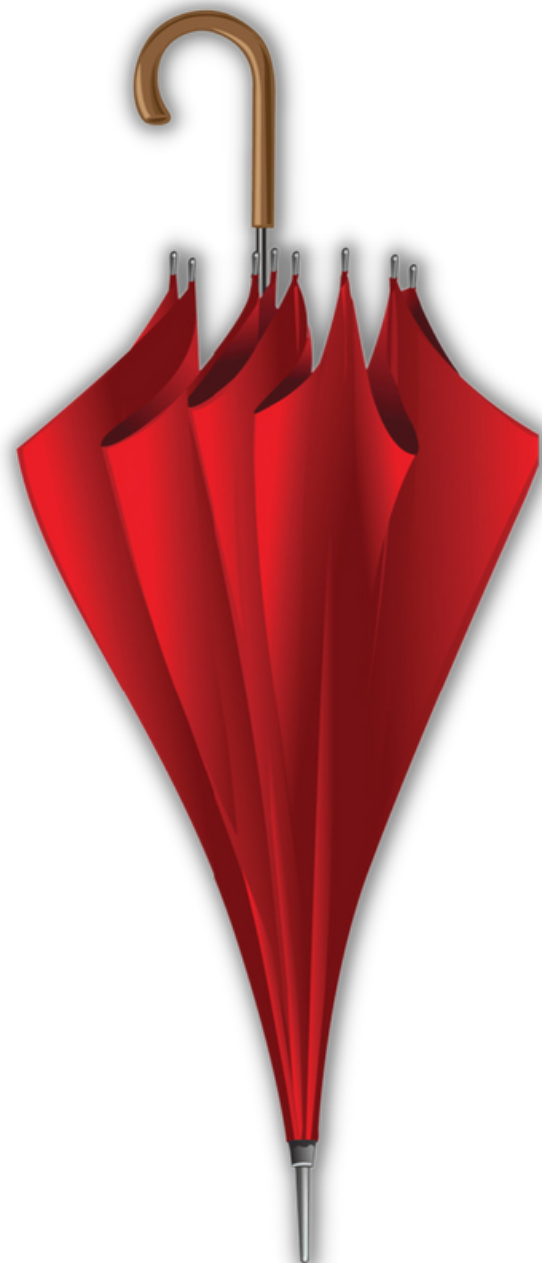
We would like to take this opportunity to thank the Inner City Legal Centre, for supporting SWOP staff through each legislative update, for the energy and expertise shared during regular workshops about constantly changing COVID-19 rules, and for the legal assistance provided to sex workers throughout the lockdown and beyond. We would also like to thank Addison Road for the many, many, many food boxes SWOP has delivered over the last year and a half.

Whilst COVID-19 has taken centre stage over the last several months, SWOP has also been working behind the scenes on several other projects. As we exit lockdown, we are preparing to open our new office at 7/110 Botany Road Alexandria. We hope you will see the change this physical move represents reflected in SWOP's organisational direction and approach. This space belongs to all NSW sex workers, and we look forward to watching it evolve with each community event that takes place there. Similarly, we encourage all community members to recognise their own potential to shape SWOP's work as a community organisation.

Community input and feedback is vital to ensuring that SWOP services remain relevant to all NSW sex workers and allows us to better represent you in our advocacy. If you'd like to make the relationship official, you might consider becoming a SWOP member. If you have the skills and capacity to take an active role in the governance of SWOP, you may consider joining the SWOP governance committee. Either way, we look forward to hearing your ideas and opinions, and intend to provide ample opportunities for you to share them.

The SWOP Team are also currently preparing to resume other types of face to face service delivery as we return to a situation slightly closer to "normal". In particular we are already planning a comprehensive peer outreach program, and will be visiting sex workers in all sorts of sex work workplaces across NSW.

Whilst SWOP has maintained partnerships with a range of health and other related agencies throughout lockdown, we look forward to working together in person again to further enhance access for NSW sex workers to STI testing, treatment and other important services. As soon as we are able to, we will welcome sex workers back to our office to attend workshops and forums in a non-virtual way. We intend to retain the virtual option as well, to ensure all NSW sex workers have access to these educational and social opportunities. It may be a little while before we can gather for bigger events, but we are already thinking about themes for our next Hookers & Strippers Ball and can't wait to celebrate with you all then.





# Advocacy, Representation & Education



Sex workers were represented by SWOP staff on numerous advisory committees, interagency meetings and working groups. Focus areas included women's homelessness, international student health, community safety, alcohol/drug harm reduction, Trans and Gender Diverse safety in correctional settings, and mandatory blood testing.

SWOP delivered sex worker sensitivity training & sex industry education to a range of service providers; social workers, sexual health nurses, local health district staff and police were amongst the recipients.

SWOP provided expert advice on a range of significant issues, notably; decriminalisation of sex work in Victoria, the mandatory disease testing act, and the NSW anti-discrimination amendment (sex workers) bill (as previously discussed).

## International Whores Day Forum

TOPIC: NSW ANTI-DISCRIMINATION BILL

**WEDNESDAY 2 JUNE 2021**  
2:30-4:30PM

Register at [swop.formstack.com/forms/workshop](https://swop.formstack.com/forms/workshop)

**swop**  
SEX WORKERS OUTREACH PROJECT

**Scarlet Alliance**  
Australian Sex Workers Association



ONLINE EVENT VIA ZOOM

# Anti-Discrimination Amendment (Sex Workers) Bill 2020

SWOP, along with Scarlet Alliance, co-hosted a community forum on 2 June 2021 about this bill, introduced by Abigail Boyd (NSW Greens) to the NSW Legislative Council on 5 August 2020. This bill represents exciting (and long overdue) progress towards anti-discrimination protections for NSW sex workers, recognising occupational rights and human rights in the process. The bill is thorough and broad ranging - detailed applications are provided for contexts such as employment, education, accommodation, provision of goods & services, and local government interactions. NSW sex workers are strongly encouraged to support and celebrate further advancement of this important legislation in the year ahead.

<https://www.parliament.nsw.gov.au/bills/Pages/bill-details.aspx?pk=3774>

## Local Council Planning Policy & Practice Reform

SWOP and Scarlet Alliance continue to advocate for improvements to NSW local council planning policy & practice. Inadequate and inequitable provisions for sex services (the current practice of most NSW local councils) continue to undermine the intentions of decriminalisation. Following a decision carried at the 2020 LGNSW Annual Conference, stipulating that NSW Health advice will factor into future sex services premises planning decisions, SWOP and Scarlet Alliance met with and provided evidence of the poor outcomes associated with past decision making practices, and have made recommendations for more equitable and effective decision making regarding sex services premises moving forward.

*When New South Wales decriminalised the industry in 1995 it was a world leader in the rights of sex workers, but that was 25 years ago. To date stigma, harassment and discrimination remains embedded and entrenched. The bill offers long-overdue, concrete legal protections to sex workers, for which sex workers and the organisations that steadfastly represent them have long been campaigning. A number of other pressing reforms to the Anti-Discrimination Act are required, but the bill is a positive step forward. Sex work is work, despite the wowsers and moralisers, institutional discrimination and the hypocrites who wag their finger at sex workers with one hand while seeking their services with the other. It is the view of The Greens that all workers, no matter their chosen profession, should be treated with dignity and respect inside and outside their workplace. In 2020 it is time to end the stigma, stop the discrimination and protect sex workers from harassment for simply doing their job.*

- Abigail Boyd, NSW Greens

**IT'S TIME TO TALK  
ENDING  
DISCRIMINATION  
AGAINST SEX WORKERS**

**WHEN:** 7pm, Tuesday 27th July  
**WHERE:** Online discussion via Zoom  
**WHO:** Greens NSW MP Abigail Boyd in conversation with campaigners and sex workers from Scarlet Alliance and SWOP (Sex Workers Outreach Program)

**REGISTER NOW**

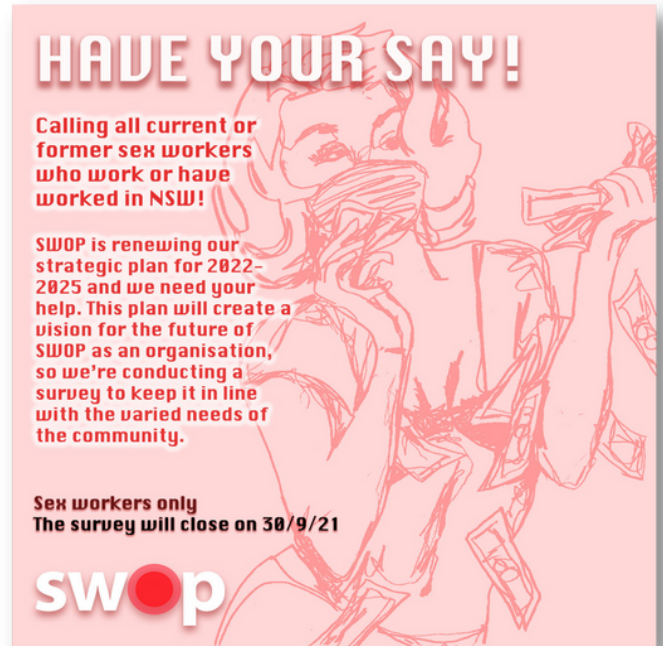
Authorised by Abigail Boyd, Greens NSW MP

**THE GREENS**

# SWOP Strategic Plan

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This year the SWOP governance committee has been consulting with the SWOP membership, the broader sex worker community, our staff and governance committee as part of the process of developing a new Strategic Plan. The Strategic Plan provides direction for the organisation by setting out the organisation's goals and objectives and how we will reach them. An initial survey developed by the governance committee and translated into multiple languages by staff, received 79 responses from sex workers in New South Wales.



These comprehensive responses along with a zoom consult with staff and another with the governance committee has provided us with excellent feedback and direction for the 2022-2025 Strategic Plan. The second phase included an online consultation with New South Wales sex workers on the initial draft which will be followed up by a consultation with our members following our Annual General Meeting. The new Strategic Plan will be released in January 2022.

## Membership Engagement

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The SWOP governance committee and staff have reviewed and made adjustments to how SWOP manages its membership engagement. We have revised our process of membership approvals and renewals, ensuring new memberships are approved at each monthly governance meeting and streamlined the form and process for members. Our aim is to increase the size of our membership and to more regularly communicate and consult with our membership.

## Scarlet Alliance Recredentialling of member organisations

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SWOP is a member of the national peak sex worker organisation Scarlet Alliance, Australian Sex Workers Association. As part of maintaining our membership, SWOP along with the other member sex worker organisations, participate in a review or recredentialling process with Scarlet Alliance against set criteria. In 2021 SWOP has completed the process confirming its eligibility for membership. The organisation will not be credentialed again until 2024.



# COVID-19 Response & Service Delivery

## 2020-21



139,858 Condoms

22,686 Lube Sachets  
416 Lube Tubes



15,150 Gloves

6724 Dams



5470 units of  
Injecting Equipment

Whilst NSW COVID-19 rates and restrictions fluctuated throughout the year, SWOP provided regular updates to community about rights & responsibilities for sex workers and sex industry business owners and operators. In addition to simple summaries of relevant NSW Public Health Order content, SWOP offered extensive guidance on newly mandated safety plans for sex services premises. SWOP advocated for sex workers in relation to COVID-19 policy development, and continues to do so in 2021-22. In partnership with the Inner City Legal Centre, SWOP hosted Q&A sessions to help sex workers understand changing COVID-19 legislation. SWOP worked with Scarlet Alliance and Sexual Health Clinics to supply industry-specific COVID-19 work health and safety information in a variety of formats.

In order to assist community members experiencing financial distress due to business shutdowns and restricted movement, SWOP participated in the subcommittee for provision of the Scarlet Alliance Emergency Relief Fund. SWOP also delivered food boxes to sex workers in the Sydney Metro area, in partnership with the Addison Road Community Centre.

*SWOP has been overwhelmed with thanks from community members who have been receiving food boxes. The partnership with Addi Road has meant that many of the most vulnerable in our community have had their basic needs met in the most difficult of times, and has made the difference between staying safe or putting themselves at risk to feed their families.*

*-Tori (SWOP Outreach Team)*

## swop

**NEED FOOD OR OTHER  
SUPPORT THIS LOCKDOWN?**

**CALL TO SPEAK WITH A PEER  
TO FIND OUT WHAT OPTIONS  
ARE AVAILABLE IN YOUR AREA.**

**(02) 9184 9466**



The SWOP counsellor remained busy, providing counselling, support and referrals by phone, zoom and email. Mental health support was an especially critical element of our work during this period; COVID-19 has been widely acknowledged as having a generally negative mental health impact - sex worker concerns were often especially acute. Sudden and prolonged workplace closures created financial difficulties for many, and systemic barriers to accessing government support increased stress. Sex workers already familiar with social isolation as a result of stigma and discrimination found this exacerbated by lockdown. There were additional concerns for migrant sex workers concerned for and unable to visit family during this time.



*Vulnerability rose as temporary migrants faced economic and personal hardships during the COVID-19 pandemic. With the Australian border closed since around since March 2020, many could not return home, and missed the support of family. Many were uncertain of visa status. Many felt stressed after arriving in Australia just before the pandemic started, travelling alone.*

*-Na Mon  
(SWOP Chinese Project Team)*

*Temporary visa holders were especially hard hit by the workplace closures and sudden income loss. I spoke with workers who could not secure work in other industries and were ineligible for government payments and benefits. They were unaware of services in the community and required referrals specific to their needs. Many workers were assailed by anxiety about their own vulnerable situation and fears for family members.*

*The closure of brothels and clubs meant not only financial hardship for workers – some felt loss in informal social connections and advice from peers. The arrival of COVID-19 in Australia and subsequent restrictions markedly increased psychosocial stressors for many sex workers in contact with SWOP.*

*The individual counselling, support and referral services at SWOP has assisted sex workers to cope, problem-solve and maintain hope during this difficult time.*

*-Maggie (SWOP Counsellor)*





The SWOP outreach team offered peer support via phone and email as part of our ongoing SWOPconnect service. We also engaged via Social Media, including Facebook and Twitter, WeChat for Chinese community members and Line App for Thai community members. Additionally, Grindr, Scruff, Daddyhunt, Reddit, Squirt, Rentboyaustralia, Rentmen, Locanto and MassageGuys, for the SWOPmale project.



*The advantage of having a Thai Line group is that we can communicate, share useful and updated information about sex work when SWOP is unable to conduct a normal outreach. It's another way of expanding our outreach to migrant workers whom we may not have an opportunity to see before. We are expecting to have more Thai workers join the Line group in the near future.*

*-Jum (SWOP Thai Project Team)*

*Male-identifying sex workers have faced a unique challenge in NSW. With no currently active SSP's for male-identifying sex workers due to COVID-19, the majority of those that I've spoken with have moved heavily towards online and private work. As I started at SWOP just before the lockdown commenced, my work coincidentally linked up with this trend and I continue to seek out all reaches of the internet for those that may need some assistance. I'm looking forward to being able to engage with a lot of my community face-to-face, particularly those that have reached out to me from regional and rural areas that I have not been able to visit in person yet.*

*-Charlie (SWOP Male Project Team)*

# 2020-21



**217 SWOPconnect  
Occasions of Service**

**323 Social Media  
Occasions of Service**



**326  
New Sex Workers  
Occasions of Service**

**154 Street Based  
Sex Workers  
Occasions of Service**

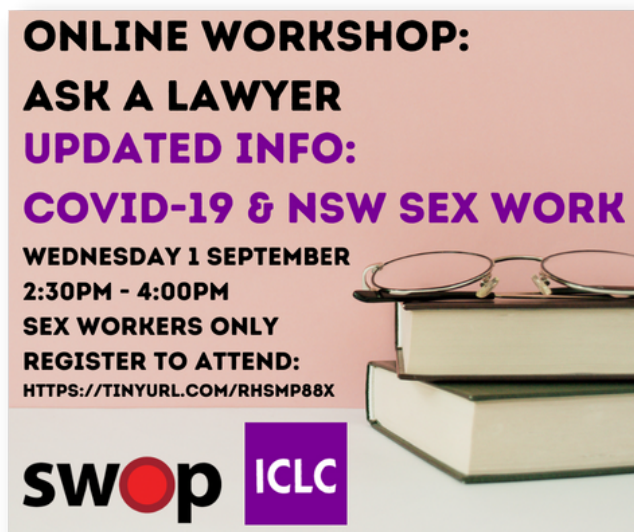


**2682 Other Sex Workers  
Occasions of Service**





Workshops and Forums continued throughout the year, on Zoom. This new online format allowed a wider range of NSW sex workers to participate in our education program than has previously been possible. Community members (including SWOP staff) enjoyed the opportunity to spend time together, whilst lockdown prevented in person social occasions. Workshops covered introductions to online work/parlour work/private work/BDSM, yoga & meditation, and afore mentioned COVID-19 specific legal & WHS content. Forums commemorated International Day to End Violence Against Sex Workers, and invited community feedback on the NSW Greens Anti-Discrimination Amendment (Sex Workers) Bill.



Health promotion campaigns targeted COVID-19, Chlamydia, Gonorrhoea, Syphilis, HPV, HIV and more, in multiple languages. A special, publicly accessible edition of the Professional Magazine contains the new SafeWork NSW Health & Safety Guidelines for Sex Services Premises, a COVID-19 Safety Plan checklist for Sex Services Premises, and was published in English, Thai and Chinese.





# Chinese Project & Thai Project

SWOP Thai and Chinese speaking outreach workers contributed heavily to all organisational activity described above. Of additional note, SWOP CALD team members cooperated with other Australian sex worker organisations to produce high-quality, accessible, timely resources for a national audience. The benefits of providing relevant, accurate, easily understandable COVID-19 information for migrant sex workers extend beyond simple health promotion. This very practical harm reduction exercise decreased stress, provided clarity, enabled easier adoption of recommended WHS practices, and increased confident adherence to legislative requirements.



## swop 线上工作坊： 私人工作技能分享

工作坊开始前1小时截止报名：

<https://forms.gle/bJlgWQXMwE75Uwv5>

6月23日星期三

下午 2:30 - 下午 4:30

研讨会仅以英文举行

仅限性工作者



สถานที่หลายแห่งในซิดนีย์ตะวันตกเฉียงใต้สามารถเข้ารับการฉีดวัคซีนป้องกันโควิด คุณสมารถเดินเข้าไปรับฟรีไม่จำเป็นต้องจอง  
จะผู้ที่ไม่มีบัตรแพทย์สามารถใช้บริการนี้ได้



有關新冠肺炎疫苗的信息分享，中文版请看以下連結：  
<https://covid-vaccine.healthdirect.gov.au/eligibility?lang=hant>



CALD Team members noted that: *These resources support the CALD community to increase their understanding and awareness of how to work in Australia under COVID-19 rules.*

And that these resources: *Reduce the fear of stigma for CALD sex workers when they contact other services when they are on tour. Sex worker organisations in each state can support as well as refer them to sex worker friendly service providers that suits their needs.*

The SWOP CALD team also worked during this period to produce SWOP's first ever Thai and Chinese editions of the Professional Magazine. These editions also included COVID-19 health, safety and legal information.

# Aboriginal Project

SWOP's Aboriginal project worker represented SWOP at several virtual events in 2020-2021. National Aboriginal and Islanders Day Observance Committee (NAIDOC) week, National Close the Gap Day, Aboriginal and Torres Strait Islander HIV Awareness Week (ATSIHAW), and Transgender Day of Remembrance (TDoR) were all commemorated in this way this year.

Within Sydney, regular Aboriginal Peer outreach fostered communication and trust, and enabled high levels of responsivity to community needs. Whilst on regional outreach in the Illawarra and Mid North Coast areas, SWOP's Aboriginal project worker provided culturally appropriate training to various community health and legal services.

SWOP remains an active member of the Aboriginal health worker coalition - 414 Close the Gap Group- comprised of staff from services housed within the 414 Elizabeth Street building. SWOP's Aboriginal project worker also contributed a sex worker perspective to the ASIC Indigenous Roadmap Consultation process.

*In June 2020 the 414 CTG group promoted the ACON online "yarning Circle" for the Aboriginal and Torres Strait Islander LGBTIQ+ communities. The online event gave these communities the opportunity to engage with one another in dealing with issues due to the current COVID-19 situation. NAIDOC was our next event in November, again online. The event was the screening of the documentary "In My Blood It Runs", followed by a Q&A session. In December, to celebrate WAD2020, the 414CTG group organised an event for Aboriginal and Torres Strait Islander HIV Awareness Week (ATSIHAW). This event was kindly hosted by the BLAQ Aboriginal Corporation at the National Centre for Indigenous Excellence (NCIE). The event was*

*streamed live, to everyone who tuned in to hear all the fabulous Aboriginal and Torres Strait Islander HIV peers and their amazing stories of lived experiences. By March of 2021 we were about to enter our second lockdown. The 414 CTG group's final event for this year was for National Close the Gap Day. This event was held in the café at ACON and involved speakers from the 414CTG, sharing their stories of what Closing the Gap on Aboriginal and Torres Strait Islander health means to them. Passionate and inspiring stories by the speakers.*



*-Rusty & Chantell  
(SWOP Aboriginal Project Team)*



# Outreach



When possible between lockdowns, the SWOP outreach team visited brothels, massage parlours, strip clubs, saunas, private sex worker workplaces and street based sex working areas as a part of our peer outreach program.

Both independently and in partnership with local sexual health clinics, outreach workers travelled across Sydney and to regional/rural areas including the Illawarra, Hunter New England, Central Coast, Mid North Coast, and Northern Rivers.

SWOP is looking forward to reinvigorating our peer outreach program in 2021-22, and meeting NSW sex workers wherever they are operating. SWOP is committed to assisting recommencement of sex work business across the state. SWOP will continue to work toward our shared goal of simplifying adjustment to any new COVID-19 related workplace requirements.

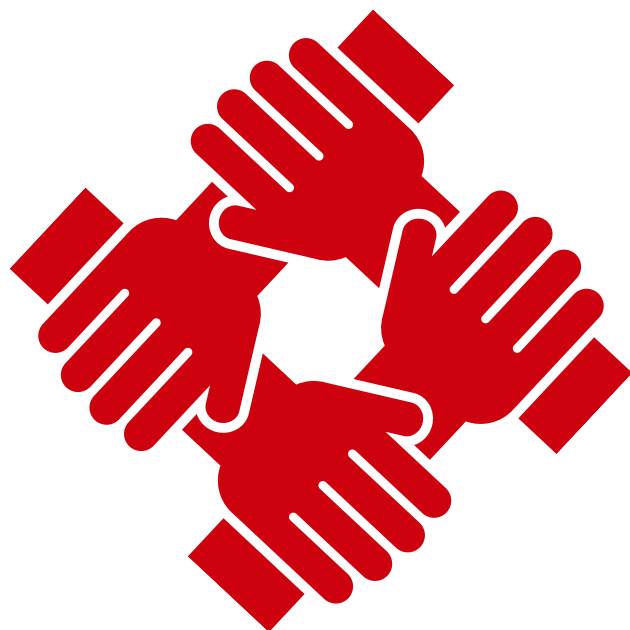


## **Staff**

SWOP welcomed one new and two returning staff members this year. Charlie was appointed as our new Male Project Worker, Shirley re-joined the Chinese Project team, and Natalie recommenced in a new role as our Administration Officer.

SWOP also bid farewell to former CEO Cameron Cox. We acknowledge and thank Cam for his many years of service.

Tori Powell and Joanna Megan commenced in May 2021 as Acting CEOs.



## **New SWOP Office**

After a period of considerable transition, SWOP has recently relocated to 7/110 Botany Road Alexandria NSW 2015.

At the time of writing this report, we are busy unfurling our red umbrellas, setting up the SWOPshop, and getting ready to host face to face workshops again.

Please drop by soon to collect a worker's pack, have a cup of tea and a chat, and warm our new office with your smiles and stories. We have missed catching up in person during lockdown, and can't wait to see you!

# swop



**HAS A NEW HOME!**  
**7/ 110 BOTANY ROAD ALEXANDRIA**

**WORKERS PACKS + PEER SUPPORT AVAILABLE**  
**MON-TUES-THURS-FRI 10AM-6PM & WEDS 2PM-6PM**

**(02) 9184 9466 / [SWOPCONNECT@SWOP.ORG.AU](mailto:SWOPCONNECT@SWOP.ORG.AU)**

# Treasurer's Report: Charlotte Mya

---

It is with privilege that I present the audited financial statements for the financial year ended 20 June 2021. This is my first treasurer's report after joining the board in December 2020.

COVID has thrown up various challenges including additional costs but SWOP has managed its resources to continue to support sex workers during these difficult times.

Funding from the Ministry of Health has remained stable and we were able to acquit this grant in full and I would like to thank SWOP management for achieving this.

SWOP has been able to achieve a surplus and double the surplus of the previous year. This builds up SWOP reserves and results in a healthy balance sheet. Our near term financial outlook is healthy with a working capital ratio of 3.1. A ratio above 2 is very healthy. The surplus was also partly due to external factors that will not apply in subsequent years. There is no expectation that the surplus will be as large as 2020-2021 moving forward.

As we move towards implementing the strategic plan guided by the membership, having such a reserve will allow SWOP to implement these goals and to better serve the membership in the future.

I would also like to thank SWOP staff, management, and governance committee that were involved in ensuring that SWOP has achieved a great financial result for 2020-2021.

---

**SWOP extends our gratitude to all our members, the NSW sex work community, our many partners, and our primary funder; NSW Ministry of Health.**



Health



# **Sex Workers Outreach Project Inc**

ABN 38 451 145 442

## **Financial Statements**

For the Year Ended 30 June 2021

# **Sex Workers Outreach Project Inc**

ABN 38 451 145 442

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**For the Year Ended 30 June 2021**

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**Sex Workers Outreach Project Inc**

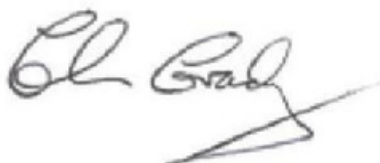
ABN 38 451 145 442

**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 2021, 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

06 October 2021

Sydney

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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.

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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 2021

		2021	2020
	Note	\$	\$
Revenue	4	1,448,220	1,425,051
Other income	4	325,250	79,497
Rent and rates		(92,699)	(61,580)
Administrative expenses		(100,342)	(152,617)
Salaries and associated costs		(1,106,353)	(1,027,241)
Travel and representation		-	(1,591)
Communications		(1,999)	(12,000)
Events and activities		(9,845)	(19,609)
Program materials and services		(120,250)	(100,829)
<b>Surplus before income taxes</b>		<b>341,982</b>	<b>129,081</b>
Income tax expense	2(a)	-	-
<b>Surplus for the year</b>		<b>341,982</b>	<b>129,081</b>
<b>Retained surplus</b>			
Retained surplus at the start of the year		314,554	185,473
<b>Retained surplus at the end of the year</b>		<b>656,536</b>	<b>314,554</b>

# Sex Workers Outreach Project Inc

ABN 38 451 145 442

## Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	958,596	481,949
Trade and other receivables	7	285	9,664
Inventories	8	4,566	16,692
Other assets	9	-	31,766
<b>TOTAL CURRENT ASSETS</b>		<b>963,447</b>	<b>540,071</b>
<b>TOTAL ASSETS</b>		<b>963,447</b>	<b>540,071</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	103,238	53,263
Employee benefits	13	146,309	172,263
Contracts paid in advance	11	57,364	(9)
<b>TOTAL CURRENT LIABILITIES</b>		<b>306,911</b>	<b>225,517</b>
<b>TOTAL LIABILITIES</b>		<b>306,911</b>	<b>225,517</b>
<b>NET ASSETS</b>		<b>656,536</b>	<b>314,554</b>
<b>EQUITY</b>			
Retained surplus		656,536	314,554
<b>TOTAL EQUITY</b>		<b>656,536</b>	<b>314,554</b>

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 2021

	Note	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers, granting bodies & fundraising (inclusive of goods & services tax)		1,773,808	1,521,409
Payments to suppliers and employees (inclusive of goods & services tax)		(1,297,522)	(1,370,115)
Interest received from Deposits at call		359	667
Net cash provided by operating activities	15	<u>476,645</u>	<u>151,961</u>
Net increase in cash and cash equivalents held		476,645	151,961
Cash and cash equivalents at beginning of year		<u>481,950</u>	<u>329,989</u>
Cash and cash equivalents at end of financial year	6	<u><u>958,595</u></u>	<u><u>481,950</u></u>

The accompanying notes form part of these financial statements.



## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

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 Disclosure 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 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.

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 2021

### 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 2021 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 2021

### 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 2021

### 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
- the financial assets is more than 90 days past due.

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 2021

### 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 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 2021

### 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 classed 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 2021, 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 directors 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 2021

### 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

	2021 \$	2020 \$
Operating revenue		
- Operating grants	1,394,400	1,378,579
- Sale of goods	49,382	41,014
- Member subscriptions	201	271
	<u>1,443,983</u>	<u>1,419,864</u>
Other revenue		
- Donations, sponsorship and fundraising revenue	4,237	5,187
<b>Total Revenue</b>	<u><b>1,448,220</b></u>	<u><b>1,425,051</b></u>
Other Income		
- COVID-19 cash flow boost	324,900	78,000
- Interest received from deposits at call	359	667
- Recoveries	-	830
	<u><b>325,259</b></u>	<u><b>79,497</b></u>

## Notes to the Financial Statements

For the Year Ended 30 June 2021

## 5 Result for the Year

The result for the year includes the following specific expenses:

	2021	2020
	\$	\$
Administrative expenses:		
- Financial and HR services	44,589	18,000
- IT expenses	1,377	95,873

## 6 Cash and Cash Equivalents

Cash at bank and in hand	750,912	274,623
Deposits at call	207,684	207,326
	<u>958,596</u>	<u>481,949</u>

## 7 Trade and Other Receivables

CURRENT		
Trade receivables	285	982
GST receivable	-	8,682
Total current trade and other receivables	<u>285</u>	<u>9,664</u>

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	<u>4,566</u>	<u>16,692</u>

## 9 Other Assets

CURRENT		
Prepayments	<u>-</u>	<u>31,766</u>

## 10 Trade and Other Payables

CURRENT		
Trade payables	4,669	5,131
GST payable	32,264	-
Sundry payables and accrued expenses	<u>66,305</u>	<u>48,132</u>
	<u>103,238</u>	<u>53,263</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.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 11 Grants in Advance

	2021 \$	2020 \$
CURRENT		
Deferred income - Government grants	49,899	(9)
Provision for unbilled expenses	7,465	-
<b>Total</b>	<b>57,364</b>	<b>(9)</b>

### 12 Auditors' Remuneration

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

- auditing the financial statements

4,000	3,675
-------	-------

### 13 Employee Benefits

CURRENT		
Long service leave	89,335	102,844
Annual leave	56,974	69,419
	<b>146,309</b>	<b>172,263</b>

### 14 Contingencies

In the opinion of the Directors, the Association did not have any contingencies at 30 June 2021.

### 15 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

Surplus for the year	341,982	129,081
Changes in assets and liabilities:		
- decrease in trade and other receivables	697	17,528
- decrease/(increase) in prepayments	31,766	(4,758)
- decrease/(increase) in inventories	12,126	(11,618)
- (increase) in GST receivable	-	(2,402)
- increase/(decrease) in income in advance	57,373	(12,257)
- increase in trade and other payables	58,655	15,051
- (decrease)/increase in employee benefits	(25,954)	21,335
Cashflows from operations	<b>476,645</b>	<b>151,960</b>



## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

### **16 Events after the end of the Reporting Period**

As the COVID-19 pandemic continues to create uncertainty in both local and global communities and economies, the Association continues to consider the impact on its future operations and undertake appropriate measures and precautions in response

Except for the above, no other 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.

### **17 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 3 to 14:

1. Present fairly the financial position of Sex Workers Outreach Project Inc as at 30 June 2021 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 .....  
Janelle Fawkes

Treasurer .....  
Charlotte Miya

Dated this .....5th..... day of ....October..... 2021

## 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 2021, the statement of income and retained surplus, the statement of cash flows for the year ended 30 June 2021, 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 2021 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.



## 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

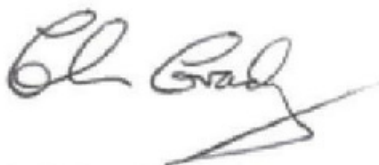
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. 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 06 October 2021

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