

Annual Report 2022–23

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Health Equity Matters acknowledges and pays respect to Aboriginal and Torres Strait Islander people as traditional custodians of the land on which we work.

We know from the successes we have had in the response to HIV in Australia that having communities centred, visible and meaningfully engaged is vital, and we hold this same principle to be true in all the work we do in collaboration with and in support of First Nations people. Health Equity Matters strongly supports the right of Indigenous Australians to be meaningfully involved in matters that affect them and we will continue to stand behind all initiatives, local and national, that improve outcomes and build a stronger future for First Nations people.

A Report from our President and CEO



Mark Orr AM, President of Health Equity Matters, and
Adjunct Professor Darryl O'Donnell, CEO of Health Equity Matters

While nobody in the modern HIV response doubts our capacity to end transmission, this year Australia proved to the world how eminently achievable it really is.

New HIV notifications in inner Sydney are down 88%, meaning it may be the first locality in the world to have virtually eliminated HIV transmission.

For those who have lived the HIV response, this is a profound achievement, built on empathy, intelligence and commitment. Many painful memories from the beginning of the epidemic resurfaced this year when the ABC broadcast its miniseries *In our blood*, set in and around Oxford Street, Sydney. The notion that we are approaching virtual elimination of HIV transmission among that specific community, is a fitting tribute to the thousands of people who have contributed to this effort, including many of whom are no longer with us.

Of course, HIV is not over for anyone until it is over for everyone, and universal access to health care must light our path. We need to increase our efforts at HIV prevention, particularly in areas and population groups we have found harder to engage with, and ensure everyone living with HIV continues to receive the best possible treatment, care and support. To that end, important work commenced this year with the establishment of the Commonwealth's HIV Taskforce, chaired by Health Minister, the Hon. Mark Butler MP. It includes community representatives such as Health Equity Matters and NAPWHA, and medical and research experts, with a clear focus on defining what actions will be needed to virtually eliminate HIV transmission nationally.

The Taskforce's efforts were bolstered by the Federal Government's \$19.7 million Budget commitment to expand access to HIV testing, treatment and information, and better support the HIV workforce. The funding expands access to HIV treatment for people who are ineligible for Medicare, better supports Aboriginal Community Controlled Health Organisations that deliver testing, treatment and care services, and supports innovative technology and digital tools.

Our international work reached a new scale and complexity this year as the HIV challenge in Asia and the Pacific intensified, and health inequalities for LGBTIQ+ people widened. We established and funded the Pacific Community Leadership Program. This will support current and emerging leaders in our region in areas such as governance, management, strategic direction, stakeholder management and other forms of leadership. It will work with advocacy and civil society groups across American Samoa, Cook Islands, Micronesia, Fiji, Kiribati, Marshall Islands, Nauru, Palau, PNG, Samoa and Solomon Islands and Tonga.

Our existing work in programs such as the Global Funded-supported *Sustainability of HIV Services for Key Populations in Southeast Asia* (SKPA-2) powered ahead and took an increasingly detailed and granular, data-driven approach. Our sustainability pulse check dashboard provides regular survey results to test the effectiveness of the program as countries progress toward sustaining their own HIV response.

Excitingly, we adopted a new identity this year, swapping *Australian Federation of AIDS Organisations for Health Equity Matters*. While our old identity served us well for 40 amazing years, Health Equity Matters more accurately embodies our mission today and names the challenge of urgent health needs for LGBTIQ+ communities and people living with HIV. Our communities face a range of health

disparities from HIV treatment access to mental health issues. Health Equity Matters aims to eradicate these inequities, with HIV the core of our mission until the epidemic is over for everyone. Our new logo merges the HIV ribbon with the healthcare cross, symbolising inclusivity, hope, and equity.

These same values guided our decision to wholeheartedly support a 'Yes' vote in the referendum on the First Nations Voice to Parliament. We recognise the importance of First Nations People having a say in matters that affect them. We know from the success we have had in the response to HIV in Australia that having communities centred, visible and meaningfully involved is vital.

Like the broader HIV response, Health Equity Matters is as strong as the people who power it. This past year saw our efforts buttressed by the diverse, fiercely intelligent, and highly skilled individuals who serve on our Board. Each brought a lifetime of lived and professional experience and insight that meant a healthy contest of ideas and superb quality of decision making. We thank the directors for their work. We also thank the many individuals who are not directors, who participate in our Board Committees, and who bring their extensive expertise and passion to informing Health Equity Matters' work domestically and internationally.

We thank our Members for their continuing support and their deep commitment to collegiality and action throughout the year. We also acknowledge our Affiliate Members and funders who help us achieve what we do, reflecting the HIV partnership which has been so successful over the last 40 years, and guiding our increased focus on LGBTIQ+ health.

In the year ahead Health Equity Matters will continue to strive for the health needs of the communities we represent, informed by evidence and powered by the spirit of inclusion and equity. We hope you join us in that effort.

When there is health equity everyone can attain their full potential for health and well-being.

This is why we have changed our name to

HEALTH EQUITY MATTERS

A name that clearly states our purpose: To end health inequity for our communities, with HIV the core of our mission until the epidemic is over for everyone.

Introducing Health Equity Matters



This year, we rebranded to Health Equity Matters, a new identity that better reflects the breadth of our contemporary mission and future.

For almost four decades, the Australian Federation of AIDS Organisations (AFAO) has led the community response to HIV.

In Australia, ending HIV transmission is increasingly within reach. Achieving this will take immense effort. Meanwhile, LGBTIQ+ people and communities affected by HIV in Australia and across Asia and the Pacific experience poorer physical and mental health than the general population. Health Equity Matters believes important insights

from the HIV response can power progress for our communities' health.

From access to HIV treatment to stigma, discrimination, mental health, social isolation and suicide, better policy and more investment and effort are needed to improve health inequities experienced by LGBTIQ+ people and communities affected by HIV.

Health rights are human rights. This is most effectively realised when the power of community – peer leadership, inclusion and a resolute focus on results – is at the core of health policy design and delivery.

Our new identity

Our new name holds the histories of those we have lost to HIV, and those who are living with HIV today. It respects our elders and the activists who have bravely fought and continue to fight HIV and

related stigma each step of the way. And it declares our commitment to the HIV work yet to be done, while embracing the work of our members as they diversify beyond HIV to address other health inequities experienced by LGBTIQ+ communities.

Our new logo uses the colours of inclusion, hope and above all equity. It infers the HIV ribbon and integrates it to the healthcare cross, a universal beacon of protection, hope and help at hand. This reflects the vibrancy and diversity of LGBTIQ+ communities and other communities living with and affected by HIV. Our communities.

Thank you for your continued support of our organisation and the ongoing vital work we do together to virtually eliminate HIV transmission and end health inequity for our communities.

Working with Aboriginal and Torres Strait Islander communities



All of our work with Aboriginal and Torres Strait Islander people is carried out in partnership with our member organisation, the Anwernekenhe National HIV Alliance.

Yarns on Us Mob and HIV Website

Six written Yarns (personal stories) from the Us Mob and HIV booklet and website have been recorded in audio versions and included on the website to provide another way for Aboriginal and Torres Strait Islander people to engage with the content.

These personal stories show different experiences of people from the community and include Yarns from gay men, women living with HIV, men living with HIV, Sistergirls and Brotherboys.

Community workforce capacity building

We continue to convene a monthly meeting of a network of Aboriginal and Torres Strait Islander workers from our state member organisations, providing opportunities for connection, learning, sharing and collaboration with Indigenous workers nationwide.

Indigenous podcast series

In partnership with the Anwernekenhe National HIV Alliance, we also launched an Indigenous podcast series on the impacts of racism on access to healthcare. The podcast series is a discussion built from Anwernekenhe's Black Lives Matter statement. It also includes episodes covering the impacts for specific populations including people living with HIV, Sistergirls, Brotherboys, and people in prisons.

Animated community education videos

We have launched an exciting new suite of animated community education videos to provide Aboriginal and Torres Strait Islander people information about key HIV topics in new formats.

The videos cover topics including PrEP, PEP, HIV testing and Treatment as Prevention. They show a diverse range of people to allow community members watching the videos see themselves represented.

To reach more Aboriginal and Torres Strait Islander people, the videos are available in two Indigenous languages, Kriol and Torres Strait Creole (Yumplatok), as well as English.



“

Our monthly meetings are valuable time spent with other colleagues across Australia yarning and sharing information, community work and connecting for support, ideas and knowledge. At the heart, we work together to raise the voices and visibility of our diverse mobs in the hope of better access to healthcare and improved health outcomes.

”

“

Life does not stop if your test comes back HIV Positive. You can still work, you can still play sport. Women can still have babies, and we can drink from the same cup.

”

Us Mob
and HIV



Listen to a range of Yarns from Us Mob and HIV. Truly personal stories from individuals who have shared their experiences with HIV and sexual health.



Healthcare workforce training webinar

Using our previously launched *Healthcare Workforce Toolkit: HIV and Sexual Health for Aboriginal and Torres Strait Islander people*, we worked with our people partners, NACCHO (National Aboriginal Community Controlled Health Organisation) and ASHM, to develop a training webinar to build the capacity of clinicians and workers in Aboriginal Community Controlled Health Organisations to provide HIV and sexual healthcare to Indigenous people.

Uluru Statement from the Heart and Aboriginal and Torres Strait Islander Voice

Health Equity Matters developed and launched a statement supporting the Uluru Statement from the Heart and Aboriginal and Torres Strait Islander Voice, to provide sector leadership and support First Nationals People leading up to the Referendum on the Voice.

“

Health Equity Matters recognises the importance of First Nations People having a say in matters that affect them. This is the best way to improve outcomes for First Nations People. We know from the successes we have had in the response to HIV in Australia, having communities centred, visible and meaningfully involved in that response is vital.

”

Excerpt from Health Equity Matters Statement of Support for the Uluru Statement from the Heart and Aboriginal and Torres Strait Islander Voice



Advisory and Advocacy





Health Equity Matters CEO, Adjunct Professor Darryl O'Donnell and other senior leaders from HIV and health sectors with World Health Organization representatives in Sydney ahead of the 12th International AIDS Society Conference on HIV Science.

During the reporting period, the world experienced a new health threat with the outbreak of mpox.

Normally contained to several nations in Central and West Africa, mpox found a new transmission pathway through interconnected networks of gay and bisexual men in Europe in May 2022. The virus spread rapidly to the USA, Canada and eventually Australia.

Several factors indicated Australia was vulnerable to an outbreak. Population immunity to Smallpox in Australia was low, estimated at 10% of the population overall. The third-generation vaccine was being produced by a single vaccine manufacturer in Copenhagen and no antiviral treatments had been licensed to treat mpox in Australia.

In response to the threat to gay and bisexual men, Australia's community-led HIV organisations mobilised rapidly. Health Equity Matters worked with research and clinical partners to translate emerging mpox knowledge into resources for policy development and health promotion campaigns. Health Equity Matters helped lead the National Mpox Taskforce (alongside ASHM), which canvassed observational data from community leaders to inform briefings to key decision makers including the Minister for Health and Aged Care, Hon Mark Butler MP. These data were received from a community subcommittee, comprised of the CEOs of Health Equity Matters' member organisations, to provide rapid updates on emerging mpox knowledge. Health Equity Matters, and its members (led by ACON and Thorne Harbour Health), quickly adapted websites and social media channels established for their HIV work to include materials on

mpox in multiple languages. Regular webinars on mpox for workforce and community members were also held.

By engaging the community sector, Australia avoided large-scale mpox outbreaks. Australia's gay and bisexual community, being well-informed, responded to the mpox outbreak by temporarily changing sexual practices, which had a significant impact on transmission rates even before the introduction of the vaccine. The collaborative framework between government, clinical workforce, public health authorities, and the community sector, that underpins the national HIV response, enabled rapid delivery of mpox vaccines across the country. This partnership also ensured the mpox communications were sensitively worded for gay and bisexual men to avoid the development of stigma associated with mpox infection.

HOLA (HIV Online Learning Australia)



In its second year, Health Equity Matters' and NAPWHA's (National Association of People with HIV Australia) online learning workforce development program, HOLA (HIV Online Learning Australia), continued to deliver a range of engaging online learning activities to increase the knowledge and skills of people working for Health Equity Matters' and NAPWHA's member organisations across Australia.



Self-directed eLearning modules

In 2022/2023, HOLA launched six new self-directed eLearning modules designed to provide current baseline knowledge for the HIV community workforce on topics including HIV prevention, HIV testing and working with communities most affected by HIV. The modules include a diverse range of characters and scenarios to make the courses engaging and relevant to HOLA learners. The growing suite of eLearning modules continues to be available on demand in HOLA's online learning portal.

National workforce convenings

These webinar-style sessions focus on translating research into practice and showcasing innovation through presentations and panel discussions. Throughout the year HOLA delivered five sessions and received praise for the breadth of topics, which included HIV self-testing, supporting culturally and linguistically diverse communities, and women living with HIV.

Discussion papers

HOLA also released four new discussion papers to generate knowledge of emerging issues, technology and practice in both Australia and internationally.

Topics included:

- Models of care for advancing the quality of life for people with HIV in Australia
- HIV-related stigma interventions
- Molecular epidemiology and phylogenetics
- New global approaches to HIV prevention

The papers were launched at national webinars with the authors and panellists before being shared more widely across member organisations, communities of practice groups and social media.

Facilitated learning activities

HOLA ran a number of workshops over the year to develop and strengthen the skills of the HIV community workforce. These included multiple HOLA Days where learners could attend sessions with practical scenarios and breakout rooms to discuss how to put knowledge gained through other HOLA learning activities into practice.

Communities of practice

HOLA continues to convene multiple ongoing communities of practice groups for specific workforces to share knowledge and develop skills through peer discussion and learning. These meetings have been a valuable opportunity for those working in health promotion, peer education, and counselling and therapeutic services to network with peers around Australia and learn about valuable work happening in other jurisdictions.

Evaluation

An external evaluation found HOLA to be a high-quality program that met a critical need and was effective in building the knowledge, skills and practice of the target workforce. The evaluation recommended the continuation of HOLA, and the HOLA team is excited to explore the next iteration of the program as they continue to develop and deliver a range of engaging online learning activities across the HIV community sector.

“

HOLA-facilitated training is fantastic. I feel so grateful to be early in my career in the HIV sector and have access to such a fantastic resource.

”

HOLA participant

“

HOLA is speaking to our core values ... the more knowledge we can have, especially for new recruits, the better. Staff have been very positive about it.

”

Line Manager



Opt-out testing



Primary healthcare
settings



Routine blood tests

Piloting new approaches to HIV challenges



Through its Better Practice Incubator program area, Health Equity Matters works with our members and partners to pilot new approaches to challenges in the response to HIV. These pilots aim to build the evidence for these approaches to support their broader uptake to address challenges within the community.

One challenge identified relates to normalising HIV testing through opt-out testing in primary care. Opt-out testing is where a patient is knowingly provided voluntary HIV testing without requesting it and is given the opportunity to decline testing. It has been used routinely in antenatal care in the UK and USA within some emergency departments where HIV prevalence is considered high.

In Australia, opt-out testing has recently been added to the National HIV Testing Guidelines. It includes recommending opt-out testing to be considered in several settings including services for most at-risk populations. These services may not be routinely offering HIV tests, and people attending these services may

assume HIV testing occurs routinely when other blood tests are done, indicating the need for a normalised approach to HIV testing in primary healthcare settings.

In consultation with our clinical and research partners, we have been planning a pilot project to develop, implement and evaluate an opt-out testing model in a primary care setting. The project aims to generate a body of evidence to assist with the widespread adoption of opt-out testing in primary care.

Australia's HIV
response is one of
a handful around
the globe that is on
track to reach

VIRTUAL ELIMINATION
OF HIV TRANSMISSION
by 2030

Providing thought leadership for the HIV response



Planning for the long tail of Australia's HIV epidemic

Australia's HIV response is one of a handful around the globe that is on track to reach virtual elimination of HIV transmission by 2030.

As the response continues to make advances in research, community and clinical facets of HIV, the sector is faced with a number of challenges. These include sustaining a continued effort in the context of world-class progress, and determining the activities that are required to sustain low levels of transmission beyond the point of virtual elimination and ensuring that no one is left behind.

One of our projects has explored these challenges by formulating and testing the consensus of a series of statements with the input of more than 150 experts from across the response.

A consensus statement will summarise the statements scored in agreement by the expert panel for this next phase of the response and will document one of the first exercises globally to examine the features of the HIV response in a post-virtual elimination state.

HIV Australia

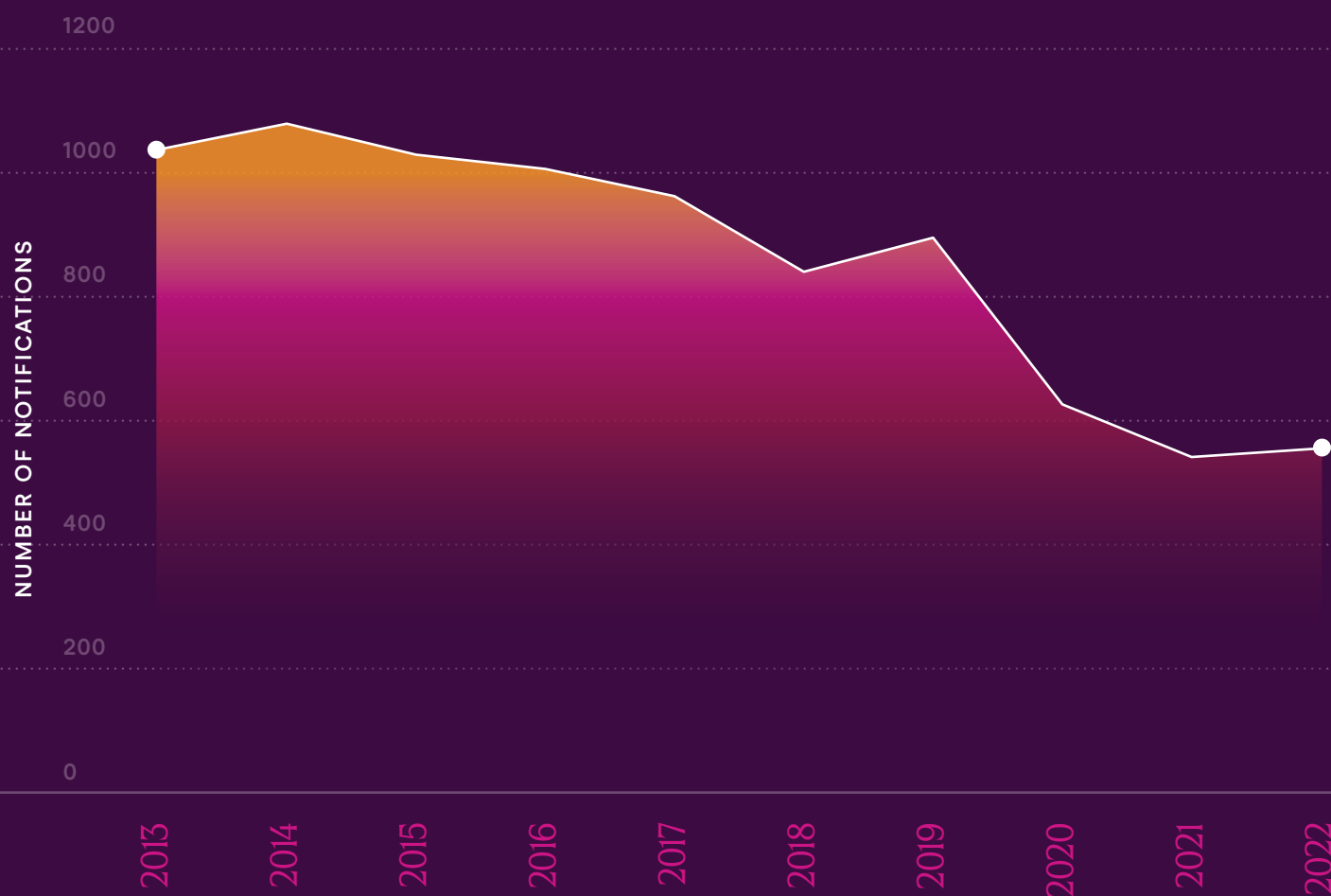
HIV Australia promotes community workforce discussion and learning through a range of essays, blogs, and podcasts. It is a source of up-to-date information on current and emerging issues regarding the community response to HIV in Australia and issues impacting people living with and affected by HIV.

This year, that has included essays, blogs and podcasts on stigma experienced by people who inject drugs, women living with HIV, HIV and ageing, Aboriginal and Torres Strait Islander communities,

community engagement and education campaigns and groups, HIV self-testing, young people living with HIV and experiences of people from culturally and linguistically diverse backgrounds.

In partnership with our member organisation the Anwernekenhe National HIV Alliance, we also launched an Indigenous podcast series on the impacts of racism on access to healthcare. The podcast series is a discussion built from Anwernekenhe's Black Lives Matter statement. It also includes episodes covering the impacts for specific populations including people living with HIV, Sistergirls, Brotherboys, and people in prisons.

HIV in Australia: Notifications 2013–2022



Number of notifications after 2019 are likely to be impacted by COVID-19.

SOURCE: Data drawn from Kirby Institute



Working with culturally and linguistically diverse communities



Health Equity Matters continues to convene monthly meetings of our network of six affiliate member organisations specialising in CALD communities and blood-borne viruses (BBV) and FECCA (Federation of Ethnic Communities' Councils of Australia) to provide input and opportunities for shared learning.

These meetings help network members to develop projects to address research gaps related to culturally and linguistically diverse communities.

The first of these projects was a qualitative inquiry into perceptions of HIV risk and PrEP awareness and uptake among heterosexually identifying migrants in Australia. It has contributed to research on CALD communities, demonstrating the complex intersection between HIV risk and migration-related factors, the need for targeted approaches and the importance of peer-led programming.

A second project is examining data collection and consistency of use of indicators of CALD status, and is contributing to an enhanced

surveillance report by the Kirby Institute focusing on people from culturally and linguistically diverse backgrounds.

Health Equity Matters also facilitated input from our network on the development of the new National BBV and STI Strategies, to ensure the needs of culturally and linguistically diverse communities are taken into account.

In 2023/24, we will continue to engage with our network of CALD affiliate members and partners to improve responses to HIV and STIs among CALD communities, and build the capacity of our members and stakeholders in working with these communities.



Sydney WorldPride Human Rights Conference



Watch the Sistagirls from Galiwin'ku and
Gapuwiyak in the Northern Territory share
their Sydney WorldPride experiences.



Sistagirls from Galiwin'ku and Gapuwiyak on their way to Sydney WorldPride – image from Galiwin'ku Women's Space Aboriginal Corporation Facebook page.

Health Equity Matters developed, implemented and managed the Sydney WorldPride (SWP) Scholarship Program for its Human Rights Conference.

This included scholarship programs across three streams: International, First Nations, and Domestic, which enabled 100 scholars to attend the SWP Human Rights Conference. The scholarship program was a significant undertaking to support the attendance and participation of a large contingent of international and domestic scholars for SWP's Human Rights Conference, the centrepiece of a broader festival program. Funding was provided by the Department of Foreign Affairs and

Trade, with international scholars from the Indo-Pacific region prioritised to attend the largest LGBTIQ+ human rights conference in the Southern Hemisphere.

More than 1400 applications across the three scholarship streams were assessed, with 800 applicants making the shortlist. A total of 100 successful applicants were selected through the formal scholarship program process, with a further 14 scholarships provided to Aboriginal and Torres Strait Islander LGBTIQ+ sistergirls and brotherboys.

The program's effective development, implementation and management enabled almost 100 scholars to bring their lived experience, expertise and passion for human rights issues for their communities to the conference. This depth of experience from scholars who would not otherwise have been able to attend brought an invaluable

richness to the discussions and engagement, which was beneficial not only to the scholars themselves, but to all attendees of the conference.

The conference was also an opportunity for the scholars to connect and engage with people working in the human rights field from a range of countries and communities, and with other members of the LGBTIQ+ community. The value of the sense of belonging, visibility and connection this provided cannot be overstated. This was seen not only throughout the conference but also observed at other events where scholars were, at times, participating with LGBTIQ+ communities and events for the first time.

SKPA-2: Sustainability of HIV Services for Key Populations in Southeast Asia



The Sustainability of HIV Services for Key Populations in Southeast Asia (SKPA-2) is a three-year, USD\$12.5m program funded by the Global Fund to Fight AIDS, Tuberculosis and Malaria for the period 1 July 2022 to 30 June 2025.

Health Equity Matters is the Principal Recipient of the grant and provides technical assistance and support to local and regional partners.

The aim of SKPA-2 is to improve sustainability of evidence-informed HIV services for key populations in Bhutan, Mongolia, the Philippines, and Sri Lanka.

Since its establishment in July 2022, the SKPA-2 program has throughout 2023 laid strong foundations for the successful implantation of its agenda.

There are four program objectives:



Accelerate financial sustainability



Improve strategic information availability and use



Promote programmatic sustainability



Remove human rights- and gender-related barriers to services



Health Equity Matters SKPA-2 team along with country sub-recipient and technical assistance partners together in Bangkok, Thailand.

Baseline assessment reports

Following in-country data collection in 2022, the suite of SKPA-2 baseline assessments was published. These assessments provide a situational analysis of each of the countries SKPA-2 works in. They have become the backbone of the program to help ensure activities have the greatest possible impact. The reports were well received by the funder, and, importantly, were endorsed by government representatives from each of the SKPA-2 countries.

Community-led monitoring pilots

A key element of SKPA-2 programming is community-led monitoring (CLM). This mechanism is used by communities to generate accountability for the quality and accessibility of HIV services. The purpose is to influence decision-makers to propose solutions that overcome the barriers identified and experienced by communities when accessing services. Pilots have been implemented in Bhutan, Mongolia and Sri Lanka.

Health systems financing

The central goal of SKPA-2 is to help countries identify sustainable solutions to HIV financing from within their own government budgets, and for these funds to support community-led organisations. Following information and data gathered during the baseline assessments, SKPA-2 has this year developed small-scale pilots to demonstrate the ability of government to fund community-led organisations, putting communities front and centre in providing prevention, testing and treatment.

HIV services and programmatic sustainability

All countries are at different stages regarding the registration, access and uptake of PrEP and HIV self-testing. In Mongolia, a PrEP demonstration project was completed with data presented to the government. There was also an emphasis on reviewing national strategic plans and standard operating procedures across all countries. A scoping assessment was conducted in Sri Lanka to assess the feasibility of establishing the country's first trans- and gender-diverse health clinic.

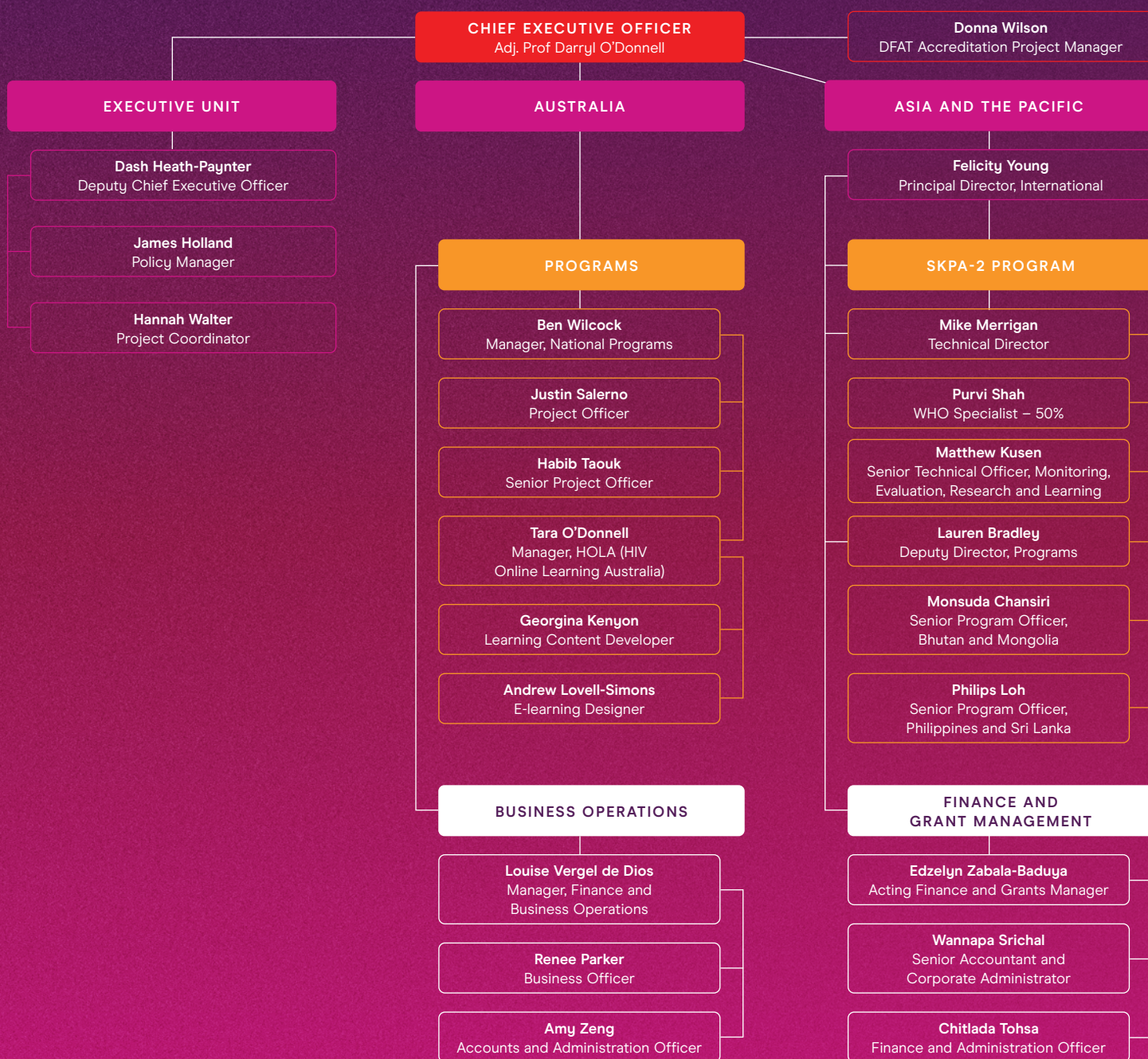
Human rights and gender

To achieve sustainable financing and HIV services, it is critical to address human rights and gender barriers. Under SKPA-2, country partners have been building the capacity of community-led organisations through activities such as legal literacy training and advocacy plan development. In 2023, there has also been promising progress in Sri Lanka regarding the decriminalisation of homosexuality, which has been actively supported by our in-country partners. We hope there will be more positive news on this front by the end of 2023.

SKPA-2 continues to strengthen all aspects of its program, including its partnerships with stakeholders, the focus and impact of its activities and the expertise and skills of the Health Equity Matters SKPA-2 team. The program moves at an incredibly fast pace and is always adapting – we look forward to continuing to make progress and to solidifying the impact of our program throughout 2024.

Organisational Chart

as at 30 June 2023





Members and Affiliates



Health Equity Matters is proud to have the following members and affiliates.

Our members are the organisations formerly known as AIDS Councils in each state and territory and peak national organisations representing key populations in Australia's community response to HIV.

Our members are organisations created by communities most affected by HIV. They are deeply embedded within their communities, provide a trusted and credible voice to governments and other stakeholders, and deliver direct education, outreach, support and advocacy.

Our founding members established us as the Australian Federation of AIDS organisations (AFAO) in 1985 to provide national leadership on behalf of communities.

Our affiliate member organisations – spanning community, research and clinical workforce – share Health Equity Matters' values and support the work we do.

On the following pages we have profiled just some of the work by a few of our member organisations in this financial year.

State and Territory Members



National Peak Members



Affiliate Members





Farewell to chief executive Jules Kim

In January 2023 we farewelled Scarlet Alliance Chief Executive Jules Kim, who moved into a new role as Global Coordinator of the Global Network of Sex Worker Projects (NSWP). Jules had served as CEO of Scarlet Alliance since 2016, and as Migration Project Manager since 2009. We thank Jules for her years of dedication to the organisation and to the sex worker rights movement. Mish Pony, previously Chief Operations Officer, has taken over as CEO.

Tailored resources and training

Scarlet Alliance continues the highly successful Red Book Online and National Training Programs, which offer tailored resources for sex workers, by sex workers.

Our Red Book Online provides accessible, relevant and up-to-date information on STI and BBV prevention, including information on mpox and vaccinations, with a focus on tailoring these resources to the needs of sex workers.

The National Training Program is an online sex worker peer educator training platform that empowers and upskills sex workers. It offers self-directed learning and virtual co-learning sessions.

Advocating for the health, rights and safety of all sex workers

Scarlet Alliance continues to be the leading voice on all matters relating to sex workers. Over the past year we have helped secure anti-discrimination protections, campaigned for decriminalisation and evidence-based health responses and pushed for stronger protections for migrant sex workers.

With Queensland set to decriminalise sex work, and Victoria's stage two decriminalisation reforms set to be implemented at the end of 2023, sex workers in Western Australia, South Australia, ACT and Tasmania are feeling energised to secure the same rights across the country. Scarlet Alliance and our member organisations are now turning our attention to ensuring that sex workers have full access to workplace, justice, and health rights.



The CONNECT project distributes HIV self-test kits from vending machines at the University of Adelaide, UniSA and Flinders University campuses, and at Pulteney 431.

CONNECT is funded by the Australian government and delivered by Thorne Harbour Health through the SAMESH program, a partnership with Shine SA.

The project was designed to target international students and people who are unable to access regular HIV testing due to Medicare ineligibility.

While similar projects have been explored in New Zealand, the USA and the UK, these primarily targeted gay, bisexual and other men who have sex with men, locating vending machines only in sex-on-premises venues. In contrast, CONNECT caters specifically to gay, bisexual and other men who have sex with men from culturally and linguistically diverse backgrounds, as well as migrants and international students living in Adelaide.

The self-test kits include instructions in English, Arabic, Hindi, Indonesian, Malay, Mandarin, Spanish and Vietnamese capable of being downloaded.

CONNECT's population focus is important. While Australia has seen a significant decrease in new HIV notifications among Australian-born gay, bisexual and other men who have sex with men in recent years, notifications among those born overseas have not declined at the same rate. In addition, around half of notifications attributed to heterosexual sex were diagnosed late. As we work toward the virtual elimination of new HIV transmissions, ensuring these population groups are not left behind becomes increasingly important.

Data from the university vending machines show fifty per cent of users self-identified as heterosexual; of these users, forty-nine per cent were born overseas. Among vending machine users who were gay, bisexual or other men who have sex with men, forty-four per cent were born overseas, demonstrating that groups who need to increase testing are accessing HIV self-test kits.

Health Equity Matters is a key supporter of the CONNECT project, having assisted in disseminating learnings and advocating for HIV funding at the federal level.



NT passes ground-breaking amendments to the Anti-Discrimination Act.

In November 2022 the Northern Territory passed a suite of amendments to anti-discrimination laws via the Anti-Discrimination Amendment Bill 2022, implemented July 2023.

These changes included standalone protections for:

- language (including sign language)
- gender identity
- sex characteristics
- accommodation status
- employment status (inclusive of protections for LGBTIQ+ workers)
- employment in sex work or engaging in sex work including past employment in sex work or engagement in sex work
- HIV and hepatitis
- domestic violence

Protection will now also exist in the context of:

- the administration of laws and government programs
- childcare and education in custodial settings
- volunteers at work.

NTAHC (Northern Territory AIDS and Hepatitis Council), SWOP NT (Sex Workers Outreach Project NT), the Scarlet Alliance, Australian Sex Workers Association and the Sex Worker Reference Group, with additional technical support from NAPWHA (National Association of People with HIV Australia) and Health Equity Matters, prepared detailed submissions and provided as evidence Northern Territory case studies over a number of years which highlighted the impact of direct and intersectional stigma, discrimination and vilification.

The submissions documented the lived experiences of members of the NTAHC program communities, and

demonstrated the systemic stigma and discrimination perpetrated against sex workers, LGBTIQ+ workers, people living with HIV and hepatitis, and people who use drugs. As a result of this evidence, the updated main attributes were inserted into the amendment.

Collaborative work for NTAHC with the relevant programs and the engagement of peers within those programs as well as our national peak bodies and other stakeholders ensured that key messages were paralleled and served to strengthen the essential recommendations as amendments to the Act.

Many years of tireless advocacy led by SWOP NT, the Sex Worker Reference Group, NTAHC and our national peak organisations – including Health Equity Matters, NAPWHA and Scarlet Alliance – has resulted in legislation that is not only the best in the country but also has newly inserted attributes that provide the best protection from discrimination in the world.



ACON had a highly successful year in 2022–23, marked by significant efforts to promote health throughout Sydney World Pride and active involvement in advocacy for our communities during the NSW state election.

During Sydney World Pride, ACON made a substantial impact by participating in more than 35 events. Our focus was on promoting access to HIV prevention, testing, and treatment. We distributed information and raised awareness about vaccination options for mpox. Through our With Love campaign, we conveyed messages of health and safety. Engaging over 400 volunteers and support staff, we distributed 75,000 safe sex packs via initiatives like the long-standing ACON Tradies program. Additionally, we distributed 11,000 health and safety pocket guides and offered harm reduction support at major events through our Rovers program. Notably, there were no recorded mpox outbreaks in NSW during or after Sydney World Pride.

Leading up to the NSW state election, ACON surveyed key independent politicians and major political parties on their commitments to HIV and LGBTQ+ health, wellbeing, and human rights. A week before the state election, we organised the NSW State Election Community Forum in collaboration with our partners. This inclusive event provided an

opportunity for candidates and members of our communities to talk directly to each other. Importantly, the forum and survey also confirmed significant policy commitments from the government.

Other noteworthy accomplishments in 2022–23 included the establishment of a peer-led response to mpox in collaboration with clinical partners within NSW Health. We worked alongside West Ball in south-western Sydney to provide HIV prevention, education, and self-tests to queer and trans people of colour. In addition, we continued to offer ongoing peer support, care and education to gay, bisexual, and queer men (cis and trans) living with HIV.

ACON's dedication to HIV responses and the health and wellbeing of LGBTQ+ communities continues to be driven by partnership and peer-led community engagement. With gratitude to our volunteers, partners, and our sexuality- and gender-diverse communities, we remain guided by our vision of the virtual elimination of HIV and an inclusive and equitable future for all.

2022–2023 Financial Report

The Board of Directors Report for the year ended 30 June 2023

The directors present their report, together with the financial statements, to the Federation for the year ended 30 June 2023.

The following persons were directors of the Australian Federation of AIDS Organisations Limited t/as Health Equity Matters during the financial year or since the end of the year:

Mark Orr – President	Peter Grogan – Vice President
Peter Black	Michael Doyle
Susan Chong	Laurie Leigh
Jason Ong	Colin Ross
Scott Harlum	Ari Reid (from Oct 2022)
Robert Griew (on leave from Mar 2023)	Jane Alley (from Feb 2023)
Adam Stankevicius (to Oct 2022)	Mish Pony (to Oct 2022)

Directors’ Register of Attendance

	Board meetings	
	Number eligible	Number attended
Orr, Mark	11	11
Grogan, Peter	11	9
Black, Peter	11	9
Chong, Susan	11	11
Doyle, Michael	11	8
Harlum, Scott	11	6
Leigh, Laurie	11	11
Ong, Jason	11	8
Ross, Colin	11	7
Reid, Ari	7	6
Alley, Jane	5	5
Griew, Robert	7	4
Pony, Mish	4	4
Stankevicius, Adam	4	2

The AFAO Ltd. t/as Health Equity Matters Board as at 30 June 2023

Mark Orr AM, President

Mark is the Chief Executive of a large mental health organisation in the not-for-profit sector. He is a Board Director of the NSW community mental health peak organisation, the Mental Health Co-ordinating Council, and the national mental health peak, Mental Health Australia. He is the immediate past President of ACON, one of Health Equity Matters' members.

Mark is a registered psychologist, and holds master's degrees in health services management and e-Health (Health Informatics), as well as postgraduate qualifications in applied corporate governance, applied finance and investments and special education. He is a Graduate member of the Australian Institute of Company Directors and Fellow of the Governance Institute of Australia. Mark was appointed a Member of the Order Australia in 2019 for services to community health.

Peter Grogan, Vice President

Peter Grogan was co-opted onto the Board in December 2018. Peter works in a senior commercial role and has extensive experience as a provider of professional services with expertise in law and corporate finance. Peter has made a substantial contribution to Australia's HIV response as a former President of the Federation and our largest member organisation, ACON.

Peter Black

Peter is a public servant in Canberra. He has experience in the higher education, not-for-profit and government sectors. He is currently a director on the board of Meridian and is the immediate past President of the Queensland Council for LGBTI Health, both member organisations of Health Equity Matters.

Peter has been an advocate for LGBTIQ+ health and equality for the past decade. He was a director of Australian Marriage Equality during the Australian Marriage Law Postal Survey and was the Queensland Coordinator of the Equality Campaign.

He has previously served on the management committee of the LGBTI Legal Service, as the LGBT representative on the Inclusive Brisbane Board (an advisory board to the Lord Mayor of Brisbane), and on the board of the Brisbane Pride Festival, including two years as President.

Michael Doyle

Michael Doyle is a Senior Research Fellow at the University of Sydney. He is an early career Aboriginal researcher in the alcohol and drug field with a particular interest in prisoner health. He has worked in Aboriginal health service provision, policy, and research for over 18 years. Michael was the first Aboriginal person to graduate with a Master of Public Health from the University of Western Australia and has recently submitted his PhD at UNSW Australia.

Susan Chong

Susan is a Senior Lecturer in the Department of Public Health at La Trobe University and a Research Fellow at the Australian Research Centre in Sex, Health, and Society. Her current research focus includes HIV cure trial participation and PrEP uptake among vulnerable populations. Susan has over 25 years' experience working on HIV in Asia and the Pacific. Her work has included facilitating community systems strengthening, program monitoring and evaluation, policy advocacy, strategic planning, and resource mobilisation.

Laurie Leigh

Laurie is the Chief Executive Officer of National Disability Services, a national peak association representing disability providers across Australia. Since initially training as a registered nurse in the UK, Laurie has worked across many facets of health and human services, from mental health, safety and quality, primary health, aged care and disability.

Previously a Board member of the NSW Users and AIDS Association (NUAA), Laurie is a graduate of the Australian Institute of Company Directors and brings many years' experiences of corporate and clinical governance to Health Equity Matters. She is also a Board member of the new Jobs and Skills Council, HumanAbility and on the Industry Advisory Board for the Transdisciplinary School of Creative Intelligence and Strategic Innovation. She has a master's in health services management.

Colin Ross

Colin is a Jinibara Man from the Sunshine Coast Hinterland of South East Queensland where he is the Chairperson of the Jinibara People Aboriginal Corporation (JPAC). Colin represents the Anwernekenhe National HIV Alliance (ANA) on the Health Equity Matters Board and the Health Equity Matters Board Aboriginal and Torres Strait Islander Advisory Committee.

Colin has been a part of the ANA for almost 30 years in the capacity of Chairperson, Gay male and Elder Representative. Colin has worked in Aboriginal and Torres Strait Islander HIV and sexual health in South Australia and Queensland in both the government and community sector. He has attended all Anwernekenhe conferences across Australia and championed engagement with First Australian HIV; LGBTIQBS for many years.

In 2021–2023 Colin was a member of the Sydney Gay and Lesbian Mardi Gras and Sydney World Pride 2023 First Nations Advisory Committees who facilitated Aboriginal and Torres Strait Islander LGBTIQBS community involvement and participation in both events. Colin has also been involved in podcasts and video animation production targeted to our communities throughout Australia with the HIV; LGBTIQBS and broader Aboriginal and Torres Strait Islander health sectors.

Colin continues to advocate for Sydney Gay and Lesbian Mardi Gras 2024 and local initiatives in and around Brisbane, and for the ANA. 2024 will be the 30 Anniversary of the ANA.

The AFAO Ltd. t/as Health Equity Matters Board as at 30 June 2023

Scott Harlum

Scott was diagnosed with HIV in 2015 and is currently serving his second two-year term as President of the National Association of People with HIV Australia (NAPWHA). Scott is the NAPWHA nominee to Health Equity Matter's Board. Scott brings a range of professional experience to the role of Director, including as a former journalist, as Brand Manager with a multinational agricultural company, in population health policy roles with the Queensland Government, as health policy manager with the Consumers' Health Forum of Australia, and in communications roles with a large member-based not-for-profit in NSW.

Scott's lived experience equips him with a broad perspective on issues impacting health care consumers, and particularly people with HIV in Australia. He was diagnosed with kidney disease at age 13 and began his first prolonged period on haemodialysis at age 27 before receiving a kidney transplant aged 35. Scott returned to dialysis four years ago and awaits his second kidney transplant.

Scott lives on a rural property in the Northern Rivers region of NSW where, in his spare time, he works to complete a never-ending self-build project and hangs out with his dogs.

Jason Ong

Jason is a sexual health physician and health economist based at Melbourne Sexual Health Centre and an academic with joint appointments at Monash University, University of Melbourne and the London School of Hygiene and Tropical Medicine. His passion is to ensure access to comprehensive sexual health services to all who need it, particularly marginalized populations in Australia and beyond.

He is actively involved in committees of the Sexual Health Society of Victoria, Royal Australasian College of Physicians Chapter of Sexual Health Medicine, the Australasian Sexual Health Alliance, and the World Health Organization STI Guidelines Development Group.

He is the Special Issues Editor for Sexual Health; Associate Editor for BMJ's Sexually Transmitted Infections and BMC Infectious Diseases; and Editorial Board Member for Sexually Transmitted Diseases.

Ari Reid

Ari has been involved in the HIV sector in various capacities for nearly 20 years. Her Board experience includes serving as President of the Sex Industry Network of South Australia (SIN), and prior to that, as Vice President on the Scarlet Alliance Executive committee.

Ari has a Degree in Social Work and a Diploma in Community Development, and is passionate about supporting and promoting lived experience community leadership. Ari is based in South Australia and currently works for Scarlet Alliance coordinating the National Peer Educators Training Program.

Jane Alley

Jane has a long history working in public policy, health and human services across non-government organisations, local government and state / territory governments in Victoria and the NT. Over the past 20 plus years, Jane has worked in the NT as the Chief Executive Officer of NTCOSS, (the peak body for the NGO sector and an advocate on social justice); a senior advisor for the Minister for Territory Families; as a consultant and a senior manager in a range of government departments.

Jane brings extensive experience in managing major reform agendas; in leading large and complex community services and advocacy campaigns on social justice issues; as well as leading policy and strategy development across a range of public policy areas, including Aboriginal health, alcohol and other drug policy, and gender equity and diversity.

She has extensive experience in developing place-based solutions and collaborative partnership agreements in regional and remote communities and with Aboriginal communities. Jane has been active at the community level over a number of years in advocating on LGBT and gender issues as well as HIV/AIDS.

Principal Activities and Objectives

Health Equity Matters Objects are to:

- end the transmission of HIV;
- maximise the health and wellbeing of Health Equity Matters communities;
- oppose discrimination and violence and reduce stigma associated with HIV;
- foster and advocate for strengthened community responses to HIV in Australia, Asia and the Pacific;
- contribute to the global effort to end HIV and AIDS and respond to issues affecting the Members and communities abroad;
- recognise and respond to issues that intersect with HIV and that hinder the achievement of these objects, including sexually transmissible infections, drug and alcohol issues, viral hepatitis, and mental health;
- promote sexual health and the enjoyment of sexual and reproductive health rights for all regardless of HIV status;
- adopt a social view of health that recognises the social, economic and structural determinants of good health and that responds to these directly and through the promotion of human rights, social justice and equity of access;
- advocate for, be informed by and remain embedded within communities living with and affected by HIV and the Members who represent them; and
- encourage, facilitate, and maximise the participation of people with HIV in all activities of Health Equity Matters, whether as office bearers, delegates, representatives, employees, or in any other capacity.

We do this by:

- leading national conversations on these issues and contributing to regional and global dialogue;
- building political support through non-partisan engagement;
- educating decision-makers and the public;
- supporting community engagement and participation in national, regional and international advocacy with decision-makers and stakeholders;
- providing a public voice for these issues in the media and community;
- coordinating issues and responses across the Members, Affiliate Members and other organisations;
- bringing together community representatives to share, plan and respond to issues;
- developing and implementing programs and responding to gaps;
- promoting discussion among the Members and Affiliate Members on policy issues;
- formulating and documenting policy positions and supporting their implementation;
- developing tools, materials and strategic information to support community advocacy and knowledge sharing;
- influencing the planning and reporting of research and supporting its translation;
- strengthening the enabling environment including through systemic advocacy for the elimination of laws that impede the response and the promotion of enablers;
- developing workforce capability and sector capacity and supporting the Members and Affiliate Members;
- promoting the success of Health Equity Matters and its Members and Affiliate Members and building awareness of successful community-based responses in Australia, regionally and internationally;
- fostering financial security and sustainability in the community-based responses of Health Equity Matters and its Members, Affiliate Members and partners.

Significant Changes

No significant changes in these activities occurred during the year.

Operating Result

For the year to 30 June 2023, Health Equity Matters' total income was \$7,609,982 and its total expenditure was \$7,556,703, resulting in an operating surplus of \$53,279 (2022 surplus of \$134,661).

As of 30 June 2023, Health Equity Matters has total assets of \$2,394,382 and total liabilities of \$1,398,299 with a net asset position of \$996,083 (2022: \$928,168).

Health Equity Matters' financial position remains strong, and we retain substantial net assets, predominantly represented by cash.

The Sustainability of Services for Key Populations in South East Asia 2 program's first year of operation successfully concluded on 30 June 2023. This program, funded by the Global Fund to fight AIDS, Tuberculosis, and Malaria, is a three-year program to 30 June 2025. This program is being implemented in Bhutan, Mongolia, the Philippines, and Sri Lanka.

Signed in accordance with a resolution of the Board of Directors by:



Mark Orr
President



Peter Grogan
Chair, Finance and Audit Committee

Dated this 26th day of October 2023

Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Revenue			
Grants			
Domestic	3	2,945,482	2,364,843
Overseas	3	4,383,820	6,794,687
Donation and gifts	15	43,074	337
Interest income		11,778	804
Other income			
Domestic	3	129,241	158,333
Overseas	3	96,587	227,637
Total revenue		7,609,982	9,546,641
Expenditure			
Overseas aid and development programs			
Funds to overseas programs	4	2,288,934	4,973,309
Program support costs	4	1,769,098	1,548,515
Community education		–	152,037
Accountability and administration		195,489	338,450
Domestic programs			
Program activity costs	4	2,500,572	1,907,135
Accountability and administration		428,330	433,796
Organisational costs		374,280	58,738
Total expenditure		7,556,703	9,411,980
Surplus for the year		53,279	134,661

The accompanying notes form part of these financial statements.

Statement of Financial Position as at 30 June 2023

	Notes	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	5	1,478,106	2,240,174
Other financial assets		58,566	104,340
Trade and other receivables	6	559,794	557,026
Other current assets		71,853	54,090
Total current assets		2,168,319	2,955,630
Non-current assets			
Right-of-use asset	7	165,286	244,039
Property, plant, and equipment	8	60,777	88,828
Total non-current assets		226,063	332,867
Total assets		2,394,382	3,288,497
Liabilities			
Current liabilities			
Trade and other payables	9	296,496	356,342
Lease liability	10	80,367	77,272
Contract liabilities	11	482,792	1,346,869
Employee benefits	12	359,534	333,762
Other liabilities		54,338	42,308
Total current liabilities		1,273,527	2,156,553
Non-current liabilities			
Lease liability	10	101,065	181,432
Employee benefits		23,707	7,708
Total non-current liabilities		124,772	189,140
Total liabilities		1,398,299	2,345,693
Net assets		996,083	942,804
Equity			
Retained earnings		996,083	942,804
Total equity		996,083	942,804

The accompanying notes form part of these financial statements.

Statement of Changes in Equity for the year ended 30 June 2023

	2023 \$	2022 \$
Retained earnings, beginning balance	942,804	808,143
Surplus for the year	53,279	134,661
Retained earnings, ending balance	996,083	942,804

The accompanying notes form part of these financial statements.

Statement of Cash Flows for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash flows from operating activities			
Receipt of grants – domestic		1,622,403	2,406,098
Receipt of grants – overseas		4,583,742	2,036,672
Receipt of other income		778,294	376,602
Payments to suppliers and employees		(7,733,235)	(8,100,104)
Net cash flows from/(used) in operating activities		(748,796)	(3,280,732)
Cash flow from investing activities			
Proceeds from term deposits		61,199	377
Interest received		11,778	804
Net cash flows from/(used) in investing activities		72,977	1,181
Cash flow from financing activities			
Payment of lease – principal		(77,272)	(76,899)
Payment of lease – interest		(8,977)	(11,662)
Net cash flow used in financing activities		(86,249)	(88,561)
Net increase/(decrease) in cash and cash equivalent		(762,068)	(3,368,112)
Cash and cash equivalent at beginning of the year		2,240,174	5,608,286
Cash and cash equivalent at end of the year	5	1,478,106	2,240,174

The accompanying notes form part of these financial statements.

Notes to the Financial Statements for the year ended 30 June 2023

Note 1: Statement of Accounting Policies

General information

The financial statements for the year ended 30 June 2023 covers the Australian Federation of AIDS Organisations Limited (the Federation) as an individual not-for-profit company limited by guaranty, incorporated and domiciled in Australia. The Federation is registered with the Australian Charities and Not-for-profits Commission and the Charitable Fundraising Act (NSW) 1991.

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities. The requirements of the Australian Council for International Development (ACFID) and other authoritative pronouncements of the Australian Accounting Standards Board, the Charitable Fundraising Act (NSW) 1991 and the Australian Charities and Not-for-profits Commission were also incorporated in the preparation of the financial statements.

The financial statements are presented in Australian dollars, which is the Federation's functional and presentation currency. The balances are rounded to the nearest whole dollar.

The financial statements have been prepared on an accrual basis in accordance with the historical cost convention unless otherwise stated.

Summary of significant accounting policies

The following significant accounting principles were adopted in the preparation and presentation of the financial statements:

I. Revenue recognition

The Federation's revenue comprises mainly of domestic and overseas grants.

AASB 15 Revenue from Contracts with Customers requires revenue to be recognised when control of a promised group or service is passed to the customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The customer for these contracts is the fund /grant provider and revenue are recognised by identifying the contract with the customer, identifying the performance obligation, determining the transaction price, allocating the transaction price to the performance obligations, and recognising revenue as and when control of the performance obligations is transferred. If any of the specific performance obligations are yet to be met at the end of year date, a liability is recognised to the extent that the obligation remains unsatisfied.

Any other arrangements that are not accounted for as contracts with customers are treated as revenue in accordance with AASB 1058 Income of Not-for-Profit-Entities. Assets arising from grants are recognised at their fair value at the earlier of the receipt of the asset or the date when the

Federation's entitlement to invoice the grantor is established. The Federation recognises any related liability amounts once the asset is received. Income is recognised for any difference between the recorded assets and liabilities.

Services income

Revenue from fees received for services and management fees is recognised when the specific service is provided.

Donations and bequests

Donations and bequests received including cash, voluntary services, and goods for resale are recognised as revenue when the Federation gains control, economic benefits are probable, and the amount of the donation or bequests can be measured reliably.

Interest and dividend income

Interest revenue is recognised using the effective interest method. Dividend incomes are recognised at the time the right to receive payment is established.

II. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, adjusted for any bank overdrafts.

III. Trade receivables

Trade receivables are recognised at original invoice amounts less any allowance for expected credit losses. The Federation assesses impairment of trade receivables based on the days past due.

IV. Financial instruments

Financial assets and financial liabilities are recognised when the Federation becomes a party to the contractual provisions of the financial instrument and are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets carried at fair value through profit or loss. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Federation has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Financial assets at amortised cost

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Federation's cash and cash equivalents, trade and other receivables fall into this category of financial instruments.

Notes to the Financial Statements for the year ended 30 June 2023

Impairment of financial assets

Impairment of trade receivables has been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Federation 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 as finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance. Where the Federation 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 other financial assets measured at amortised cost is determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

V. Property, plant and equipment

Property, plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Federation and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial year in which they are incurred.

VI. Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leaves not expected to be settled within 12 months of the reporting date is measured at the present value of expected future payments to be made in respect of services

provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation benefits

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

VII. Right-of-use assets

Right-of-use asset is recognised at the commencement date of the lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Federation expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any re-measurement of lease liabilities.

The Federation has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

VIII. Lease liabilities

A lease liability is recognised at the commencement date of the lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Federation's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index, or a rate used;

Notes to the Financial Statements for the year ended 30 June 2023

residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

IX. Income Tax

As a charity for the purposes of Subdivision 50-5 of the Income Tax Assessment Act 1997, the Federation is exempt from income tax.

X. Goods and Services Tax (GST)

Revenues, expenses, and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

XI. Trade and other payables

Accounts payable and other payables represent the liabilities outstanding at the end of the reporting period for goods and services received by the Federation during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

XII. Foreign currency transactions and balances

Foreign currency transactions during the year are converted to Australian dollars at the rates of exchange applicable at the dates of the transactions. Assets and liabilities in foreign currencies at balance date are converted at the rates of exchange ruling at that date. Exchange difference arising on transactions of foreign currencies and translating or converting assets and liabilities at the balance date are recognised in profit and loss.

XIII. Economic Dependency

The Federation is reliant on continuing government and major donor funding to operate as a going concern. At the date of this report the directors have no reason to believe that government grants and donor funding will not continue to be available.

Note 2: Significant accounting estimates and judgments

The Directors continually evaluates its judgements and estimates incorporated into the financial reports in relation to assets, liabilities, contingent liabilities, revenue, and expenses based on historical knowledge and best available current information. Management bases its judgements, estimates and assumptions on historical experience and on other factors, including expectations of future events if it believes to be reasonable under the circumstances. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to respective notes) within the next financial year are discussed below.

Grant revenue

For many of the grants received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving discussions with several parties at the Federation, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions of the agreements.

Grants received can be accounted for under both AASB 15 and AASB 1058 depending on the terms and conditions and decisions made. Most of the grants received by the Federation have been accounted for under AASB 15 as the agreements contain sufficiently specific performance obligations.

Employee benefits

The liability for employee benefits expected to be settled more than 12 months from the reporting date is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been considered.

Notes to the Financial Statements for the year ended 30 June 2023

Note 3: Revenue

	2023 \$	2022 \$
Revenue from contracts with customers (AASB 15)		
Domestic grants		
Department of Health – recurrent	2,386,728	2,343,258
Department of Health – nonrecurrent	160,000	–
Total Department of Health	2,546,728	2,343,258
Other domestic grants		
Sydney World Pride	337,578	–
ViiV	61,176	–
AIDS Trust of Australia	–	21,585
Total other domestic grant	398,754	21,585
Total domestic grants	2,945,482	2,364,843
Overseas grants/income		
The Global Fund – recurrent	4,383,820	6,794,687
Other one-off grants/income		
Gilead Science Europe Ltd.	–	102,823
WHO-UNAIDS	–	16,287
International Network of People who Use Drugs	96,587	108,527
Total one-off grants/income	96,587	227,637
Total overseas grants/income	4,480,407	7,022,324
Total revenue from contracts with customers	7,425,889	9,387,167
Other revenue (AASB 1058)		
Donations and contributions	43,074	38,793
Membership fees	73,401	66,000
Interest	11,778	804
Other income	55,840	53,877
Total other revenue	184,093	159,474
Total revenue and other income	7,609,982	9,546,641

Notes to the Financial Statements for the year ended 30 June 2023

Note 4: Expenses

	2023 \$	2022 \$
Overseas aid and development program expenses		
Funds to overseas programs		
Overseas partner expenses	1,206,381	4,004,608
Overseas office direct expenses	1,028,421	927,809
Small grants paid to partners	54,132	40,892
Total funds to overseas programs	2,288,934	4,973,309
Program support costs		
Consultancy fees	483,701	648,064
Salaries and related costs	985,073	605,924
Community systems strengthening	162,479	284,075
Other expenses	137,845	10,452
Total program support costs	1,769,098	1,548,515
Community education	–	152,037
Administration	195,489	338,450
Total overseas aid and development program expenses	4,253,521	7,012,311
Domestic program expenses		
Program activity costs		
Consultancy fees	387,481	366,183
Salaries and related costs	1,675,181	1,400,360
Sector capacity building	329,076	26,234
Other costs	108,834	114,358
Total program activity costs	2,500,572	1,907,135

Notes to the Financial Statements for the year ended 30 June 2023

Note 5: Cash and cash equivalents

	2023 \$	2022 \$
Cash at bank – AUD account	880,357	1,762,107
Cash at bank – USD account	232,735	477,767
Cash on hand – petty cash	–	300
Term deposits – short term	365,014	–
Total cash and cash equivalent	1,478,106	2,240,174

Note 6: Trade and other receivables

	2023 \$	2022 \$
Global Fund sub-recipients program advances	271,544	543,919
Department of Health	250,000	–
Other receivables	38,250	13,107
Total trade and other receivables	559,794	557,026

Note 7: Right-of-use asset

	2023 \$	2022 \$
Right of use – building lease	381,430	381,430
Less: amortisation	(216,144)	(139,858)
Right of use – vehicle lease	22,206	22,206
Less: amortisation	(22,206)	(19,739)
Total right-of-use assets	165,286	244,039

Notes to the Financial Statements for the year ended 30 June 2023

Note 8: Property, plant, and equipment

	2023 \$	2022 \$
Leasehold improvements at cost	258,466	258,466
Less: accumulated depreciation	(197,689)	(169,638)
Total property, plant, and equipment	60,777	88,828
Movements in carrying amounts or property, plant, and equipment		
Carrying amount at the beginning of the year	88,828	116,879
Depreciation	(28,051)	(28,051)
Carrying amount at the end of the year	60,777	88,828

Note 9: Trade and other payables

	2023 \$	2022 \$
Trade payables for domestic programs	135,391	66,410
Trade payables for overseas programs	161,105	288,251
Other payables	–	1,681
Total trade and other payables	296,496	356,342

Note 10: Lease Liabilities

	2023 \$	2022 \$
Current lease liability		
Lease liability – building	80,367	74,620
Lease liability – motor vehicle	–	2,652
Total current lease liability	80,367	77,272
Non-current lease liability		
Lease liability – building	101,065	181,432
Total non-current lease liability	101,065	181,432

Notes to the Financial Statements for the year ended 30 June 2023

Note 11: Contract liabilities

	2023 \$	2022 \$
Program grants – overseas	280,532	576,769
Program grants – domestic	10,779	674,326
Other grants – overseas	–	34,598
Other grants – domestic	191,481	61,176
Total contract liabilities	482,792	1,346,869

Note 12: Employee benefits payable

	2023 \$	2022 \$
Salaries and wages	29,343	32,642
Provision for annual leave	201,322	141,752
Provision for long service leave – current	106,677	136,195
Superannuation	22,192	23,173
Total employee benefits payable – current	359,534	333,762

Note 13: Key management personnel

The aggregate compensation made to the members of the key management personnel of Health Equity Matters is set out below:

	2023 \$	2022 \$
Key management personnel compensation	968,191	895,409

Key Management Personnel (KMP) is composed of the CEO, Deputy CEO, Business Operations and Finance Manager and SKPA 2 Project Director.

Notes to the Financial Statements for the year ended 30 June 2023

Note 14: Donations

	2023 \$	2022 \$
Bequests	5,000	—
Donation in kind	37,516	—
Cash donation from private donors	558	337
Total donations received	43,074	337

Donation is mostly from voluntary services, recorded in the books based on the donor's provided rates.

Note 15: Events after the reporting period

No material events that affect the Federation or these financial statements have occurred since balance date requiring disclosure.

Note 16: Compliance with ACFID Code of Conduct

The financial statements comply with the requirements set out in the ACFID Code of Conduct.

Some items required in the ACFID Code of Conduct reporting are not recorded as they have nil balances for both the reporting periods covered.

For further information on the Code, refer to the ACFID website: [acfid.asn.au](https://www.acfid.asn.au)

Australian Federation of AIDS Organisations Limited Year ended 30 June 2023 Directors' Declaration

In the directors' opinion:

- the attached financial statements and notes comply with the Australian Charities and Not-for-profits Commission Act 2012, Australian Accounting Standards – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities, and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of Health Equity Matters' financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the Federation will be able to pay its debts as and when they become due and payable.
- This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

On behalf of the directors



Mark Orr
President



Peter Grogan
Chair, Finance and Audit Committee

Dated this 26th day of October 2023



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Auditor's Independence Declaration

To the Directors of Australian Federation of AIDS Organisations Limited

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of Australian Federation of AIDS Organisations Limited for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

A stylized signature of the Grant Thornton firm, written in a cursive script.

Grant Thornton Audit Pty Ltd
Chartered Accountants

A handwritten signature of Liam Te-Wierik in black ink.

Liam Te-Wierik
Partner – Audit & Assurance

Sydney, 26 October 2023

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Independent Auditor's Report

To the Members of Australian Federation of AIDS Organisations Limited

Report on the audit of the financial report

Opinion

We have audited the financial report of Australian Federation of AIDS Organisations Limited (the "Federation"), which comprises the statement of financial position as at 30 June 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Directors' declaration.

In our opinion, the financial report of Australian Federation of AIDS Organisations Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of 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 Registered Entity in accordance with 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.

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Other information

The Directors are responsible for the other information. The other information comprises the information included in the Registered Entity's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the financial report

The Directors of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – *AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the ACNC Act, and for such internal control as the Directors determine 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, the Directors are responsible for assessing the Registered Entity'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 the Directors either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Registered Entity'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 Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' 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 Registered Entity'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 or, 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 Registered Entity 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 those charged with governance 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.

Report on the requirements of the NSW Charitable Fundraising Act 1991 and the NSW Charitable Fundraising Regulation 2015

We have audited the compliance of Australian Federation of AIDS Organisations Limited (the "Federation") with the requirements of Section 24(2) of the Charitable Fundraising Act 1991 for the year ended 30 June 2023.

Fundraising

In our opinion:

- a. Australian Federation of AIDS Organisations Limited has properly kept the accounts and associated records during the year ended 30 June 2023 in accordance with the NSW Charitable Fundraising Act 1991 and NSW Charitable Fundraising Regulations 2015 (section 24(2)(b) of the Act);
- b. Australian Federation of AIDS Organisations Limited, has, in all material respects, properly accounted for and applied money received as a result of fundraising appeals conducted during the year ended 30 June 2023 in accordance with section 24(2)(c) of the Act; and
- c. there are reasonable grounds to believe that Australian Federation of AIDS Organisations Limited will be able to pay its debts as and when they fall due over the 12 month period from the date of this report (section 24(2)(d) of the Act).

Responsibilities of the Directors under the Charitable Fundraising Act 1991

The Directors of the Federation are responsible for compliance with the requirements and conditions of the NSW Charitable Fundraising Act 1991 and NSW Charitable Fundraising Regulation 2015 and for such internal control as the Directors determine is necessary for compliance with the Act and the Regulation. This responsibility includes establishing and maintaining internal control over the conduct of all fundraising appeals; ensuring all assets obtained during, or as a result of, a fundraising appeal are safeguarded and properly accounted for; and maintaining proper books of account and records. The Directors are also responsible for ensuring the Federation will be able to pay its debts as and when they fall due.

Responsibilities

Our responsibility is to form and express an opinion on the Federation's compliance, in all material respects, with the requirements of the Act and Regulation, as specified in section 24(2)(b), 24(2)(c) and 24(2)(d) of the Charitable Fundraising Act 1991.

Our audit has been conducted in accordance with the applicable Standards on Assurance Engagements (ASAE 3100 Compliance Engagements), issued by the Auditing and Assurance Standards Board. Our audit has been conducted to provide reasonable assurance that Australian Federation of AIDS Organisations Limited has complied with specific requirements of the Charitable Fundraising Act 1991 and Charitable Fundraising Regulation 2015, and whether there are reasonable grounds to believe the Federation will be able to pay its debts as and when they fall due over the 12 month period from the date of this independent auditor's report (future debts).

Audit procedures selected depend on the auditor's judgement. The auditor designs procedures that are appropriate in the circumstances and incorporate the audit scope requirements set out in the Act. The audit procedures have been undertaken to form an opinion on compliance of Australian Federation of AIDS Organisations Limited with the Act and Regulations and its ability to pay future debts. Audit procedures include

obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting the Federation's compliance with specific requirements of the Act and Regulation, and assessing the reasonableness and appropriateness of the Federation's assessment regarding the Federation's ability to pay future debts.

Inherent Limitations

Because of the inherent limitations of any compliance procedures, it is possible that fraud, error or noncompliance may occur and not be detected. An audit is not designed to detect all instances of noncompliance with the requirements of the Act and Regulation, as the audit procedures are not performed continuously throughout the year and are undertaken on a test basis. Whilst evidence is available to support the Federation's ability to pay future debts, such evidence is future orientated and speculative in nature. As a consequence, actual results are likely to be different from the information on which the opinion is based, since anticipated events frequently do not occur as expected or assumed and the variations between the prospective opinion and the actual outcome may be significant.



Grant Thornton Audit Pty Ltd
Chartered Accountants



Liam Te-Wierik
Partner – Audit & Assurance

Sydney, 26 October 2023

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ACFID
MEMBER



Health Equity Matters is a member of the Australian Council for International Development and is committed to adherence to the Code.