

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Amsterdam

Annual Accounts 2021

About ICRSE

ICRSE is a sex worker-led network proudly representing more than 100 organisations in 30 countries across Europe and Central Asia. Our aim is to ensure that all sex worker voices are heard and that their human, health and labour rights are recognised and protected. With our actions and approach inspired by our membership community, we work to build a strong, vibrant and sustainable network that mobilises national, regional and international advocacy activity that moves us towards long-term, systemic change.

Our Vision

Our vision is of a world where sex work is recognised as work, and where sex workers can live their lives free from violence, coercion, discrimination and exploitation.

Our Mission

Our mission is to build a network of member organisations and allies united in the fight for sex worker rights – advocating for the development of law, policy and practices that respect and protect the human, health and labour rights of sex workers in Europe and Central Asia.

Our Core Values

- Recognising sex work as work

We advocate for a labour rights-based approach to sex work that ensures that the labour, health and human rights of all sex workers are recognised, protected and fulfilled by national, regional and international policy and law.

- Supporting sex worker self-determination and self-organisation

ESWA supports sex workers' right to self-determination and self-organisation. Sex workers can and do effect change. Solidarity among ESWA members will ensure that the needs and voices of all sex workers in Europe are heard and addressed equally.

- Opposing all forms of criminalisation and other legal oppression of sex work

We oppose all forms of criminalisation of sex work and reject the conflation of sex work with trafficking and gender-based violence as a narrative that undermines the human, health and labour rights of sex workers and creates new risks and vulnerabilities for those that work within the industry

Management Report

In 2021 ICRSE made significant changes to its organisational structure and began process for important legal changes. The Board approved changing the legal status from Stichting to Vereniging, intending to give member organisations more power over the direction of ICRSE, or the European Sex Workers' Rights Alliance (ESWA) as it will be called. These changes will be finalised in 2022.

In 2020, the ICRSE/ESWA secretariat moved to Brussels to expand our capacity to influence the European Union environment, both with institutions and especially with the regional networks of human rights organisations with which ICRSE/ESWA have a close relationship. In 2021, the expansion of the secretariat in Brussels continued. To implement the new strategic plan, ICRSE/ESWA needed to expand its staff, first with a new Health Officer, with a particular focus on mental health, sexual and reproductive health and the prevention of sexually transmitted infections.

The subsequent additions to the staff were a new Communications Officer as well as two Programme Officers who would work collaboratively on ICRSE/ESWA's first anti-racism programme.

The ICRSE/ESWA Board undertook the process of selecting a new Coordinator to replace Luca Stevenson, who became Operations Officer after eight years of service to the organisation as Coordinator, to support the transition in leadership to Sabrina Sanchez. This change in leadership had been on the agenda prior to 2021, and necessary preparations were made to make this transition as easy and smooth as possible.

These changes were also accompanied by a new website, focused and prepared for digital campaigning. For this, ICRSE/ESWA hired the services of Tectonica, a company dedicated to developing this campaign focused website and that has had as clients different NGOs and political parties in several European countries.

In 2021, ICRSE/ESWA produced 8 new publications on areas such as COVID-19, anti-trafficking, mental health and HIV which can all be found on its website. During the second half of 2021, ICRSE/ESWA continued to represent the collective at events such as the European Harm Reduction Conference in Prague. In addition, in December, ICRSE brought together members from the UK, France, North Macedonia, Finland and France in Brussels as part of our Access to Justice and Victims' Rights programme. The outcome of this meeting has paved the way for research to be carried out by community members and coordinated by ICRSE/ESWA over the next two years. Lastly, ICRSE/ESWA continued sub-granting its member

organisations through different projects to strengthen and support the activities of these groups.

Sabrina Sanchez, ICRSE/ESWA Coordinator

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Balance Sheet
31 December 2021

	31 December 2021		31 December 2020	
	€	€	€	€
<u>ASSETS</u>				
CURRENT ASSETS				
Cash at bank		240,364		261,210
		=====		=====
<u>LIABILITIES</u>				
<u>Equity</u>				
General Reserves		5,281		5,108
<u>Current Liabilities</u>				
Red Umbrella		6,287		0
OSF 2019		4,977		21,315
OSF 2020		178,585		0
OAK 2019		0		120,992
Porticus 2019		0		-4,720
Porticus 2020		640		95,000
GILEAD 2019		729		12,025
SWAN 2019		0		5
ILGA		0		40
OAK Foundation		4,097		0
EU AI Fund		30,413		0
OSF Covid		0		5,332
Erasmus		705		0
		-----		-----
		226,433		249,989
Accrued expenses		8,650		6,113
		-----		-----
		240,364		261,210
		=====		=====

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Statement of Income and Expenditure
2021

	€	2021 €	€	2020 €
<u>Income</u>				
Grants	275,326		283,089	
Other income	476	275,802	3,142	286,231
	-----		-----	
<u>Expenditure</u>				
Secretariat	114,297		79,476	
Personnel costs	43,757		58,111	
Activities	97,747		83,991	
Administration	43,384		25,684	
		299,185		247,262
	-----	-----	-----	-----
		-23,383		38,969
 MamaCash 2020	0		-10,000	
Red Umbrella Fund	6,287		-1,114	
OSF 2019	-16,338		-24,376	
OSF 2020	57,593		-109,826	
Porticus 2019	0		-32,720	
Porticus 2020	-94,360		95,000	
GILEAD 2019	-11,296		-7,461	
SWAN 2019	0		0	
ILGA	-350		0	
EU AI	30,413			
OSF Covid	-5,330		5,332	
Erasmus	705		120,992	
Oak	8,817	-23,859		35,827
	-----	-----	-----	-----
 Result		476		3,142
		=====		=====

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Accounting Principles
2021

The financial statements have been prepared in accordance with the rules of Dutch law.

Valuation of assets and liabilities, and determination of gains and losses, are arrived at under the historical cost convention.

Unless otherwise stated, Balance Sheet items are shown at their nominal value.

Income and expenditure items are accounted for on the accruals basis.

Profit or surplus is recognised when realised.

Losses incurred are recognised if they occur before the Balance Sheet date.

Income and expenses are matched to the period in which they occur.

Receivables are included at their original value, less any provision for doubtful debts.

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Notes to the Balance Sheet
2021

	€	2021 €	2020 €
ASSETS			
Current Assets			
Bank account no. 45.86.02.086		240,364 =====	261,210 =====
LIABILITIES			
Prepayments			
Red Umbrella		6,287	0
OSF 2019		4,977	21,315
OSF 2020		178,585	0
OAK 2019		0	120,992
Porticus 2019		0	-4,720
Porticus 2020		640	95,000
GILEAD 2019		729	12,025
SWAN 2019		0	5
ILGA		0	40
OAK Foundation		4,097	0
EU AI Fund		30,413	0
OSF Covid		0	5,332
Erasmus		705	0
		-----	-----
		226,433 =====	249,989 =====
Other accruals and deferred income			
Audit, administration & other fees		0	0
Other		8,650	6,113
		-----	-----
		8,650 =====	6,113 =====

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Notes to the Statement of Income and Expenditure
2021

	2021	2020
	€	€
Income		
Red Umbrella Fund	27,000	16,000
Open Society Foundation 2019	0	0
Open Society Foundation 2020	85,288	120,992
OAK	91,000	0
Porticus 2019	0	20,000
Porticus 2020	5,000	95,000
GILEAD	7,526	0
SWAN 2019	0	5
EU AI	40,000	0
ILGA	10,000	0
Erasmus	9,512	0
OSF COVID	0	31,097
General	476	3,142
	-----	-----
	275,802	286,236
	=====	=====
Costs		
<u>Personnel costs</u>		
Secretariat	114,297	79,476
Personnel	43,757	58,111
	-----	-----
	158,054	137,587
	=====	=====
<u>General expenses</u>		
Activities	97,747	83,991
Administration costs	43,384	25,684
	-----	-----
	141,131	109,675
	=====	=====

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Detailed Income Statement
2021

	Red Umbrella Fund	OSF 2019	OSF 2020	OSF COVID
	€	€	€	€
<u>Income</u>				
Grants	27,000	0	85,288	0
Other income	-----	-----	-----	-----
	27,000	0	85,288	0
	-----	-----	-----	-----
<u>Operating expenses</u>				
Secretariat	10,000	1,698	15,317	0
Personnel	0	2,640	4,862	0
Activities	410	10,000	6,381	0
Administration	10,303	2,000	1,135	5,330
	-----	-----	-----	-----
	20,713	16,338	27,695	5,330
	-----	-----	-----	-----
<u>Net Income</u>	6,287	-16,338	57,593	-5,330
Transfers				-2
Brought forward	0	21,315	120,992	5,332
	-----	-----	-----	-----
Carried forward	6,287	4,977	178,585	0
	=====	=====	=====	=====

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Detailed Income Statement (continued)
2021

	OAK	Porticus 2019	Porticus 2020	Gilead 2019	SWAN 2019
	€	€	€	€	€
<u>Income</u>					
Grants	91,000	0	5,000	7,526	0
Other income	-----	-----	-----	-----	-----
	91,000	0	5,000	7,526	0
	-----	-----	-----	-----	-----
<u>Operating expenses</u>					
Secretariat	18,819	0	35,966	9,103	0
Personnel	16,565	0	19,690	0	0
Activities	31,283	0	34,604	9,719	0
Administration	15,516	0	9,100	0	0
	-----	-----	-----	-----	-----
	82,183	0	99,360	18,822	0
	-----	-----	-----	-----	-----
<u>Net Income</u>	8,817	0	-94,360	-11,296	0
Transfers	-4,720	4,720			-5
Brought forward	-----	-----	-----	-----	-----
Carried forward	4,097	0	640	729	0
	=====	=====	=====	=====	=====

International Committee on the Rights of Sex-workers in Europe (ICRSE)
Detailed Income Statement (continued)
2021

	<u>ILGA</u>				
	<u>Europe</u>	<u>EU AI</u>	<u>Erasmus</u>	<u>General</u>	<u>Total</u>
	€	€	€	€	€
<u>Income</u>					
Grants	10,000	40,000	9,512	0	275,326
Other income				476	476
	-----	-----	-----	-----	-----
	10,000	40,000	9,512	476	275,802
	-----	-----	-----	-----	-----
<u>Operating expenses</u>					
Secretariat	5,000	9,587	8,807	0	114,297
Personnel	0	0	0	0	43,757
Activities	5,350	0	0	0	97,747
Administration	0	0	0	0	43,384
	-----	-----	-----	-----	-----
	10,350	9,587	8,807	0	299,185
	-----	-----	-----	-----	-----
<u>Net Income</u>	-350	30,413	705	476	-23,383
Transfers	310			-303	0
Brought forward	40	0	0	5,108	255,097
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Carried forward	0	30,413	705	5,281	231,714
	=====	=====	=====	=====	=====