

ARTISTIC SWIMMING WA



ANNUAL REPORT
2022-2023



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Thank you to our Sponsors and Partners for their support



Sponsors



Department of
Local Government, Sport
and Cultural Industries



Crunch&Sip[®]

Partners



ROYAL LIFE SAVING
WESTERN AUSTRALIA

VENUES WEST

wais





Office Bearers Board of Management

Chairperson

Nicola Eidne

Elected Directors

Graeme Fellows

Chris Smith

Lisa Galt

Independent Director

Mary Andreotta

Hannah Cross

Clair Bedford (non-voting)

Competitions Manager

Emily Rogers

Judging Coordinator

Bridget Ammon

Relationship Manager

Roslyn Carbon

Participation & Regional
Development Officer

Camille Claudino



Office Bearers Board of Management

Pathways Development
Officer

Shoko Ono

Sports Officer

Liz Dawson

High Performance
Coaches

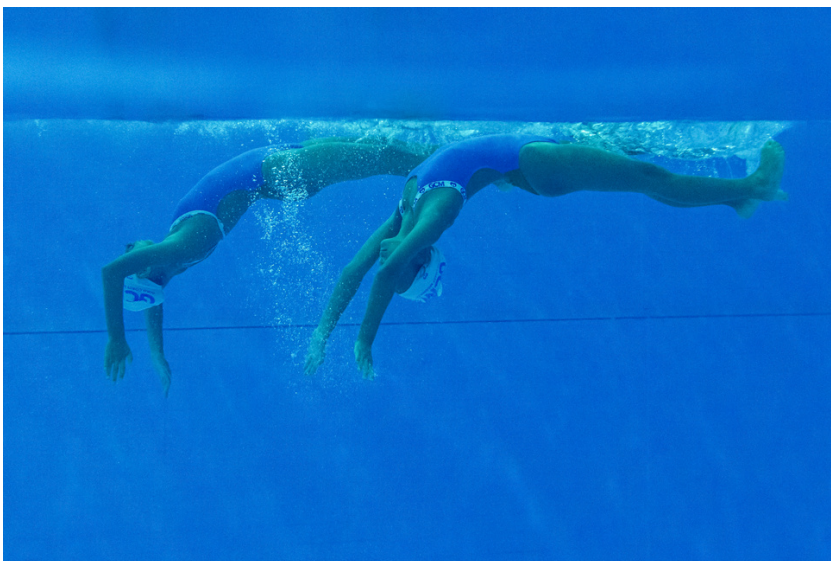
Amie Thompson
Rose Stackpole

State Coaching Director

Rose Stackpole

High Performance
Committee

Mary Andreotta
Rose Stackpole
Amie Thompson
Nawal Leon Kurson



Artistic Swimming WA Board - 2022-2023

DIRECTORS - VOTING



Nicola Eidne
Chairperson



Hannah Cross
Treasurer



Chris Smith
Secretary



Mary Andreotta
Independent
Director



Graeme Fellows
Director



Lisa Galt
Director

NON - VOTING



Clair Bedford
Director

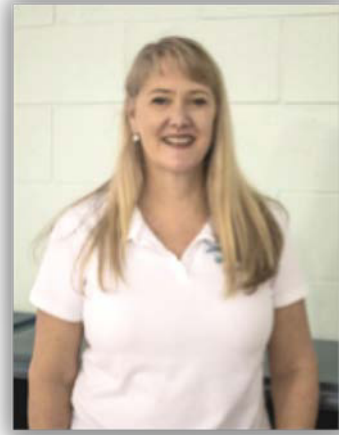


Artistic Swimming WA Board - 2022-2023

CASUAL POSITIONS - NON-VOTING



Roslyn Carbon
Relationship
Manager



Bridget Ammon
Judge
Co-ordinator



Zoe Hewson
Swimmer
Representative



Emily Rogers
Competition
Manager



CLUB PRESIDENTS 2022-2023



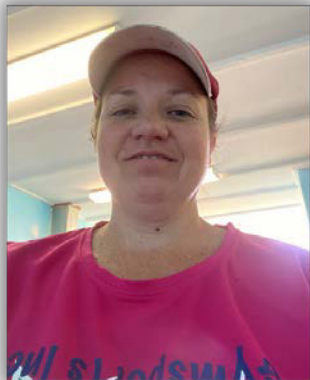
Michelle Fellows
West Coast Splash



WEST COAST
SPLASH
SYNCHRONISED
SWIMMING CLUB



Emma-Mae Kapuscik
Supa Nova



Serena Sandwell
Katanning Aquatic Sport

Katanning Aquatic
Sport



Ross Brewer
Southern Swans Artistic
Swimming Club

ASWA TEAM 2022-2023



Camille Claudino
Development
Officer



Shoko Ono
Pathways
Development Officer



Rose Stackpole
State Coaching Director &
High Performance Coach



Amie Thompson
High Performance Coach



Emily Rogers
Sports Event &
Communication Officer



Liz Dawson
Sports Officer



STRATEGIC PLAN 2023-2025

OUR VISION:



To make Artistic Swimming the sport of choice in WA

OUR PURPOSE:

To make Artistic Swimming



- Fun
- Accessible
- Affordable
- Well run, providing pathways for participation and competition



FACILITATING PARTICIPATION TO THE SPORT

Increase awareness
Lower costs
Ease registration.
Promotion, opportunities & accessibility
Activation program AquaSTART in collaboration with RLSSWA
Embed AquaStart into schools
Community outreach programs
Inclusivity.

DEVELOP KEY POSITIONS AND RESPONSIBILITIES.

Education opportunities for coaches, judges & officials
Travel opportunities to International competitions and events.
Volunteer management plan.

PROVIDE OVERARCHING GUIDANCE

Structure (policies, by-laws risk management.)
Support ASWA Community
• DLGSC & local government workshops - share information,
• competitions,
• workshops
• experts to visit WA

GROWTH+ DEVELOPMENT SUSTAINABILITY

Expand access - Metro & Regional WA
Growth - conversion to membership
Long-term sustainability of AS clubs.
Grant applications related to Artistic Swimming growth and development.
Target funding for Regional WA
Regional Development plan
Artistic Swimming for Life

EXCELLENCE FOR ALL AGE GROUPS

Quality programs and opportunities for all levels.
Readily available training resources.
WA High performance program in line with ASA requirements.
Excellence in coaching
Solid technical foundations - Building Blocks for Brisbane 2032

PROMOTE, COMMUNICATE AND ADVOCATE

Develop and maintain relationships with stakeholders.
Build relationships with Aquatic Sports
Identify and build new relationships
Further grow and develop our relationship with RLSSWA
Become a Targeted Sport - Venues West
Develop a marketing strategy



CHAIRPERSON'S REPORT



Nicola Eidne



Artistic Swimming WA's 2022/23 season was eventful, highlighted by our privilege to host the 2023 Hancock Prospecting Australian Artistic Swimming Championships for the first time since 2016. The dedicated ASWA team, along with our committed volunteers, invested considerable effort to ensure this competition was truly memorable. Thanks to the generous funding from the Department of Local Government, Sport and Cultural Industries (DLGSC) and the support from Artistic Swimming Australia, we successfully welcomed 200 athletes from 15 national and international clubs. Notably, two of our WA-based clubs, West Coast Splash and SupaNova, achieved remarkable 2nd and 3rd place finishes, respectively, in the championships. The culmination of our season was marked by the Annual Awards evening, where we celebrated the remarkable achievements of the year.

Our Sport in WA

Artistic Swimming in Western Australia continues to flourish, with an unwavering focus on expanding our presence within the State. Our primary emphasis remains on the growth and enhancement of athlete development pathways. We are privileged to offer a wide range of programs and support initiatives, including High-Performance programs, the recently revamped AquaStART program tailored for schools, and the AquaStART participation program, which we execute in partnership with RLSSWA. Our membership primarily consists of competitive National and State stream athletes, and we take pride in reporting consistent and healthy membership numbers. These remarkable achievements of ASWA during the season bear testimony to the dedicated efforts of our incredible team, which includes Liz, Camille, Rose, Amie, and newly joined members Emily Rogers and Shoko Ono, all of whom have wholeheartedly supported and executed the strategic vision set by our ASWA Board.

Our Sponsors

The crucial role of sponsorship in ASWA's growth cannot be overstated. It empowers us to nurture the development of our sport, clubs, athletes, and the broader community. We extend our deepest gratitude to our sponsors for their unwavering generosity, which enables us to offer an exceptional Artistic Swimming program in Western Australia. Our esteemed patron, Mrs. Gina Rinehart, deserves special acknowledgment for her kindness and outstanding support. The sponsorship provided by Hancock Prospecting has been a crucial resource, significantly contributing to the development of Artistic Swimming throughout Western Australia. This season, ASWA remained committed to the responsible governance and administration required for the distribution of the extremely generous funding from Hancock Prospecting, which is directed toward the support of the centralised Australian Senior National team in Perth as they prepare for the upcoming Olympic Games in Paris 2024.



The Department of Local Government, Sport and Cultural Industries (DLGSC) continues to be a steadfast supporter of ASWA and our sport. They provide annual Industry Funding and targeted grants, with a particular focus on regional WA. DLGSC consistently extends opportunities for our board members and ASWA employees to participate in workshops aimed at enhancing their professional development. This, in turn, contributes to the improved governance and management of our sport, for which we are deeply appreciative. Healthway and Crunch & Sip generously sponsor our CALD and Superfins programs, along with our highly successful 'Sync for Seniors,' the State Titles, and local and regional 'Come & Try' events. This funding allows ASWA to provide these crucial participation opportunities to diverse communities across our state.

Partnership with Royal Life Saving WA

Our partnership with Royal Life Saving WA has been a tremendous asset. They generously provide us with office space and ongoing support, which included the facilitating of our engagement with and the development of regional Western Australia. In addition to this, RLSSWA extends its support to our coaches by offering first aid courses that cover water safety and mental health.

Development

Camille Claudino, our dedicated Participation and Regional Development Officer, has continued to exert tremendous effort in promoting Artistic Swimming across various age groups and abilities. Her unwavering commitment and support have been instrumental in maintaining our impressive participation numbers across the range of our AquaStART programs. Furthermore, she oversees the weekly classes held in seven centers across regional Western Australia. ASWA's presence in regional areas has been significantly reinforced with the establishment of the Southern Swan's Artistic Swimming club in Mandurah. This achievement has not only extended our reach but has also facilitated the successful acquisition of a DLGSC Regional Services Grant for the South-West, further bolstering our capacity to develop Artistic Swimming in regional WA.

Community and Pathways

We were delighted to welcome Shoko Ono back to Perth, thanks to the funding provided by Hancock Prospecting. Shoko offers a wealth of technical expertise in our sport, and her primary focus has been on community development. She has worked in collaboration with our team to create programs targeting schools and skills pathways. Additionally, Shoko has dedicated her efforts to working with our coaches, judges, and the Senior National Team at the Center of Excellence, all aimed at elevating the overall technical skill level across the board.



High Performance

Rose Stackpole, who serves as our State Coaching Director, and Amie Thompson are dedicated to advancing Western Australia's high-performance program. They work closely with our HP committee, which includes Mary Andreotta from the ASWA Board and Nawal Kurson. The high-performance athletes have successfully trialled for the Australian National Team, resulting in a total of 16 WA athletes making the Australian squads for the Senior, Junior, and Youth World Championships this season. The substantial presence of WA athletes in the National squads is a testament to the outstanding work of our coaches, both within the clubs and the ASWA HP program. The theme of "Building blocks for Brisbane" remains a consistent focus in our community, aligning with our long-term vision as we strive toward the goals of Brisbane 2032.



Competitions

ASWA experienced a successful competition season, credit to our Competition Manager, Emily Rogers. Emily, along with her exceptional team of volunteers, managed a demanding season, especially since WA hosted the Nationals competition. The feedback for the Nationals was overwhelmingly positive, with Western Australia setting an exceptionally high standard. Our Judging Coordinator, Bridget Ammon, plays a crucial role in advancing judge development. She is responsible for organizing and conducting workshops and other development initiatives for both current and aspiring judges.

ASWA Board

We remain grateful for the invaluable expertise provided by our ASWA Board members as we steer the course of our sport in Western Australia. At the outset of the season, we bid farewell to Pete Holloway and Wilco Van Amersfoort, who made the decision to step down from the ASWA Board. In their stead, we warmly welcomed Chris Smith and Graeme Fellows as voting directors, along with Clair Bedford as a non-voting director representing regional WA. Meanwhile, Mary, Hannah, and Lisa have continued to serve in their respective roles.

Future Focus

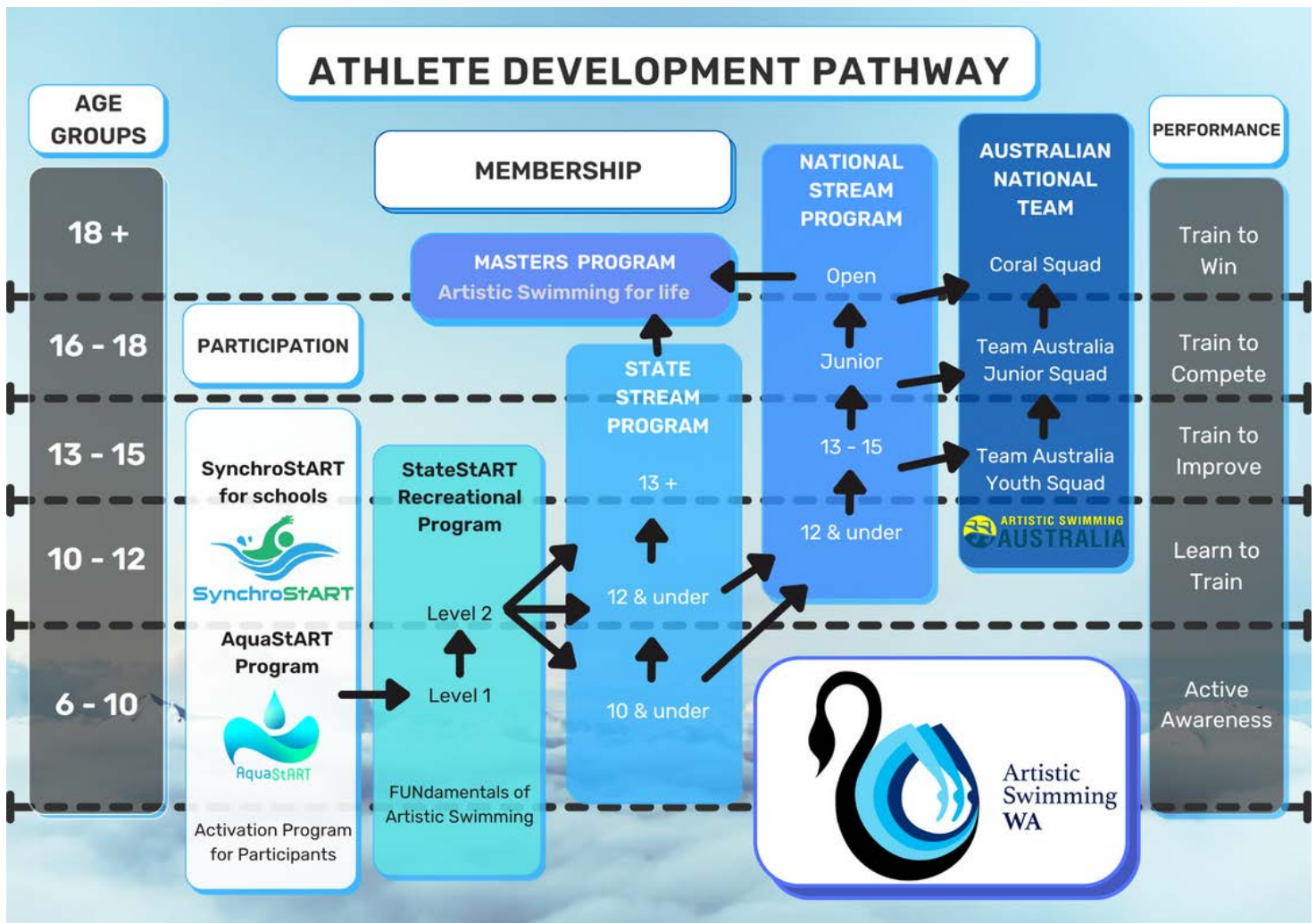
Looking ahead, our focus for the upcoming season is to introduce and integrate the newly developed pathway skills into our AquaStART, recreational, and competitive programs. Additionally, we remain steadfast in our commitment to enhancing the skills and knowledge of Western Australia's coaches, judges, and administrators, particularly in the context of the new rules and scoring system.

ASWA deeply values the ongoing support from our clubs and the community as we continue our endeavors to cultivate a larger, well-governed, highly esteemed, and efficiently operated sport in Western Australia. Our vision to "Make Artistic Swimming the Sport of Choice in WA" remains our guiding principle and aspiration.





ATHLETE PATHWAY



PARTICIPATION & REGIONAL DEVELOPMENT OFFICER'S REPORT

Camille Claudino

The 2022-2023 was another successful season for the participation programs and regional WA. The AquaStART program in partnership with Royal Life Saving Society WA has facilitated this development. Through the program, we were able to offer coaches in the regional areas the skills to teach artistic swimming as well as the support to run the sessions. I am grateful to all our sponsors for helping us through this journey, and very proud of all those involved, coaches, athletes, parents, and volunteers, for all your efforts and hard work.

ASWA has established seven regional centres which run lessons on an ongoing basis. These centres have allowed ASWA to have ongoing presence and sustainability in the regions. ASWA has regular Artistic Swimming lessons running in the following regional centres.

AquaStART WA Centres

Metro Centres

- Craigie
- Beatty Park
- Claremont
- Rockingham
- Bayswater
- HBF Arena

Regional Centres

- Geraldton
- Mandurah
- Albany
- Bunbury
- Newman
- Katanning
- Gnowangerup

Established clubs in regions:

- Southern Swans – Mandurah
- Katanning Aquatic
- South Coast Seals Artistic Swimming Club - Albany (pending)

WA Schools

- Churchlands Senior High School
- Iona Presentation College
- St Mary's Anglican Girls' School
- All Saints' College
- Chisholm Catholic College
- Carine Senior High School
- Presbyterian Ladies' College

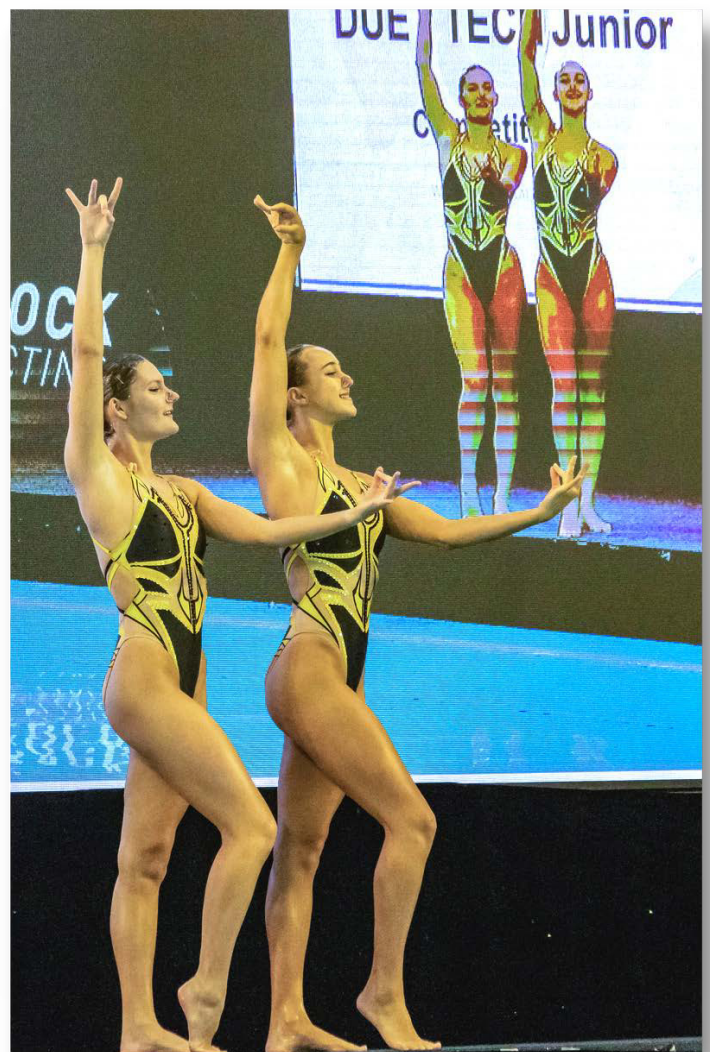
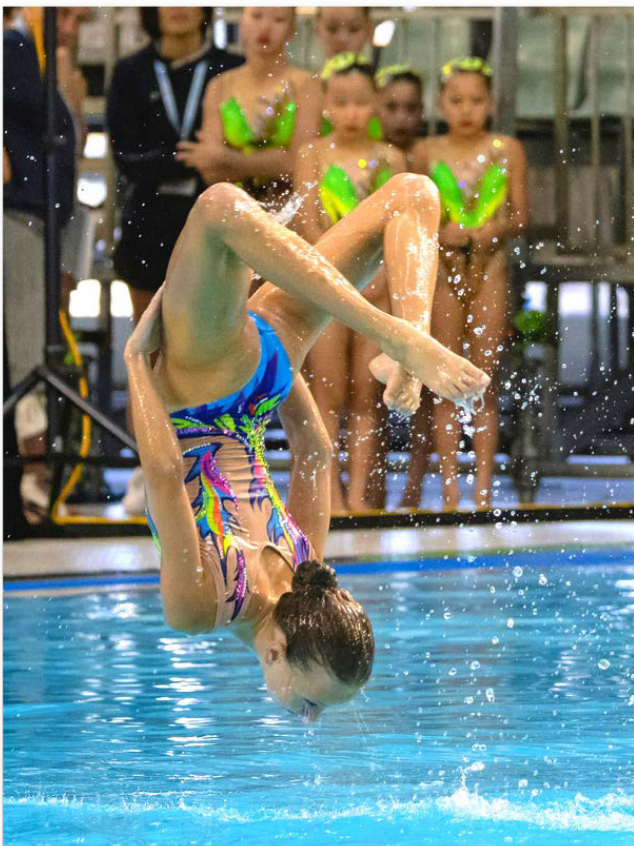
Participation numbers

Target: 3000

Achieved: 3344







ARTISTIC SWIMMING WA HIGH PERFORMANCE PROGRAM



2022-2023 HP Swimmers

Youth

Malia Dickson
Charlotte Enzor
Emily Flutter
Elvira Katsaiti
Chloe Ng
Catherine Smith
Parmis Vahandi

Junior

Amelie Carle
Bianca Chira
Adelle Griffiths
Jessica Galt
Lilli Kapuscik
Emma Wakeb

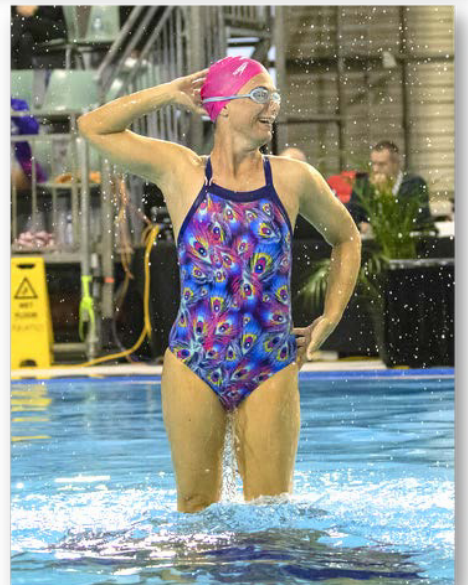
2022-2023 HP Coaches

Rose Stackpole OLY
Amie Thompson OLY

HP Camp dates

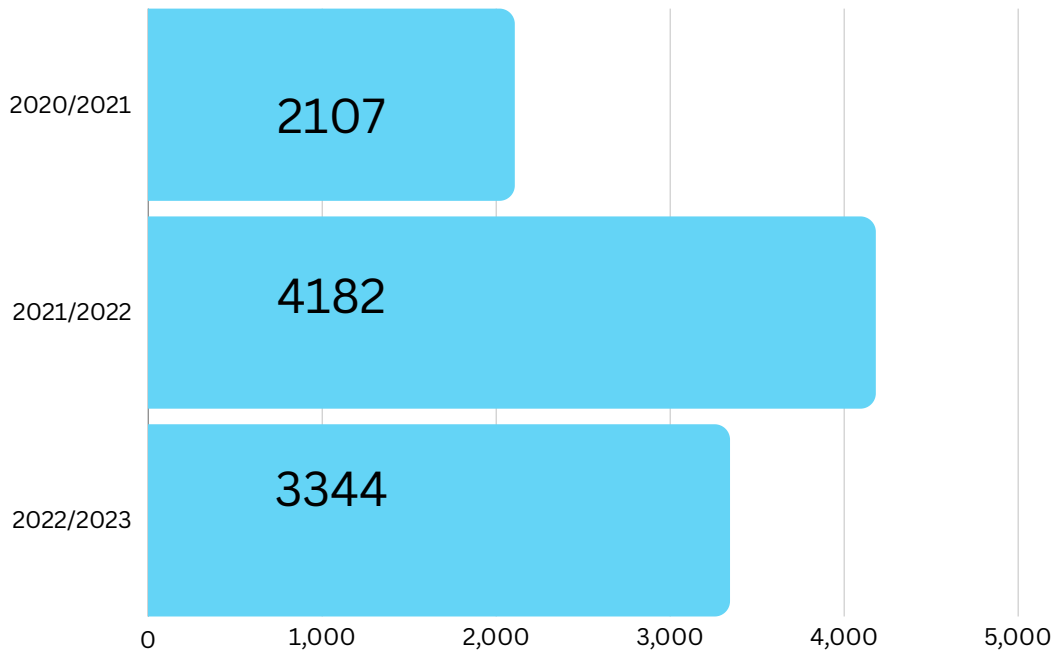
- 16th-17th September at HBF Stadium
- 7th-9th October at HBF Stadium
- 4th-6th November at HBF Stadium
- 17th-19th January in Bunbury



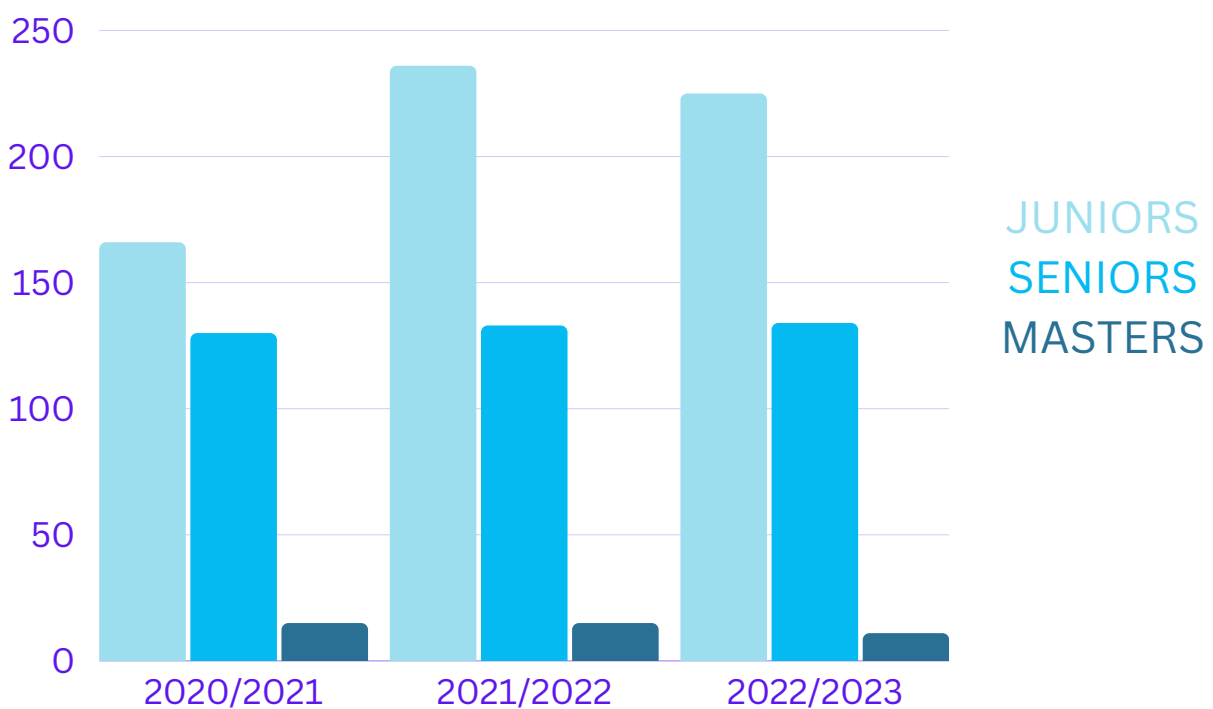


PARTICIPATION & MEMBERSHIP

Participation Numbers in WA over three seasons



Total number of Members over three seasons



COMPETITIONS MANAGER'S REPORT

Emily Rogers



The Artistic Swimming WA 2022-2023 competition season showed continued growth and success in our State and National Stream. There was an average of 70 athletes per figure and routine competition with each competition displaying incredible performances.

Regional clubs, Geraldton and Katanning have continued to increase participation numbers contributing greatly to the Artistic Swimming community.

The commitment of our officials volunteering at competitions ensured that each event ran smoothly and professionally, with many friendships being established and flourishing throughout the season. Thank you to everyone for all the assistance on deck. These competitions would not have been possible without the continued time and support of our volunteers.

Our 2023 Crunch & Sip State Championships was an amazing event for our participants ranging from our recreational to masters category. We had all 4 clubs compete in this competition and was great to see so many regional participants come and display their routines. We had the privilege of having Jenny Gray referee at our State Championships and offer her knowledge and expertise to the Artistic Swimming WA community.

We anticipate the 2023/2024 season to be a great competition season with continued growth and participation numbers. We are excited to welcome a new regional club from Mandurah, Southern Swans to our upcoming season and can't wait to see them perform. We look forward to traveling to Brisbane for the Australian National Championships next year in May 2024.







Bridget Ammon



We started the new season with several challenges, primarily due to the new rules for judging artistic swimming. While it may have appeared simpler at first, it turned out to be more demanding. We transitioned from three panels, including Artistic Impression, Difficulty, and Execution, to just two panels: firstly, Artistic Impression, which consists of scores covering Performance, Musicality, Choreography, and Transitions, and secondly, Execution of the elements, encompassing both Acrobatics and Hybrids. The difficulty aspect was delegated back to the coaches.

We celebrated the shift to only two panels with enthusiasm. We thought it would be easier, but it proved to be otherwise. However, the arrival of Jenny Grey provided us with valuable advice, and we successfully navigated the season.

The next challenge involved adapting to the new scoring system for competitions. We were one of the few countries globally to fully embrace this new system, making us pioneers in many respects. The new scoring system had several glitches that needed to be ironed out, often resolved on the night before the competition. We crossed our fingers, hoping it would function correctly on the competition day, and fortunately, it did.

The Nationals marked the ultimate test for the new systems coming together, and it worked seamlessly. I must commend the Judges for their excellent collaboration in embracing the new scoring system and adopting the new rules. It was a resounding success.

Just before the Nationals, six of our judges travelled to Canberra for a World Aquatics (WA) judge school and recertification exam. Both Andrea Hewson and I took the exam and passed, ensuring our continued status as WA G Judges.

As we look forward to the new season, we aim to introduce more combined coach and judge clinics, with coaches participating as figure judges at competitions. This will be advantageous for the athletes, as it will help coaches better understand the criteria outlined in the WA judge manual and focus on these aspects when coaching the figures.

In 2024, we are excited to welcome Jenny Grey for a five-week stint, which is always highly valued. She contributes significantly to our community, and the judges greatly appreciate her clinics.

We are fortunate to have an exceptional group of judges who dedicate a substantial amount of time to the sport while enjoying their roles. As always, we are open to welcoming new judges to join this fantastic group, and now is an excellent time to start, especially as we enter the second year of the new rules.



COMPETITIONS/EVENTS 2022-2023

October 22nd 2022 | 1st Figure Competition

November 12th 2022 | 2nd Figure Competition

December 10th 2022 | 3rd Figure & Team Routine Competition

February 4th-5th 2023 | Routine & Figure Competition

March 11th-12th 2023 | WA State Championships

April 7th-10th 2023 | Hancock Prospecting

Artistic Swimming Championship





WEST COAST SPLASH SYNCHRONISED SWIMMING CLUB

ATHLETES

Monna Akiyoshi Mutch
 Freya Carbon Hare
 Anika Forbes
 Olivia Krans
 Emily Hou
 Tara Rogoysky
 Prisha Shah
 Atrina Shams
 Maya Szarnyasi
 Emma Xu
 Tayla Fellows
 Lorien Forbes
 Elvira Katsatis
 Ruby Kingma
 Justyna Kochan – Mazurek
 Leslie Kong
 Ruby Parry
 Catherine Smith
 Parmis Vahdani
 Sophie Leclizio
 Annabel Burr
 Sofia Nylund
 Stephanie Dimopoulos
 Zoe Hewson
 Bianca Chira
 Amelie Carle
 Emma Wakeb
 Nicola Eidne
 Silvia Van Amersfoort
 Rachel Thompson
 Helen Heppingstone
 Michelle Fellows
 Jackie Jones
 Vanessa Fairhead
 Andrea Orlowsky
 Camille Claudino
 Michelle Ammon
 Gillian Kennedy
 Gary Whitney
 Joseph Steer
 Emilie Pitts
 Isabella Cammarano
 Sophia Bowden

COACHES

Camille Claudino
 Jessica Eidne
 Izzy Smith
 Beth Morley
 Rose Stackpole
 Eve Wakeb
 Natalia Malinowski
 Zoe Hewson
 Emma Wakeb
 Emily Rogers



WEST COAST
 SPLASH
 SYNCHRONISED
 SWIMMING CLUB



West Coast Splash Geraldton

COACHES

Jadine Priolo
 Camille Claudino

ATHLETES

Madeline Gray
 Rayne O'Brien
 Luca Priolo
 Opal Prout
 Clare Gardiner
 Hannah Gray



ATHLETE'S & COACHES

SUPANOVA SYNCHRONISED SWIMMING CLUB

ATHLETES

Natalia Cliff-Nemeth
Gemma Cowser-Lim
Cassandra Cook
Chloe Su
Belinda Lewis
Kinga Czarniak
Louisa Donovan
Reyenne Kew
Chloe Ng
Charlotte Enzor
Gracie-Rose Howard
Robin Stander
Emily Flutter
Serena Burlington
Alicia Cheong
Lilli Kapuscik
Jessica Galt
Adelle Griffiths
Caitlyn Pietsch
Malia Dickson
Charlene Chow
Elleura Florisson
Lisa Fung
Daria Zheng
Ines de Salve Villedieu
Sofia Danisikova
Kaylee Cheung
Jasmine Thompson
Evanur Gursel
Leah Crawley
Chantelle Wheatley
Yolanda Cook
Lily Marriott
Isabella Crosbie
Elise Filov
Sophia Goodwin
Grace Whitfield
Ariana Wieman
Leona Lowry



COACHES

Ana Mendigutxia
Alexandra Del Sorbo
Hannah Burkhill
Amie Thompson
Leah Crawley
Tara Bennett



Medals States 2022-2023 season

GOLD	<p>U10 State Stream Solo- West Coast Splash Geraldton U12 National Stream Solo- Supanova U12 National Stream Duet- West Coast Splash U12 National Stream Team- West Coast Splash U12 National Stream Combo- Supanova 130 State Stream Solo- Supanova 130 State Stream Duet- West Coast Splash Geraldton 130 State Stream Team- West Coast Splash Geraldton 130 State Stream Combo- Supanova Youth Solo- Supanova Youth Duet- West Coast Splash Youth Team- Supanova Youth Combo- West Coast Splash Junior National Stream Solo Tech- Supanova Junior National Stream Solo Free- Supanova Junior National Stream Duet Tech- West Coast Splash Junior National Stream Duet Free- Supanova Junior National Stream Team Tech- Supanova Junior National Stream Team Free- Supanova Senior National Stream Solo Tech – Supanova Senior National Stream Solo Free- West Coast Splash Masters 18-39 Solo Tech- West Coast Splash Masters 18-39 Solo Free- Supanova Masters 18-39 Solo Free Male- West Coast Splash Masters 18-39 Duet Free- West Coast Splash Masters 40+ Tech Team- West Coast Splash Masters 40+ Free Team- West Coast Splash</p>
SILVER	<p>130 State Stream Duet- Supanova Youth National Stream Solo- West Coast Splash Youth National Stream Duet- Supanova Youth National Stream Team- West Coast Splash Youth National Stream Combo- West Coast Splash Junior National Stream Solo Tech- West Coast Splash Junior National Stream Solo Free- West Coast Splash Junior National Stream Duet Tech- West Coast Splash Junior National Stream Duet Free- West Coast Splash Junior National Stream Team- West Coast Splash Senior National Stream Solo Free- Supanova</p>
BRONZE	<p>Junior National Stream Duet Free - West Coast Splash Junior National Stream Duet Tech- Supanova</p>

WA ATHLETES - NATIONAL REPRESENTATION 2022-2023



Team	Athletes
Senior Team	Natalia Caloiero Marnie Kennedy Amelie Carle Bianca Chira Adelle Griffiths Chantelle Wheatley
Junior Team	Amelie Carle Bianca Chira Adelle Griffiths Jessica Galt Lilli Kapuscik Emma Wakeb
Youth Team	Elvira Katsatis Charlotte Enzor Parmis Vahdani Emily Flutter Catherine Smith Chloe Ng Malia Dickson



Club Championships Result

1st- Gold Coast Mermaids - 339 points

2nd- West Coast Splash- 332 points

3rd- Supanova- 193 points

4th- Sydney Emeralds- 174 points

5th- Aqualina- 130 points



NATIONALS 2023 PERTH

We were delighted to host the 2023 Hancock Prospecting Australian Artistic Swimming Championships this year. There were over 200 participants that took part in the competition with 10 Interstate clubs and 5 International clubs from Singapore, Hong Kong & New Zealand travelling for this event.

The four day competition was a tremendous success with lots of excitement and energy filling the stadium. The Artistic Swimming new scoring system was implemented for the first time at the National Championships. This did bring its challenges but with the amazing effort of our volunteers and ASWA staff, the event ran extremely smoothly.

We had participants ranging from under 12 to the master's category showcasing their incredible routines. Gabriela Viglino a World Aquatics evaluator was our official referee at our National Championships and shared her invaluable knowledge with our coaches and judges.

There was an excellent improvement in our WA club's performances at this competition with all of their hard work throughout the season paying off. Our clubs performed incredibly well, by placing second (West Coast Splash) and third (SupaNova) overall at the National Championships.





Mrs. Gina Rinehart Artistic
Swimmer of the Year Award

Alessandra Ho



CarbMill Award **Sarah Wakeb**

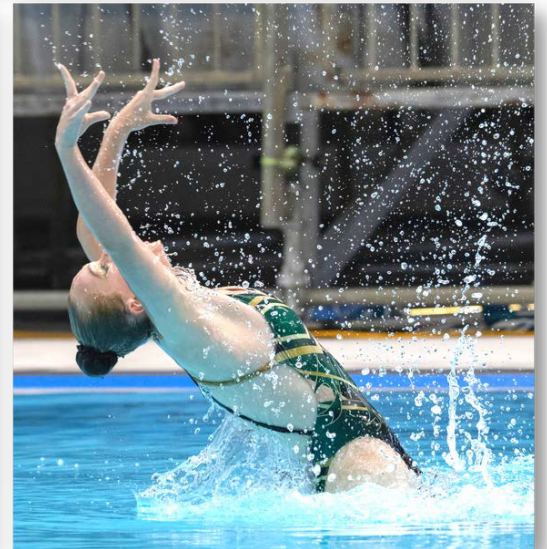


Marsea Nelson Award **Leslie Kong**



Roberts Memorial Shield **Jessica Galt & Adelle Griffiths**





SYNCHRO WA INCORPORATED

SYNCHROWA

ABN 42 329 590 466

Financial Statements
For the year ended 30 June 2023



Muntz Partners
196 Scarborough Beach Road, Doubleview, WA 6018
DOUBLEVIEW TOODYAY YORK

Phone: 08 9392 7600 Fax: 08 94463699
Email: enquiries@muntzpartners.com.au

SYNCHRO WA INCORPORATED
SYNCHROWA
ABN 42 329 590 466

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[Statement by Members of the Committee](#)

SYNCHRO WA INCORPORATED
SYNCHROWA
ABN 42 329 590 466
Independent Auditor's Report to the Members

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of SYNCHRO WA INCORPORATED (the association), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other 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 certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of SYNCHRO WA INCORPORATED is in accordance with the Associations Incorporation Act 2015 including:

- (a) giving a true and fair view of the association's financial position as at 30 June 2023 and of its performance for the year then ended; and
- (b) that the financial records kept by the association are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the 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 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.

Information Other than the Financial Report and Auditor's Report Thereon

The committee of the association is responsible for the other information. The other information comprises the information included in the association'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 Committee for the Financial Report

The committee of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and Western Australia under the Associations Incorporation Act 2015 and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

SYNCHRO WA INCORPORATED
SYNCHROWA
ABN 42 329 590 466
Independent Auditor's Report to the Members

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 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 the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report 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 association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee 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.

SYNCHRO WA INCORPORATED
SYNCHROWA
ABN 42 329 590 466
Independent Auditor's Report to the Members

20 September 2023

Signed on :



Guy John Lehmann, Affiliate CA ANZI FIPA PFA CTA
MUNTZ PARTNERS
196 Scarborough Beach Rd Doubleview 6018

SYNCHRO WA INCORPORATED
SYNCHROWA
ABN 42 329 590 466
Notes to the Financial Statements
For the year ended 30 June 2023

Note 1: Statement of Significant Accounting Policies

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Associations Incorporation Act 1987.

The financial report covers SYNCHRO WA INCORPORATED as an individual entity. SYNCHRO WA INCORPORATED is an association incorporated in Western Australia under the Associations Incorporation Act 1987.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the economic entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Income tax

The Incorporation is a not for profit organisation and is exempt from income tax.

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

a) Property

Freehold land and buildings are measured on the fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction. It is a policy of SYNCHRO WA INCORPORATED to have an independent valuation every three years, with annual appraisals being made by the directors.

The revaluation of freehold land and buildings has not taken account of the potential capital gains tax on assets acquired after the introduction of capital gains tax.

b) Plant and equipment

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining the recoverable amounts.

c) Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to SYNCHRO WA INCORPORATED commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

The accompanying notes form part of these financial statements.

SYNCHRO WA INCORPORATED
SYNCHROWA
ABN 42 329 590 466

Notes to the Financial Statements

For the year ended 30 June 2023

Class of Asset	Depreciation Rate
	%
Plant and equipment	15%
Computer Equipment	40%
Motor vehicles	20%
Other	15%

Investments

Shares in listed companies held as current assets are valued at those shares' market value at each balance date. The gains or losses, whether realised or unrealised, are included in profit from ordinary activities before income tax.

Non-current investments are measured on the cost basis. The carrying amount of non-current investments is reviewed annually to ensure it is not in excess of the recoverable amount of these investments. The recoverable amount is assessed from the quoted market value for listed investments or the underlying net assets for other non-listed investments.

The expected net cash flows from investments have not been discounted to their present value in determining the recoverable amounts.

Employee entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash out flows to be made for those entitlements.

Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in all call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months, net of bank overdrafts.

Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Revenue

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Interest revenue is recognised on a proportional basis taking in to account the interest rates applicable to the financial assets.

Dividend revenue is recognised when the right to receive a dividend has been established. Dividends received from associates and joint venture entities are accounted for in accordance with the equity method of accounting.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

The accompanying notes form part of these financial statements.

SYNCHRO WA INCORPORATED
SYNCHROWA
ABN 42 329 590 466
Notes to the Financial
Statements For the year ended
30 June 2023

Change in Accounting Policy

There has not been a material change in accounting policy for the year ending 30 June 2023

The accompanying notes form part of these financial statements.

SYNCHRO WA INCORPORATED
SYNCHROWA
ABN 42 329 590 466

Statement by Members of the Committee

For the year ended 30 June 2023

In the opinion of the Committee the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents fairly the financial position of SYNCHRO WA INCORPORATED as at 30 June 2023 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

The Committee is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

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



Chairperson



Treasurer

The accompanying notes form part of these financial statements.

Profit and Loss

Artistic Swimming W.A. Incorporated For the year ended 30 June 2023

	2023	2022
Trading Income		
ASA COE	501,272.38	830,000.00
ASA COE Rent	21,150.00	-
Comp Revenue	34,372.89	7,786.36
Consulting	24,362.42	63,424.50
Events	1,929.46	5,995.41
Grants	292,603.26	161,050.00
HP Monthly Fee	2,154.16	5,222.12
Registrations - AquaStART	10,664.75	12,022.75
Sundry income	-	5,229.63
Synchro WA Annual Fees	831.31	605.37
Total Trading Income	889,340.63	1,091,336.14
Gross Profit	889,340.63	1,091,336.14
Other Income		
Merchandise Income	8,559.02	1,958.39
Total Other Income	8,559.02	1,958.39
Operating Expenses		
Administration	4,578.05	3,278.37
Advertising	3,060.41	3,904.78
AquaStART Enrolment Payments	7,960.00	2,242.00
ASA Accommodation - Rent, Utilities, House Related Expenses	81,889.98	15,872.67
ASA Athlete Sponsorship Funding	232,272.64	35,454.51
ASA Bank Fees	136.48	40.92
ASA Camp Expenses	1,855.64	20,430.65
ASA Coach Accommodation	11,954.03	-
ASA Coach Contribution	30,000.00	-
ASA Coaching	114,576.02	-
ASA Competition Expenses	73,521.24	5,600.57
ASA Food From Athlete Funding Budget	12,074.29	-
ASA General Expenses	2,627.66	917.55
ASA Hancock Prospecting Expenses	3,763.15	15,181.28
ASA Honorarium	-	1,818.18
ASA Insurance	17,661.79	1,826.02
ASA Medical Physio Wellbeing	3,156.49	-
ASA Merchandise	33,049.60	301.39
ASA Pool Hire	42,661.98	1,348.26
ASA Travel	211,262.41	15,335.45
ASAI Registrations	-	894.19
Bank Fees	298.10	43.11
Coaching	4,904.22	1,158.91

	2023	2022
Coaching - Guest	672.72	2,596.43
Comp Expenses	69,612.41	11,070.90
Consulting & Accounting	10,610.57	1,540.00
Depreciation	13,402.05	8,348.00
Entertainment & Gifts	2,000.24	-
Event Ticket Refund	94.22	-
Freight & Courier	449.38	35.96
General Expenses	6,888.80	4,343.76
Grant expenses	4,500.00	4,145.45
High Performance Expenses	2,446.63	-
HP Camp or Performance Expenses	-	1,525.03
Insurance	386.46	3,792.41
Meeting & Staff Amenities	156.54	-
Merchandise Expense	10,515.16	6,423.56
Motor Vehicle Expenses	1,377.61	3,459.01
Office Expenses	184.45	224.54
Pool Hire	26,796.39	20,446.85
Printing & Stationery	4,659.51	612.15
Registrations - Refund	336.83	140.00
Rent/Accommodation	873.29	-
Repairs and Maintenance	22.92	-
Sundry Equipment	88.36	-
Superannuation	31,048.28	19,595.05
Telephone & Internet	636.36	-
Training Expenses	5,771.03	5,309.62
Travel - National	20,278.93	19,065.41
Wages - Accrued Annual Leave	7,027.00	16,148.00
Wages and Salaries	306,591.35	206,370.13
Workers Comp Insurance	2,790.00	-
Total Operating Expenses	1,423,481.67	460,841.07
Net Profit	(525,582.02)	632,453.46

Statement of Cash Flows

Artistic Swimming W.A. Incorporated For the year ended 30 June 2023

	2023	2022
Operating Activities		
Receipts from customers	927,470.28	1,189,003.67
Payments to suppliers and employees	(1,515,782.55)	(480,741.36)
Cash receipts from other operating activities	53,475.49	(89,294.63)
Net Cash Flows from Operating Activities	(534,836.78)	618,967.68
Investing Activities		
Proceeds from sale of property, plant and equipment	16,781.13	8,348.00
Payment for property, plant and equipment	(42,953.07)	(11,928.98)
Net Cash Flows from Investing Activities	(26,171.94)	(3,580.98)
Financing Activities		
Other cash items from financing activities	5,146.58	23,011.36
Net Cash Flows from Financing Activities	5,146.58	23,011.36
Net Cash Flows	(555,862.14)	638,398.06
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	757,605.51	119,207.45
Net change in cash for period	(555,862.14)	638,398.06
Cash and cash equivalents at end of period	201,743.37	757,605.51

Balance Sheet

Artistic Swimming W.A. Incorporated

As at 30 June 2023

	30 JUN 2023	30 JUN 2022
Assets		
Bank		
Synchro W.A.Incorporated	200,224.25	756,706.79
Synchro WA Inc	1,519.12	898.72
Total Bank	201,743.37	757,605.51
Current Assets		
Accounts Receivable	8,771.48	12,664.13
Total Current Assets	8,771.48	12,664.13
Fixed Assets		
Accumulated Depreciation Motor Vehicles	(5,934.67)	(3,828.47)
ASA Equipment	18,311.18	-
Computer Equipment	16,863.38	9,142.07
Less Accumulated Depreciation on Computer Equipment	(10,236.60)	(5,819.00)
Less Accumulated Depreciation Plant & Equip	(19,212.25)	(12,334.00)
Motor Vehicles	14,359.16	14,359.16
Plant & Equipment	39,873.87	26,332.37
Total Fixed Assets	54,024.07	27,852.13
Total Assets	264,538.92	798,121.77
Liabilities		
Current Liabilities		
Accounts Payable	1,743.00	600.00
Accrued Annual Leave	40,166.00	33,139.00
GST	(26,954.10)	(12,663.69)
Historical Adjustment	-	0.19
Paula Loan	(9,892.26)	-
PAYG Withholdings Payable	14,189.03	9,896.03
Rounding	(0.05)	-
Superannuation Payable	9,520.94	6,572.29
Total Current Liabilities	28,772.56	37,543.82
Total Liabilities	28,772.56	37,543.82
Net Assets	235,766.36	760,577.95
Equity		
Current Year Earnings	(525,582.02)	632,453.46
Prior Year Adjustment	(6,465.57)	(7,236.00)
Retained Earnings	767,813.95	135,360.49
Total Equity	235,766.36	760,577.95



Artistic
Swimming
WA

DESIGNED

by

CAMILLE

Claudino

LIZ

Dawson

EMILY

Rogers



PHOTOGRAPHY

by

RENE

Greyling

SALT

Diaries