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### **Partners**



















### Office Bearers

### Board of Management

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Nicola Eidne

**Elected Directors** 

Wilco van Amersfoort

**Pete Holloway** 

Mark Calleja (until March 2021)

**Rose Stackpole (From March 2021)** 

Independent Director

**Mary Andreotta** 

Competition Director

**Amanda Johns** 

Relationships Manager

**Roslyn Carbon** 

Judging Coordinator

**Bridget Ammon** 

Athlete Representative

**Ethan Calleja** 

High Performance Committee

**Mary Andreotta** 

**Roslyn Carbon** 

Juliana Bujang

Irene Toledano Carmelo

**Rose Stackpole (from March 2021)** 

### Staff

High Performance Coach

Irene Toledano Carmelo

Regional and Development Officer

**Camille Claudino** 

Sports Officer

Juliana Bujang







### Synchro WA Board - 2020/21

### **Elected Directors**



Nikki Eidne Chairperson



Peter Holloway
Treasurer



Rose Stackpole
Director



Roslyn Carbon Relationships Manager



Amanda Johns Competition Manager



**Bridget Ammon**Judge Co-ordinator



Lisa Galt
Club Representative



Sarah Wakeb Club Representative

Serena Sandwell Club Representative



Wilco van Amersfoort Secretary

### Independent Director



Mary Andreotta High Performance



Ethan Calleja Swimmers Representative

### **Employees**



Juliana Bujang Sports Officer



Camille Claudino
Development Officer



Irene Toledano
High Performance Coach

### Chairpersons Report



Nicola Eidne Chairperson, Synchro WA



Our 2020/21 season in WA has continued to be unusual, thanks to the COVID situation. There have been many challenges at both state and club level but in the face of adversity, new opportunities present themselves.

We were grateful to be able to continue to offer our range of programmes and support for the High Performance, SynchroStART for schools and AquaStART in collaboration with Royal Life Saving Society WA. Our online environment has been very useful as a tool for workshops, holding virtual training sessions and meetings. Although face to face is always preferable, it has allowed for our community to access a wider range of experts and opportunities without having to travel. The additional COVID relief financial support offered by Lotterywest and the Department of Local Government Sport and Cultural Industries was of great assistance over this time.

We had our first ever 'Virtual Nationals', with two of our WA clubs, West Coast Splash and SupaNova doing extremely well coming in 2nd and 3rd place, respectively. Thankfully we were still able to celebrate our communities' achievements at our SynchroWA Annual Awards Evening, where the swimmers all received their medals for Nationals.

In 2021, we all really enjoyed watching and cheering for our Australian Team, with so many familiar faces, as they finally compete in the Tokyo 2020 Olympics. A special congratulations to Amie Thompson, Emily Rogers, Alessandra Ho and Hannah Burkhill, our WA athletes in the Australian team. It has been quite a journey for our National team athletes and we are so pleased that they were finally able to realize their Olympic dream.

All that SynchroWA has achieved this year is due to the hard work of our team, Juliana, Camille and Irene as they support and action the strategic vision of our SynchroWA Board from our office space based in Mount Claremont at the Royal Life Saving Society WA building.

Juliana excels as our Sports Officer coordinating the daily operations, in her role as the liaison between the SynchroWA staff and the board. This year we were privileged as a community to have Camille Claudino, our Participation and Regional Development Officer deciding to stay in Perth, making Australia her home away from Brazil. Camille's endless enthusiasm and passion for the development of Artistic Swimming across all age groups and abilities has underpinned our impressive participation numbers. The SynchroWA in our communities has also managed to secure the Active Regional Communities (ARC) grant for the Great South, Geraldton and Karratha.

Irene Toledano joined our community 2 years ago from Spain. We sadly farewelled her at the end of the season as she returned to Spain to complete her studies. Irene was a bundle of energy and made such a positive impact in our community, especially at West Coast Splash and as the WA High Performance coach. Irene's skills were also well used to support the training of the WA National team athletes whilst they were in Perth, always receiving glowing reports from the athletes. Irene worked tirelessly using her creative skills to support SynchroWA by designing adverts, logo's, and the artwork for the program and merchandise of our competitions. Irene is also responsible for the design work and layout of our Annual Report, which acts as a showcase for our sport at the end of the season. We wish Irene all the



best and look forward to welcoming her back in Perth once her studies are over and the COVID restrictions are lifted.

We were lucky to welcome Olympian Rose Stackpole onto the SynchroWA board upon her retirement from artistic swimming. As an elite athlete and coach, Rose provided a wealth of knowledge as she joined our high performance committee and acted as the State Coaching Director. Her role as board member was shortlived as she transitioned into an employed role as one of our High Performance coaches.

SynchroWA is excited to now have two Olympic athletes, Rose Stackpole and Amie Thompson working for us in our high-performance program, providing the opportunity for them to pass their knowledge and experience to our future elite athletes.

Our participation program AquaStART which is run as a joint venture with Royal Life Saving WA continues to thrive, falling just short of our 2500 participant goal.

The SynchroStART for schools has seen an increase in the number of participating schools and in the regional areas we now have six centres doing artistic swimming on a weekly basis in Karratha, Mandurah, Geraldton, Katanning, Gnowangerup and Albany. Healthway and Crunch & Sip continue to kindly sponsor the Be In Sync week, CALD and Superfin programs, State Titles and the local and regional 'Come & Try's'. This funding ensures that SynchroWA is able to deliver these important participation opportunities within our State.

Our High-Performance program continued to go from strength to strength under the guidan-ce of our HP committee and Irene as the HP coach. Although there were limited National or International opportunities for these athletes, the program provided an opportunity for the elite athletes in WA to maintain momentum and train together as a team.

SynchroWA had a successful season of competitions thanks to our Competition Director Amanda Johns keeping things on track. Our Judging Co-Ordinator, Bridget Ammon continues to run workshops and development opportuni-ties for our judges. We also acknowledge and thank the extremely supportive and enthusiastic volunteers and parent body who help to ensure that artistic swimming continues to thrive in WA. Without their hard work and willingness to contribute their time, we would be able to run our not successful competitions.

We are extremely grateful and thankful to our Mrs Gina Rinehart. patron and our Hancock Prospecting. sponsor Their generosity in providing funding resources to the development of support Artistic Swimming throughout Western Australia continues to provide positive outcomes.

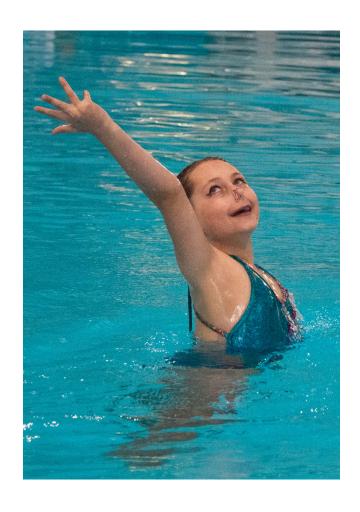
The Department of Local Government, Sport and Cultural Industries (DLGSC) provides invaluable support to SynchroWA through the provision of annual funding, as well as providing opportunities to apply for specifically targeted grants. DLGSC also offer excellent learning opportunities for our members, helping to improve the overall governance of our sport. Their help regarding maintaining our current funding and potentially increasing funding in the future is invaluable.

SynchroWA appreciates the support of our clubs and community in WA as we continue to work towards building a bigger, well governed, highly regarded and efficiently run sport in our State.



Our Relationships Manager, Roslyn Carbon continues to do fantastic work with our funding bodies and WA sporting organisations to ensure that Artistic Swimming remains a presence and a role player in Aquatics is WA. Thank you to Roslyn, our great working relationship with Royal Life Saving WA continues to flourish as they generously provide us with office space and support SynchroWA in the development of the regions and our coaches.

The SynchroWA Board members Pete, Mary, Rose, Wilco and Roslyn, who offer a skills diverse range of that enhance the rich tapestry of expertise on our board. I am very appreciative for all the time and work they give to provide support and as they contribute towards input our organizations vision to 'Make Artistic Swimming the Sport of Choice in WA'.







### STRATEG 2021/

### **VISION: ARTISTIC SWIMMING TO B**







### FACILITATING PARTICIPATION TO THE SPORT

Increase awareness.

Lower cost.

Ease registration.

"Come and Try".

Activation program AquaStART in collaboration with RLSSWA.

Community outreach/ Engagement programs.

Inclusivity.

### DEVELOP COACHES AND OFFICIALS

Workshops.

Coaching Packages.

Training support programs.

Travel opportunities to International competitions and events.

Online coaching.
- Fast track coaches.

Volunteer management plan.

### PROVIDE OVERARCHING GUIDANCE

### **Structure**

Policies, by-laws risk management.

### Support

DLGSC workshops share information, competitions, workshops, experts to visit WA.

### **Pathways**

Clarity regarding pathways for athlete development -->flow chart.

### IC PLAN 2023

### E THE SPORT OF CHOICE IN WA

### TO MAKE ARTISTIC SWIMMING

Fun. Accessible. Affordable. Wellrun, providing pathways for participation and competition.







### GROWTH + DEVELOPMENT

### Club Development.

Sustainability for existing clubs.

Form new clubs and centres.

Technological assisted + coaching learning.

Continue to build relationship with Local Government Areas.

### EXCELLENCE FOR ALL AGE GROUPS

## Age specific development workshops & camps.

Clear pathway development for athletes.

High performance program in line with ASAI requirements.

Develop Online resources.

WA based program --> individual WAIS scholarships.

### PROMOTE, COMMUNICATE AND ADVOCATE

Maintain relationships with stakeholders.

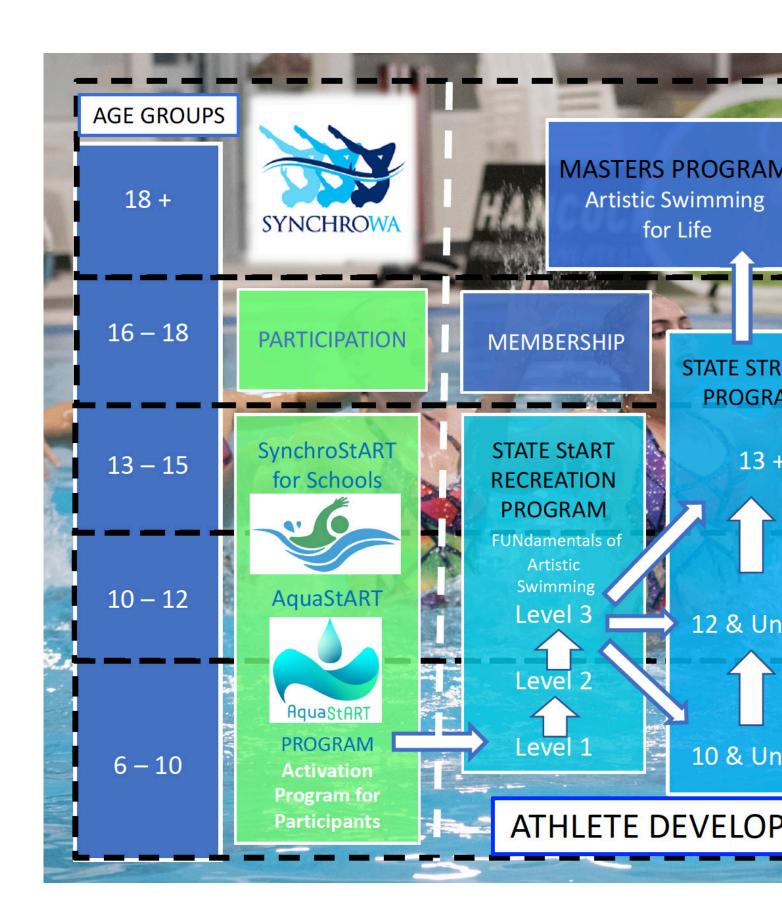
Apply for other specific grants related to the growth and development of Artistic Swimming.

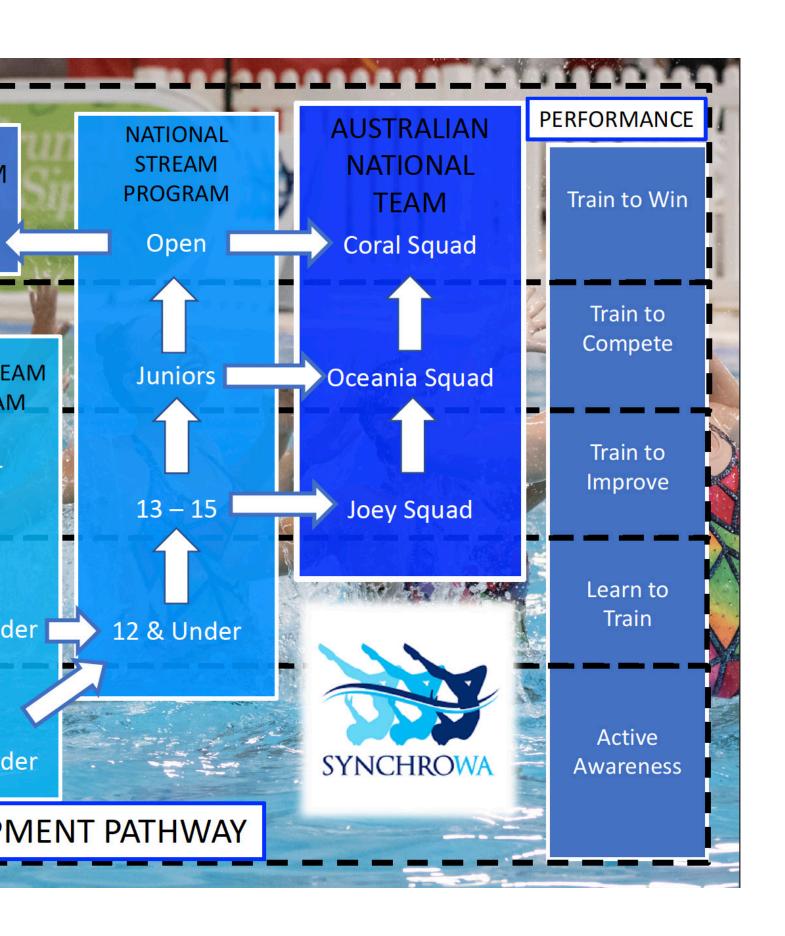
Target funding for Regional WA.

ASSG: Build relationships with Aquatic Sports.

Further grow and develop our relationship with RLSSWA.

Social media profile.

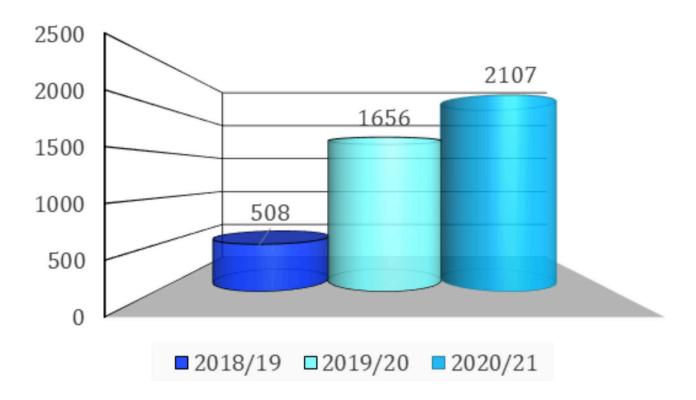




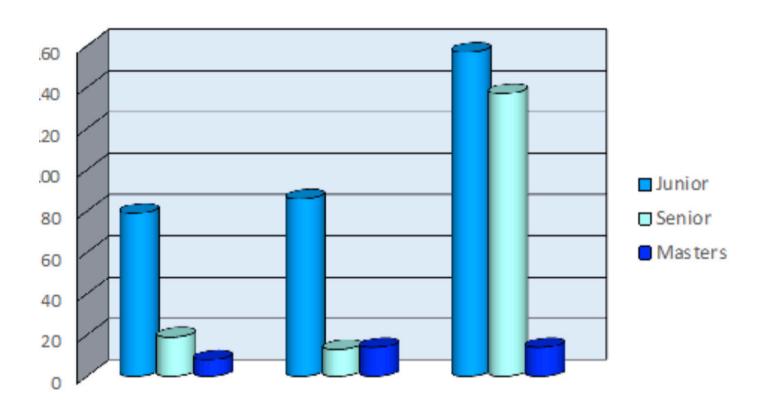
# Participation and Membership 5050/5051



### Participation Numbers in WA over three seasons



### Competitive Athletes over three seasons



# SynchroWA High Performance Program

### Program Purpose

### To prepare WA swimmers for selection into National Teams.

By identifying and engaging Western Australia's best athletes through development and education opportunities, the HPP aims to encourage athletes to achieve their potential and to represent Australia at age group, junior and senior levels.

The 2020/21 SWA HPP program will focus on athletes born before 2009.



### Guidelines

- **1.** The High Performance Program will be overseen and directed by the High Performance Committee as approved by the Board of SynchroWA.
- **2.** Entry to the SynchroWA High Performance program is via an Expression Of Interest (EOI) into a selection process.
- **3.** All High Performance candidates need to be members of, and training at, a club affiliated with SynchroWA. The club is where the majority of the athletes training is to be done. The athlete represents their club at State and National competitions.
- **4.** High Performance sessions are skill specific and aimed towards trialling for the Australian National Team.
- **5.** Once accepted into the program, attendance is mandatory and any absences must be agreed by the High Performance Coach.
- **6.** The High Performance Coach may be the state appointed coach, or club specific coaches as agreed with the High Performance Committee.
- **7.** The cost of the High Performance Program will be borne by SynchroWA, excluding any pool entry costs.
- **8.** Continuation of the program will be dependent on funding streams to SynchroWA.

### High Performance Sessions

### 13/15 Squad

1 Morning session per week. 1:30h training.

1 Afternoon session per week. 2h training.

**Land**. Strength, core and flexibility. **Water**. Swimming, synchro drills, basic technique, Fiigures and National Team routine.

### Junior/Senior

1 Morning session per week. 1:30h training.

1 Afternoon session per week. 2h training.

**Land**. Strength, core and flexibility **Water**. Swimming, synchro drills, basic technique, elements routine and National Team Routine.

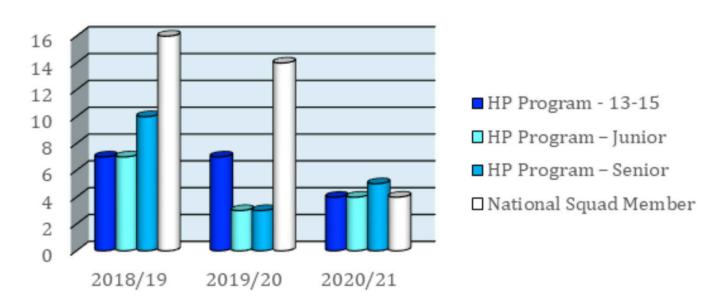
### 2020/2021 SWA HP Athlete Numbers

WAIS Scholarship Athletes: **8 athletes**WAIS Training Agreement Athletes: **1 athlete** 

Due to COVID-19 there were no nationals teams for the Junior or 13-15 age group for the 2020/2021 season.

13/15 Squad . **7 Athletes** Junior Squad. **3 Athletes** Senior Squad. **3 Athletes** 

### National Team Representation and High Performance Athletes in WA over three seasons.



### Regional and Development Officer Report

### **ASAI Level 1 Coaching**

26th of June 2021 Participants: 3

### WA Registered Level 1 Coaches 2020/2021

Metro Coaches: 7

Regional Coaches: 3

### **AquaStART Participant Coaching Courses**

Metro Coaches: 4

Regional Coaches: 6

### WA AquaStART Coaches 2020/2021

Metro Centres: 3 - Craigie, Beatty Park and Claremont

Regional Centres: 3 - Geraldton, Mandurah, Albany

### WA SynchroStART for Schools 2020/2021

Metro Coaches: 4

Iona Presentation College, Churchlands Senior High School,

All Saints College, Guilford Grammar School.



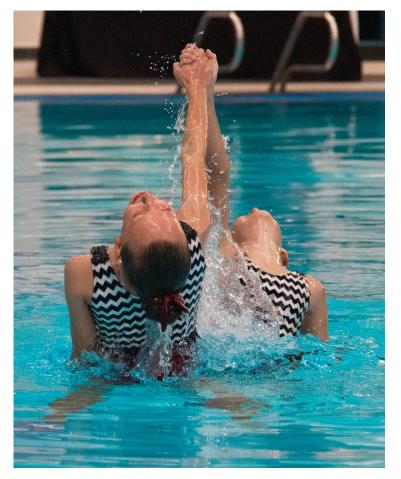




### Competition Director Report



Amanda Johns Competition Director, Synchro WA



The SynchroWA 2020/2021 competitive season continued to show growth in participation here in WA in Artistic Swimming. Competitive swimmers competing in National and State Stream Figure events averaged at 60 with this number rising to over 90 with the inclusion of Junior and Senior athletes. The season also saw amazing routines performed at the Crunch & Sip WA State Titles that was held in May. The event was also the videography session of routines to be submitted in Australia's first Artistic Swimming Virtual National Championships.

The WA State Titles was a huge success with the inclusion of the Regional Club in Geraldton as well as the Canberra Cascades attending as well. It was a fantastic affair, held over 3 days with over 92 participants.

The commitment of Officials (parents) volunteering at competitions made every competition this season run smoothly and professionally with many friendships being established and flourishing throughout the season. Thank you to all that assisted on deck during the season. These competitions would not be possible without your continued support and time.

Due to lockdowns in place at varying times throughout the year, Artistic Swimming Australia had decided to host the National Championships as a virtual event. Our swimmers were quite disappointed in not being able to travel, however under the circumstanced did perform at their best during the videoing event that was held during the WA State Titles.

2021/2022 is shaping up to be a great competition season thus far with the inclusion of more Regional clubs and the sport here in WA continuing to grow.

### Judge Coordinator Report

### Judges view of Artistic Swimming in WA July 2020 to June 2021

Despite COVID we were able to continue our season with a short delay to the start and a few modifications both on deck and behind the scenes.

We have managed to have 8 judges on deck for most of the competitions and, with the referee judging the routines as well, there was three judges per panel. All was on track for the Nationals in Victoria but COVID had other ideas and this was eventually cancelled.

The plan was to have a virtual Nationals Competition. The new way of life in the COVID era, competing in your own pool, videoing your best effort, sending it in to be judged from afar and waiting a few weeks to get the results.

Our State Championships was to be the "best effort" to be videoed for the Nationals and the athletes did put on some great performances. In the background the judges were trialing the best way to view the videos for fairness to all the athletes as well as actually being able to view each video all at the same time without the quality being compromised. I have to say there were some times that it seemed that this was going to be impossible. But ASAI managed to obtain a platform that allowed this all to occur and the end result was excellent. Nationals was held two months later than normal but at least all of our athletes managed to compete and most of our judges were able to judge.

Moving forward and looking to the new season with, hopefully, less COVID impacts we will be



Bridget Ammon Judge Co-Ordinator, Synchro WA

operating with 8 well-seasoned judges and 1 referee. We also have two "old" judges coming back which is very exciting. Mandy Ro and Philippa Craigue are planning to come back to judge and in fact Mandy has already been on deck as a shadow already. We also have Ingrid Hilmer who has been in the judge room and on deck when she has been able to. She will be progressed to actual judge for some figures competitions. Another bit of exciting news is that Thirsa van Amersfoort, an athlete, is also trying her hand at judging and has already spent time in a clinic and on deck as a shadow judge.

We are all hoping that the Artistic community can get back on deck together for the new season and from there on in be able to travel to Brisbane next year for the National Competition, COVID allowing.





### **Athletes**

West Coast Splash	SupaNova	West Coast Splash Geraldton	Canberra Cascades
Tayla Fellows	Chloe Ng	Madeline Gray	Lila Gough
Anika Forbes	Robyn Stander	Rayne O'Brien	-
Lorien Forbes	Charlotte Enzor	Luca Priolo	
Maya Szarnyasi	Reyenne Kew	Opal Prout	
Anna Csontos	Caitlyn Pietsch	Charlotte Pickering	
Stephanie Dimopoulos	Adelle Griffiths	Clare Gardiner	
Elvira Katsaitis	Serena Burletson		
Ruby Parry	Chaerin Park		
Catherine Smith	Malia Dickson		
Ella Thoenelt	Lilli Kapuscik		
Parmis Vahdani	Ashleigh Barclay		Coaches
Emma Wakeb	Hannah Barclay		Couciics
Caroline Siqueria Borrher	Jessica Galt		
Natalia Caloiero	Chantelle Wheatley		
Amelie Carle	Megan Selsmark		West Coast Splash
Bianca Chira	Sarah Gerovich		
Zayan Hansrod	Celeste Johns		Beth Morley
Zoe Hewson	Ethan Calleja		Camille Claudino
Beth Morley	Kazia Zenke		Eve Wakeb
Emily Holloway	Leah Crawley		Irene Toledano Carmelo
Marnie Kennedy	Thirsa van Amersfoort		Nawal Leon Kurson
Eve Wakeb	Belinda Lewis		Jessica Eidne
Sofia Read	Yolanda Cook		Natalia Malinowski
Jessica Eidne	Cassandra Cook		Izzy Smith
Bridget Ammon	Natalia Cliff-Nemeth		·
Nicola Eidne	Emily Flutter		
Gill Kennedy	Gabrielle Connell		SupaNova
Rachel Thompson	Alicia Cheong		
Michelle Fellows	Tahlia Kennan		Alexandra Del Sorbo
Silvia van Amersfoort	Helen Hu		Rose Stackpole
Atrina Shams			Kazia Zenke
Rio Nastasi			
Paisley Backshall			
Katie Gregorich			West Coast Splash
Veronica Kelly			Geraldton
Sophie Leclezio			
Katy Lovegrove			Jadine Priolo
Sofia Nylund			Camille Claudino
Chelsea Porro			
Annabel Burr			
			<b>Canberra Cascades</b>

Eloise Amberger







### Gold

### **U10 State Stream Solo** SupaNova **U12 State Stream Solo** West Coast Splash **U12 State Stream Duet** SupaNova O13 State Stream Solo West Coast Splash **O13 State Stream Duet** West Coast Splash **O13 State Stream Team** West Coast Splash **U12 National Stream Solo** West Coast Splash **U12 National Stream Duet** SupaNova **U12 National Stream Team** SupaNova 13-15 National Stream Solo SupaNova 13-15 National Stream Duet West Coast Splash

13-15 National Stream Team SupaNova Junior National Stream Tech Solo SupaNova **Junior National Stream Free Solo** West Coast Splash **Junior National Stream Tech Duet** West Coast Splash **Junior National Stream Free Duet** West Coast Splash **Junior National Stream Tech Team** SupaNova **Junior National Stream Free Team** SupaNova **Senior National Stream Free Solo** SupaNova Senior National Stream Free Male Solo SupaNova

Senior National Stream Free Team Master Team Tech Free Age Combo Highlight Routine

**Senior National Stream Tech Team** 

West Coast Splash SupaNova West Coast Splash

West Coast Splash

West Coast Splash

### Silver

U12 State Stream Team	West Coast Splash
O13 State Stream Duet	West Coast Splash
U12 National Stream Solo	West Coast Splash
U12 National Stream Team	West Coast Splash
13-15 National Stream Solo	West Coast Splash
13-15 National Stream Duet	West Coast Splash
13-15 National Stream Team	SupaNova
Junior National Stream Free Solo	SupaNova
Junior National Stream Tech Solo	SupaNova
Junior National Stream Free Duet	West Coast Splash
Junior National Stream Tech Team	SupaNova
Master Team Free	SupaNova

### Bronze

U12 National Stream TeamWest Coast Splash13-15 National Stream SoloSupaNova13-15 National Stream DuetSupaNova

# Crunch & Sip WA State Titles



### Crunch&Sip®











# Hancock Prospecting 2021 Virtual Artistic Swimming Australian Open & Age Group Championships, Perth

### Gold

U12 National Stream SoloWest Coast Splash13-15 National Stream TeamSupaNovaJunior National Stream Free TeamSupaNovaSenior National Stream Free Male SoloSupaNovaSenior National Stream Tech TeamWest Coast SplashSenior National Stream Free TeamWest Coast SplashMaster Team TechWest Coast Splash

### Silver

**U12 National Stream Duet** West Coast Splash **U12 National Stream Team** West Coast Splash 13-15 National Stream Solo SupaNova 13-15 National Stream Duet West Coast Splash 13-15 National Stream Team West Coast Splash **Junior National Stream Free Solo** West Coast Splash **Junior National Stream Tech Duet** West Coast Splash **Junior National Stream Free Duet** West Coast Splash **Junior National Stream Tech Team** SupaNova **Senior National Stream Free Solo** SupaNova Free Age Combo SupaNova **Highlight Routine** West Coast Splash 2021 Club Championship Trophy West Coast Splash

### Bronze

U12 National Stream DuetSupaNovaU12 National Stream TeamSupaNovaJunior National Stream Tech TeamSupaNovaJunior National Stream Free TeamSupaNovaFree Age ComboSupaNova2021 Club Championship TrophySupaNova



### National Representation

### National Teams & Squads 2020/2021

Squads	Athletes	Event
2021 Olympic Games	Alessandra Ho (SN) Hannah Burkhill (SN) Emily Rogers (WCS) Amie Thompson (SN)	Team Event
	Emily Rogers (WCS) Amie Thompson (SN)	Duet Event
Youth Squad (Selection trials for 2020/2021cancelled due to COVID-19)	N/A	
Junior Squad (Selection trials for 2020/2021cancelled due to COVID-19)	N/A	
Senior Squad 2021	Alessandra Ho (SN) Hannah Burkhill (SN) Hannah Cross (WCS) Emily Rogers (WCS) Amie Thompson (SN)	

No other International Competitions Attended due to COVID-19.

### 2021 Annual Awards

### State Championship Awards

Trophies/ Awards	Names
Marsea Nelson Award	Emma Wakeb
Roberts Memorial Shield	Sarah Gerovich
CarbMill Award	Pete Holloway
Mrs Gina Rinehart Swimmerof the Year Award	Emily Rogers Amie Thompson

### **Council Awards**

Trophies/ Awards	Names
City of Melville	Celeste Johns
Sports Scholarship	Sarah Gerovich

### University Awards

University	Trophies/ Awards	Names
Murdoch University	Water Corporation Prize	Amie Thompson
	Vice Chancellors Academic Excellence Award	Amie Thompson
Curtin University	Finalist Sports Star of the Year	Hannah Burkhill
	Vice Chancellors List	Hannah Burkhill







# Financial Report

#### SYNCHRO WA INCORPORATED

ABN 42 329 590 466

Financial Statements
For the year ended 30 June 2021



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

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

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Statement by Members of the Committee

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 2021, 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 2021 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 2021, 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.

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

#### ABN 42 329 590 466

Independent Auditor's Report to the Members

Signed on: 24 September 2021

Guy John Lehmann, CA Affil FIPA FFA CTA

MUNTZPARTNERS

196 Scarborough Beach Rd Doubleview 6018

Notes to the Financial Statements

For the year ended 30 June 2021

#### **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 2015.

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 Entity and does not pay tax on income.

#### 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:

Class of Asset

Depreciation Rate

%

#### Notes to the Financial Statements

#### For the year ended 30 June 2021

Plant and equipment	15%
Other plant and equipment	20%
Motor vehicles	20%

#### Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to SYNCHRO WA INCORPORATED are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value.

#### 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.

#### 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).

#### Change in Accounting Policy

Accurals for employee leave and an allownace for depreciation have been included in the financial accounts.

Statement by Members of the Committee

For the year ended 30 June 2021

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:

- Presents fairly the financial position of SYNCHRO WA INCORPORATED as at 30 June 2021 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.

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

### **Profit and Loss**

# Synchro W.A. Incorporated 1 July 2020 to 30 June 2021

	30 Jun 21
Income Comp Revenue	12,180
Consulting	44,714
Donation/Gifts	
Events	874
Grants	3,635
	149,865
Registrations - AquaStART	3,116
Sundry income	252
Synchro WA Annual Fees	913
Total Income	215,548
Gross Profit	215,548
Plus Other Income	
Cash Flow Boost	15,170
JOBKEEPER SUBSIDY (NO GST)	13,500
Merchandise Income	2,277
Total Other Income	30,947
Less Operating Expenses	
Administration	8,403
Advertising	647
AquaStART Enrolment Payments	2,120
ASAI Registrations	909
Bank Fees	30
Coaching	789
Coaching - Guest	5,455
Coaching - High Performance	95
Comp Expenses	11,365
Consulting & Accounting	1,740
Depreciation	5,039
Freight & Courier	158
General Expenses	6,045
Grant expenses	9,091
Insurance	1,933
Merchandise Expense	2,715
Motor Vehicle Expenses	2,376
Office Expenses	123
Pool Hire	14,208
Printing & Stationery	535
Registrations - Refund	902
Sundry Equipment	343
Superannuation	14,662
Training Expenses	405
Travel - National	9,583

## **Profit and Loss**

	30 Jun 21
Wages - Accrued Annual Leave	10,880
Wages and Salaries	158,501
Workers Comp Insurance	2,384
Total Operating Expenses	271,433
Net Profit	(24,938)

# Synchro W.A. Incorporated As at 30 June 2021

Anacha	30 Jun 2021
Assets	
Bank	
Synchro WA Inc	1,283
Synchrowa	117,924
Total Bank	119,207
Current Assets	
Accounts Receivable	8,106
Total Current Assets	8,106
Fixed Assets	
Accumulated Depreciation Motor Vehicles	(1,195)
Computer Equipment	6,370
Less Accumulated Depreciation on Computer Equipment	(3,604)
Less Accumulated Depreciation Plant & Equip	(8,834)
Motor Vehicles	5,608
Plant & Equipment	25,926
Total Fixed Assets	24,271
Total Assets	151,584
Liabilities	
Current Liabilities Accrued Annual Leave	16,991
GST	(3,136)
Loan AC	(1,500)
PAYG Withholdings Payable	6,838
Rounding	68
Superannuation Payable	3,073
Total Current Liabilities	22,335
Total Liabilities	22,335
	129,249
Net Assets	123,243
Equity	
Current Year Earnings	(24,938)
Retained Earnings	154,187
	134,107

# The home of artistic swimming in Western Australia

Thank you to the artistic swimming WA community for the contribution towards this Annual Report

