



# 2025

# Annual REPORT



# TABLE OF CONTENTS

---

**05** Masters Swimming WA  
Staff, Board and Life  
Members

---

**15** Coaching Report

---

**06** Masters Swimming WA  
Partners

---

**17** Membership Report

---

**07** Officers & Committees

---

**19** Awards

---

**08** President's Report

---

**21** Vorgee Program

---

**10** Executive Officer's  
Report

---

**23** Finance Reports

---

**12** Technical Director's  
Report

# THE YEAR THAT WAS 2025



# MASTERS SWIMMING WA STAFF, BOARD AND LIFE MEMBERS

## Staff

**Executive Officer** - Rhys King (January - March)  
**Executive Officer** - Richard Johnson (April - Current)  
**Communications and Events Officer** - Lisa Comito

## Board

**President** - Siobhan Tyndall  
**Director of Finance** - Stephen Fidge  
**Director of Pool Competitions** - Richard Hughes  
**Director of Technical (Appointed)** - Wendy Davis  
**Director of Open Water** - Jay Prchal  
**Director** - Fiona Wilkins  
**Director** - Mischa Huts  
**Director** - Graham Cooper  
**Director** - Kate Baxter

## Life Members

Dr Kay Cox  
 Robert Dunstan (deceased 2010)  
 Fred Johnson (deceased 2013)  
 Lynne Malone  
 Glenys McDonald  
 Jack Busch  
 Frank Mongan (deceased 2013)  
 Judith Crawford  
 David Cummins  
 Sandra Mutch  
 Peter Maloney  
 Kim Tyler  
 'Tricia Summerfield  
 Lynne Duncan  
 Ron Gray  
 Sue Pow  
 Fiona Wilkins

# MASTERS SWIMMING WA PARTNERS

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With thanks to our partners and sponsors



**State Officers****State Recorder**

Richard Johnson - Claremont Masters

**Swim Meet Coordinator**

Sue Pow - Beatty Park Masters

**Pool Officials Coordinator**

Pamela Walter - Stadium Masters

**Open Water Officials Coordinator**

Ron Gray - Leeming Masters

**Technical Education Coordinator**

Lynne Duncan - Maida Vale Masters

**Member Protection Information Officer**

Richard Johnson - MSWA Executive Officer

**National Appointments****National Membership and Participation Committee**

Richard Hughes - Claremont Masters

**National Coaching Committee**

Kim Tyler - Fremantle Masters

Kareena Preston - Fremantle Masters

Elena Nesci - Claremont Masters

**National Technical Committee**

Lynne Duncan - Maida Vale Masters

**National Diversity and Inclusion Committee**

Janice Saunders - Superfins Masters

Rob Beckett - Superfins Masters

**Open Water Swim Committee****Chair**

Jay Prchal - Westcoast Masters

**Members**

Kay Jones - Fremantle Masters

Stephen Fidge - Westcoast Masters

Andrea Williams - Maida Vale Masters

Elena Nesci - Claremont Masters

Nick Wyatt - Cockburn Masters

Ron Gray - Leeming Masters

Richard Johnson - MSWA Executive Officer

**Technical Committee**

Lynne Duncan - Maida Vale Masters

Ron Gray - Leeming Masters

Sue Pow - Beatty Park Masters

Des Seery - Mandurah Masters

Rowena Burch - Armadale Masters

Richard Johnson - MSWA Executive Officer

**Coaching Committee****Chair**

Siobhan Tyndall - Western Sprint

**Coach Assessor**

Kim Tyler - Fremantle Masters

**Members**

Viki Shelver - Westcoast Masters

Fiona Wilkins - Perth City

Richard Johnson - MSWA Executive Officer

**Pool Competition Committee****Chair**

Richard Hughes - Claremont Masters

**Members**

Sue Pow - Beatty Park Masters

Richard Johnson - MSWA Executive Officer

**Finance, Audit and Risk Committee****Chair**

Stephen Fidge - Westcoast Masters

**Members**

Siobhan Tyndall - Western Sprint

Richard Johnson - MSWA Executive Officer

## Siobhan Tyndall

PRESIDENT MASTERS SWIMMING WA



As we reflect on the 2025 season, it has been another positive year for Masters Swimming WA (MSWA), marked by strong participation, successful events and continued growth in our swimming community. Our organisation continues to thrive thanks to the dedication of our clubs, volunteers, officials and members who embody the Masters Swimming philosophy of fitness, friendship and fun.

A special milestone in 2025 was the 50th anniversary of Masters Swimming in Australia, providing an opportunity to celebrate the remarkable history and impact of Masters swimming across the country. For five decades, Masters Swimming has created opportunities for adults of all ages and abilities to stay active, challenge themselves and connect with others through swimming.

### Events and Competitions

MSWA once again delivered a full calendar of pool and open water events across the year, providing members with many opportunities to compete, socialise and achieve personal goals.

Highlights included the MSWA State Pool Championships at the Perth High Performance Centre, which brought swimmers together from across Western Australia for an outstanding weekend of racing and camaraderie. Our open water calendar remained a key feature of the season, including the MSA National Open Water Swimming Championships and the Mullaloo Mile, along with the popular Act Belong Commit WOW Swims Series held at locations along our beautiful coastline.

Our clubs also continued to host a strong calendar of Act Belong Commit pool meets, supported by the many volunteers and officials whose efforts ensure the smooth running of these competitions. Inclusive events such as the Pride Swimming Carnival also continued to strengthen the welcoming and supportive culture of our Masters community.

## Performance Highlights

Western Australian swimmers again achieved exceptional results during the year. At the State Championships, Sally Hunter produced an outstanding performance, setting world records in the women's 40–44 breaststroke events. She continued this remarkable form later in the year at the 2025 World Aquatics Masters Championships, claiming multiple gold medals and further world records. These achievements highlight the high standard of Masters swimming in Western Australia and the dedication of our athletes.

## Governance and Partnerships

The Board continued its focus on strengthening governance and ensuring the long-term sustainability of MSWA as we progress through our strategic plan. We remain grateful for the ongoing support of the Department of Local Government, Sport and Cultural Industries and Healthway, whose contributions enable us to deliver programs, competitions and initiatives that benefit our members and the wider community.

## Looking Ahead

During the year we welcomed our new Executive Officer, Richard Johnson. Richard brings a wealth of knowledge and experience to the role, and we look forward to the leadership and insight he will provide as we continue to grow and develop Masters Swimming in Western Australia.

On behalf of the Board, I would like to thank our clubs, volunteers, officials, coaches and members for their ongoing commitment and enthusiasm. Your efforts are the foundation of our success.

We look forward to building on the achievements of 2025 and continuing to strengthen our Masters Swimming community in the years ahead.

**Richard Johnson**  
EXECUTIVE OFFICER  
MASTERS SWIMMING WA



I commenced in the role of Executive Officer in April 2025 and have been pleased to see Masters Swimming WA continue to grow and strengthen its position within the swimming community.

Membership in 2025 increased by 2.3% to a record 1,877 members which is also the highest membership of any state or territory in Australia. This ongoing growth is supported by our strong coaching network, with over 100 accredited coaches helping to deliver their “stronger coaches, stronger clubs” philosophy.

Masters Swimming WA continues to promote the “Swim for Life” concept, encouraging adults aged 18 and over to begin or continue their swimming journey with our organisation. Whether the goal is improved fitness, competitive challenge, or social connection, members can find a welcoming environment within one of our 32 clubs across Western Australia.

During 2025, MSWA delivered a broad and engaging program of events and initiatives, including:

- State Pool Championships, held over two days at the Perth HPC, attracting 270 entries from 26 clubs, a 6% increase on the previous year and the highest participation since the COVID period.
- An extensive pool competition calendar featuring 11 sanctioned events, alongside the WOW Swim Series of six open water swims. Participation in key events including the Lake Swim, Fremantle Ports Swim Thru, and the Christmas 10K grew by more than 10% over the previous year.
- The second annual Swim for Life Mental Health Virtual Swim, which attracted over 140 participants and continued our partnership with the mental health charity Mens Talk.
- The Solstice Swim, a virtual open water event held during the June solstice period, which once again engaged members across the state.

The year also saw outstanding achievements in the pool. At the State Championships in May, Sally Hunter broke two world records in the 50m and 100m breaststroke. She later improved both records at the World Masters Championships in Singapore in September. Western Australia was strongly represented at the World Championships, with 65 swimmers competing, including 24 swimmers from Claremont Masters, equalling the largest club representation from Australia.

Grassroots development initiatives also delivered strong results. A Couch to 2K program conducted in Albany by Kareena Preston generated significant interest in the Albany Masters Swimming Club, increasing membership from four to twenty swimmers and revitalising the club. During the year we also welcomed Scarborough Masters as a new club, with the Highlanders expected to join the organisation in early 2026.

Looking ahead, Masters Swimming WA has secured the right to host the Masters National Swimming Championships in April 2027. Planning is already underway, with the organising committee and sub-committees established. Having last hosted the event in 2018, we look forward to welcoming swimmers from across Australia to Western Australia for this significant national championship.

Our Annual Awards Night was held in October at the Scarborough Surf Club, providing an opportunity to recognise the achievements of our clubs, swimmers, coaches and volunteers. A highlight of the evening was a presentation from special guest Sally Hunter, who shared her journey from learning to swim in the Swan River to competing at the Olympic Games, along with the rich swimming history of her family.

Finally, I would like to acknowledge and thank the Department of Creative Industries, Tourism and Sport (CITS) and Healthway for their continued support of Masters Swimming WA. I also extend my sincere appreciation to the many volunteers across our clubs and committees whose dedication and commitment are vital to the ongoing success of our organisation.

Richard Johnson  
MSWA Executive Officer

## Lynne Duncan

TECHNICAL DIRECTOR

MASTERS SWIMMING WA

As I sit down to pen this report, I reflect on 2025 and wonder where the year went. Life seems to move at such a fast pace that days, weeks, and months slip by almost unnoticed, and suddenly it's time to buy Christmas presents and pop Champagne. Like many, I felt how busy each day was, and unbelievably how the year flew past in the blink of an eye.



### Annual Workshop

For the first time in a long time, the Annual Technical Officials Workshop was not held due to a number of mitigating circumstances occurring throughout the year causing the demise of the 2025 workshop. Fortunately, all officials were fully accredited in their respective fields, ensuring that the integrity of everyone's records is safe

### State Championships

The State Championships were held over two days on Saturday 3rd and Sunday 4th of May at the Perth High Performance Centre (PHPC) in Mt Claremont.

Officials from the metropolitan area and those based in Mandurah and Rockingham were in attendance to help make the Championships run smoothly and to best of our abilities, on time; not always an easy achievement when managing the many swimmers and events that comprise the Championships. We experienced one incident at the Championships where a swimmer had a medical emergency but like always, it was managed efficiently and professionally by our Officials in conjunction with staff from PHPC.

A long day on the Saturday saw the first day's program finish amazingly on time whilst Sunday's program was completed early which allowed officials and swimmers alike to gather at a separate venue to celebrate the swim, receive the results and enjoy a splendid lunch.

Again, a huge thanks to all the officials for working so hard to provide a well-run and exciting swim meet. A stalwart of the Recording Room, Richard Johnson not only managed keep up with entering the results but managed to swim as well, thank you Richard for calmly managing everything.

## Events

During 2025 MSWA Technical Officials attended and worked at the following events:

### Pool Events – Active Belong Commit Club Challenges and Distance Swims

- Newman Churchlands ABC 16/02/2025
- Fremantle ABC 30/03/2025
- MSWA States 03/05 2025 (DAY 1)
- States 04/05/2025 (DAY 2)
- Stadium 1500m 05/05/2025
- Riverton 440/800 22/06/2025
- Riverton ABC 20/07/2025
- State Relays - Golden Groper 26/07/2025
- Maida Vale 1500m 09/08/2025
- Somerset 1500m 24/08/2025
- Stadium ABC 19/10/2025
- Mandurah ABC 02/11/2025
- Rainbow Swans - Pride Carnival 29/11/2025

### Open Water Swims - WOW Swim Series 2025/26

- Maida Vale Masters - Lake Leschenaultia - 09th November 2025
- Fremantle Masters - Fremantle Ports Swim Thru - 13th December 2025
- Christmas 10K - Coogee Beach - 20st December 2025
- Perth City - Swim Thru Perth - 18th January 2026
- MSWA - City of Joondalup Mullaloo Mile - 28th February 2026
- Cockburn Masters - Coogee Jetty to Jetty - 08th March 2026

Thank you Ron and the little entourage of OWS Officials for managing the mayhem of Open Water Swimming. The term “Herding Cats,” comes to mind when describing the effort of getting everyone under control and lined up for the start. And then, there’s the responsibility of ensuring everyone goes in the right direction and navigates the buoys correctly. Very few of these officials actually participate in the swims, so it’s a huge commitment of their part, thank you all for getting up early so others can indulge.

## Courses and Technical Officials

No Technical courses were held in 2025, but this was resolved in early February 2026 with one course already conducted and additional courses scheduled for the year ahead.

Masters Swimming Western Australia hosts the Masters Swimming Australia's National Swimming Championships in 2027 and there is a focused effort on training more Technical Officials to help out at this event. Hopefully, Masters Swimmers and their Clubs will take up the challenge and register for the courses.

## A Changing of the Guard and Thank You

As a consequence of changes to the MSWA Rules stipulating that a person can only serve a maximum period of ten (10) years as a Director on the Board of MSWA, it was my turn, after 11 years, to step aside and enable a new Board Director to be selected.

I was delighted that Wendy Davis, member of Fremantle Masters, stepped up to take on the challenge of the board position and as a consequence, the role of Chair of the State's Technical Committee. I will remain a member of the Technical Committee and contribute from the cheap seat whilst focusing on my long-overlooked role of Technical Officials Educator.

After 11 years of managing both the role of Chair and Technical Education Coordinator, it is difficult to disentangle the two roles but that process has already commenced and I'm slowly finalising some outstanding tasks before handing them over and turning my attention to scheduling and running Technical Courses.

Thank you to my fellow officials whom I've worked with over the past 11 years and who have been a constant source of friendship and support. We are like a little band of "tech warriors" doing our best to run swim meets in an effective and professional manner....I think we achieve that.

I also wish to extend my thanks to Richard Johnson who became the Executive of Masters Swimming WA in March. His quiet, friendly and calming manner has made a huge difference within MSWA and together with his off-sider Lisa Comito, the office is now running like a well-oiled machine. Again, thank you to the both of you

I look forward to a successful and busy 2026 on the Technical scene.

The Coaching Committee continued to focus on strengthening coach engagement, supporting coach development, and expanding coaching capacity across Western Australia. Committee members Viki Shelver and Kim Tyler, supported by volunteer Kareena Preston, maintained regular contact with coaches through informal coffee catch-ups and individual follow-ups. These interactions provided valuable opportunities for connection, mentoring, and sharing best practice among the coaching community.

A key highlight during the year was the delivery of Couch to 2K clinics, including a highly successful regional clinic in Albany led by Kareena Preston. This initiative had a significant local impact, helping revitalise the Albany club and increasing membership from four to twenty members. Building on this momentum, Open Water Swimming (OWS) clinics are planned for 2026 to further broaden coaching opportunities and athlete development pathways.

Coach engagement was further strengthened through regular Coffee Chats and the expansion of the WhatsApp Coaches Group, which has become a central communication hub for the coaching network. Managed by Kareena Preston, the group now includes 65 coaches, with additional coaches expected to join. Weekly features such as Profile of a Coach, Drill of the Week, and Hot Tip of the Week have encouraged knowledge sharing, peer learning, and a stronger sense of community among coaches across the state.

Western Australian coaches also contributed to the national coaching landscape. At the National Coaches Conference, delivered by Masters Swimming NSW, Kim Tyler and Elena Nesci presented educational sessions and participated in the National Coaching Committee Q&A panel. Their involvement showcased the expertise within the WA coaching community and contributed to the broader development of masters coaching in Australia.

The 2025 WA Coach Conference was postponed due to limited organiser availability and is now scheduled to take place in June 2026.

Coach education remained a strong focus throughout the year. As of December 2025:

- 106 accredited coaches are currently active in Western Australia
- 17 new coach accreditations were achieved during the year
- 23 coaches successfully completed reaccreditation
- 18 trainee coaches are currently enrolled and progressing toward accreditation
- 16 Program Leaders were approved during the year
- 2 additional Program Leaders are currently in progress

In addition, Kim Tyler and Elena Nesci continued their work with Masters Swimming Australia on the development of the Advanced Coach Course, which will provide further professional development opportunities for experienced coaches.

Overall, 2025 saw continued growth in coach engagement, education, and collaboration across Western Australia, laying a strong foundation for further development initiatives and coach support programs in 2026.

## 2024 Membership Summary



## 2025 Membership Summary





Award	Winner
2024 McDonald Shield Club of the Year	Rockingham Masters
2024 Coach of the Year	Rob Buetler - Fremantle Masters
2024 Vorgee State Endurance 1000 Winning Club	Claremont Masters
2024 Vorgee State Endurance 1000 Winning Country Club	Mandurah Masters
2024 Perc Edwards Volunteer of the Year	Rob Beckett - Superfins Masters
2024 Official of the Year	Richard Johnson - Claremont Masters
2024 Event of the Year	Golden Gropers Act Belong Commit Carnival
2024 Most Improved Club	Perth Rainbow Swans
2024 Annual Service to Masters Swimming WA	Richard Hughes - Claremont Masters
2024 Correspondence Country Carnival	Busselton Masters



## 2025 Act Belong Commit State Long Course Pool Championships

Age Group Winners - Female		
Age	Name	Club
18 - 24	Amy Mariotti	Inglewood Masters
25 - 29	Constance Reynolds	Bold Park Masters
30 - 34	Natalie Upson	Armadale Masters
35 - 39	Teagyn Haines	Somerset Masters
40 - 44	Sally Hunter	Central Aquatic
45 - 49	Fiona Griffin	Bold Park Masters
50 - 54	Ingrid Van Der Wel	Rockingham Masters
55 - 59	Carol - Ann Infante	Central Aquatic
60 - 64	Bridget Young	Rockingham Masters
65 - 69	Heather Whitehead	Beatty Park Masters
70 - 74	Susan Swire - Thompson	Claremont Masters
75 - 79	Andrea Williams	Maida Vale Masters
80 - 84	Gerda Williams	Mandurah Masters
85 - 89	Helen Bird	Beatty Park Masters

Age Group Winners - Male		
Age	Name	Club
25 - 29	Ben Ferguson	Bold Park Masters
30 - 34	Nicholas Veivers	Perth Rainbow Swans
35 - 39	Richard Kerr	Beatty Park Masters
40 - 44	Ross Shepherd	Beatty Park Masters
45 - 49	Clinton Greener	Beatty Park Masters
50 - 54	Kieren Jon Lawrenson	Claremont Masters
55 - 59	Andrew Bristol	Somerset Masters
60 - 64	Anthony Dunne	Claremont Masters
65 - 69	Garry Roper	Whitford Masters
70 - 74	Trevor Wainstein	Inglewood Masters
75 - 79	Graeme Pow	Riverton Masters
80 - 84	Richard Fox	Claremont Masters
85 - 89	Stuart Gray	Claremont Masters
90 - 94	Ian Stewart	Maida Vale Masters

## 2025 Million Metres

Name	Club	Award
Alison Farmer	Claremont Masters	1 Million metres
John Williams	Cockburn Masters	1 Million metres
Marilyn Brack	Mandurah Masters	1 Million metres
Rachel Trenaman	Beatty Park Masters	1 Million metres
Sarah Perrett	Bunbury Masters	1 Million metres
Steve Raynes	Beatty Park Masters	10 Million metres
Colin Holden	Busselton Masters	2 Million metres
Tara Grout	Somerset Masters	2 Million metres
Rebekah Weller	Rockingham Masters	4 Million metres
Richard Fox	Claremont Masters	5 Million metres
Brian Hall	Bunbury Masters	7 Million metres

## Top Scoring Club - E1000

Club Name	Points	Average Points	F-Points	M-Points	Participants	Female	Male	Members
Claremont Masters	10986	120.73	5103	5883	54	33	21	91
Somerset Masters WA	10017	217.76	6867	3150	34	18	16	46
Whitford	8394	158.38	4337	4057	42	26	16	53
Stadium Masters	4303	89.65	3383	920	19	15	4	48
Maida Vale Masters	4149	82.98	2415	1734	18	10	8	50
Armadale Masters	3562	91.33	2230	1332	17	12	5	39
Cockburn Masters	1892	21.02	1428	464	43	27	16	90
Inglewood Masters	1152	18.58	469	683	44	26	18	62
Mandurah Masters	1117	10.25	1113	4	6	5	1	109
Leeming Masters	782	22.34	437	345	12	8	4	35
Melville Masters	515	10.3	245	270	17	9	8	50
Geraldton Masters	491	10.67	476	15	3	2	1	46
Beatty Park Masters	305	2.65	205	100	7	5	2	115
Riverton Masters	208	5.78		208	7		7	36
Rockingham Masters	135	1.44	135		7	7		94
Bold Park Masters	110	0.96	95	15	3	2	1	115
Super Fins Masters	85	2.93	32	53	11	4	7	29
West Coast Masters	65	0.5		65	1		1	130
Swim West Masters	40	3.64		40	1		1	11
Perth City Masters	35	0.35	30	5	3	2	1	101
Albany Masters	5	0.29	5		1	1		17
Central Aquatic	5	0.28	5		1	1		18
Freemantle Masters	5	0.04		5	1		1	137

## Top Scoring Club - E1000

Club Code	Club Name	Points	Average Points	F-Points	M-Points	Participants	Female	Male	Members
WSM	Somerset Masters WA	10017	217.76	6867	3150	34	18	16	46
WWF	Whitford	8394	158.38	4337	4057	42	26	16	53
WCM	Claremont Masters	10986	120.73	5103	5883	54	33	21	91
WAM	Armadale Masters	3562	91.33	2230	1332	17	12	5	39
WSU	Stadium Masters	4303	89.65	3383	920	19	15	4	48
WMV	Maida Vale Masters	4149	82.98	2415	1734	18	10	8	50
WLM	Leeming Masters	782	22.34	437	345	12	8	4	35
WCC	Cockburn Masters	1892	21.02	1428	464	43	27	16	90
WIW	Inglewood Masters	1152	18.58	469	683	44	26	18	62
WGT	Geraldton Masters	491	10.67	476	15	3	2	1	46
WML	Melville Masters	515	10.3	245	270	17	9	8	50
WMH	Mandurah Masters	1117	10.25	1113	4	6	5	1	109
WRV	Riverton Masters	208	5.78		208	7		7	36
WSG	Swim West Masters	40	3.64		40	1		1	11
WSF	Super Fins Masters	85	2.93	32	53	11	4	7	29
WOP	Beatty Park Masters	305	2.65	205	100	7	5	2	115
WRK	Rockingham Masters	135	1.44	135		7	7		94
WBP	Bold Park Masters	110	0.96	95	15	3	2	1	115
WWC	West Coast Masters	65	0.5		65	1		1	130
WPC	Perth City Masters	35	0.35	30	5	3	2	1	101
WAB	Albany Masters	5	0.29	5		1	1		17
WCS	Central Aquatic	5	0.28	5		1	1		18
WFR	Freemantle Masters	5	0.04		5	1		1	137

## Profit and Loss

Masters Swimming Western Australia Inc  
For the month ended 31 December 2025

Account	2025
<b>Trading Income</b>	
Club Affiliations	4,744.60
DLGSC Funding	35,000.00
Entry Fee Income	30,020.05
Healthway Funding	34,500.00
Interest Income	12,564.99
Membership Income	87,401.89
General Sponsorship	10,227.27
Program Income	3,072.72
Sanction Fees Income	4,227.26
Donations	700.00
<b>Total Trading Income</b>	<b>222,458.78</b>
<b>Gross Profit</b>	<b>222,458.78</b>
<b>Operating Expenses</b>	
Accounting & Audit	1,600.00
Advertising & Marketing	614.16
Awards & Trophies	2,809.01
Bank Fees	(0.03)
Bookkeeping	3,640.00
Catering	2,970.00
Coaching Costs	3,589.64
Computing	3,177.48
Contractors	240.00
Depreciation	1,082.16
Equipment Consumables	175.08
Insurance	5,957.84
Leave Expense	5,716.29
Meeting Expenses	0.91
Merchandise & Uniforms	2,066.86
Motor Vehicle Expenses	512.52
Postage Printing & Stationery	244.26
Rent	7,173.75
Club Development & Grants	0.00
Staff Amenities	60.42
Subscriptions & Memberships	3,260.06
Superannuation	15,517.88
Telephone & Internet	792.75
Training & Professional Dev	286.37
Travel & Accommodation	1,026.24
Venue Hire	10,279.73
Volunteer Services	2,860.00
Wages and Salaries	137,702.36
Program Costs	8,459.40
<b>Total Operating Expenses</b>	<b>221,815.14</b>
<b>Net Profit</b>	<b>643.64</b>

## Balance Sheet

Masters Swimming Western Australia Inc  
As at 31 December 2025

Account	31 Dec 2025
<b>Assets</b>	
<b>Bank</b>	
Business Advantage	506.88
Negotiator AC	284,890.67
<b>Total Bank</b>	<b>285,397.55</b>
<b>Current Assets</b>	
Accounts Receivable	2,650.00
Prepayments	5,386.69
<b>Total Current Assets</b>	<b>8,036.69</b>
<b>Fixed Assets</b>	
Less Accumulated Depreciation on Office Equipment	(10,080.24)
Office Equipment	10,621.46
<b>Total Fixed Assets</b>	<b>541.22</b>
<b>Total Assets</b>	<b>293,975.46</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	250.25
Bequest	18,873.73
GST	(4,679.24)
Income in Advance	31,849.72
PAYG Withholdings Payable	6,288.00
Provision for AL	9,630.51
Sundry Accruals	3,563.15
Superannuation Payable	1,235.06
<b>Total Current Liabilities</b>	<b>67,011.18</b>
<b>Total Liabilities</b>	<b>67,011.18</b>
<b>Net Assets</b>	<b>226,964.28</b>
<b>Equity</b>	
Current Year Earnings	643.64
Retained Earnings	226,320.64
<b>Total Equity</b>	<b>226,964.28</b>

## INDEPENDENT AUDITORS REPORT

### TO MEMBERS OF MASTERS SWIMMING WESTERN AUSTRALIA INC

#### Scope

We have audited the accompanying financial report, being a special purpose financial report, of **MASTERS SWIMMING WESTERN AUSTRALIA INC**, which comprises the statement of financial position as at **31st December 2025**, the statement of comprehensive income for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information.

The committee is responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the financial reporting requirements of the constitution and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian auditing standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a fair presentation, 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committee's reporting responsibilities under the constitution. As a result, the financial report may not be suitable for another purpose.

#### Qualification

As is common for organisations of this type it is not practical for **Masters Swimming Western Australia Inc** to maintain an effective system of internal control over all income until their initial entry in the accounting records. Accordingly our audit in relation to income was limited to the amounts recorded.

## Qualified Audit Opinion

In our opinion, except for the limitations above, I believe the financial statements of **Masters Swimming Western Australia Inc** present fairly the financial position as at the **31st December 2025**.

**Name of Firm:** BYERS SCOTT PTY LTD



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**Name of Partner:** Lloyd Scott

**Address:** 565 Hay Street, Daglish WA 6008

**Dated this:** 17 February 2026



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