MASSAGE & MYOTHERAPY AUSTRALIA

Annual Report

2025/26

Massage & Myotherapy Australia is a brand of the Australian Association of Massage Therapists Limited (AAMT).

Our Mission

OUR VISION

Leader of the Massage & Myotherapy Profession.

OUR MISSION

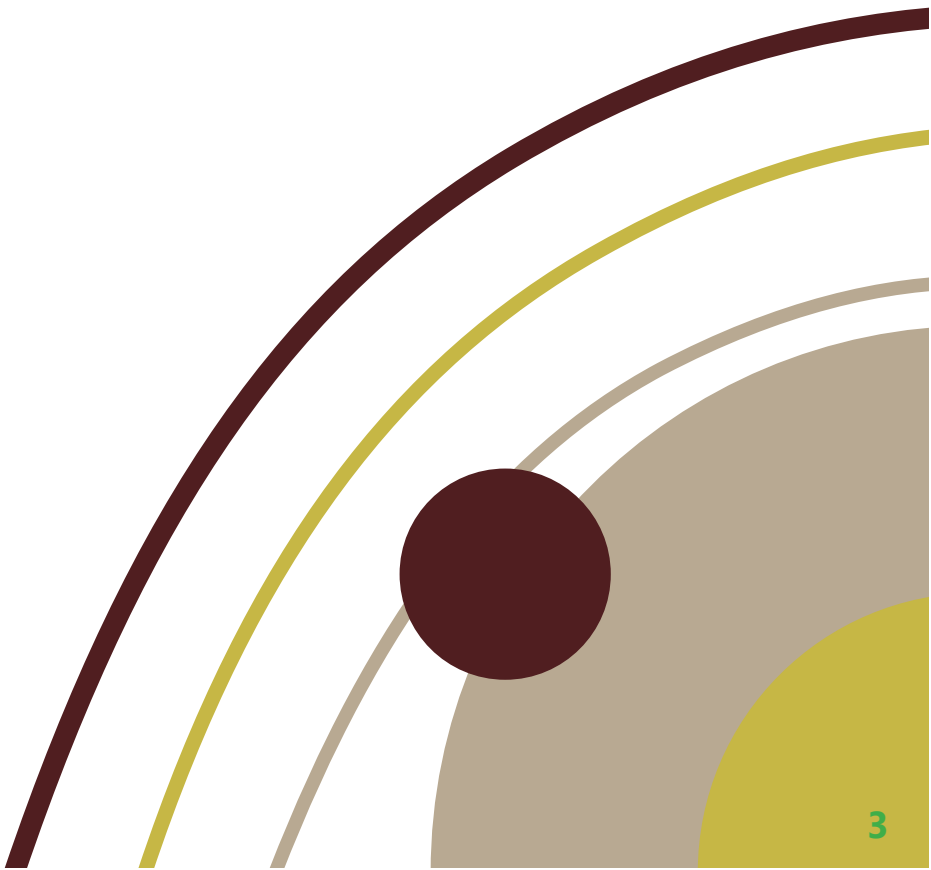
To lead and support our diverse membership towards excellence in practice.

OBJECTIVES

The objectives of Massage & Myotherapy Australia are to promote and strengthen the profession of massage therapy, remedial massage therapy and myotherapy, through high standards of practice, research, professional conduct and advocacy and to ensure the quality and delivery of therapist training in Australia.

Contents

REPORTS	4
OUR STORY	6
SERVICES	7
HIGHLIGHTS	8
COMMITTEES	11
CORPORATE SOCIAL RESPONSIBILITY	13
FINANCIAL REPORT	14



Reports

President's Report

This year has been one of continued progress for Massage & Myotherapy Australia. As a Board, we have remained focused on strengthening our profession, supporting our members, and ensuring our Association is well positioned for the future. While much of this work occurs behind the scenes, its outcomes are reflected in the opportunities we create, the relationships we continue to build, and the governance that will guide the Association for years to come.

The adoption of the constitutional changes that transitioned the Association from state-based Board representation to national nominations and voting has been a significant milestone. This important step in the evolution of our governance ensures future Directors are elected based on the skills, experience and leadership they bring to the Board, while giving every member an equal voice in shaping the future leadership of the Association.

Throughout the year, the Association has continued to strengthen its advocacy within the broader healthcare sector. Building relationships with key stakeholders, fostering stronger international connections, and ensuring our profession has a respected voice remain key priorities. While much of this work takes place behind the scenes, it plays an important role in promoting the value of massage and myotherapy, and creating opportunities for the future of our profession.

Member engagement in our continuing education programs has remained strong throughout the year. From local events to our national conference, it has been encouraging to see so many members investing in their professional growth and connecting with colleagues. Lifelong learning remains one of the greatest strengths of our profession, and the Association is proud to provide educational opportunities that support clinicians at every stage of their careers.

From a financial perspective, the Board adopted a prudent approach to budgeting, allowing for strategic investment in initiatives that deliver long-term value for our members. Through careful financial management, the Association achieved a stronger result than anticipated while continuing to invest in member scholarships, our Certified Practitioner® Program, and infrastructure to enhance the services and support we provide. The Board has also continued its measured approach to managing the Association's reserves through a diversified investment portfolio, helping to safeguard the Association's long-term financial sustainability while positioning us to generate sustainable returns into the future.

I would like to acknowledge my fellow Directors for their commitment, thoughtful leadership and willingness to continually look for ways to strengthen our Association. Their dedication and professionalism have been instrumental in the progress we have made throughout the year.

Looking back over the past year, I am proud of what we have achieved together. None of it happens because of one person - it happens because of the collective efforts of our Board, committees, staff, volunteers and members who continue to strengthen our profession every day.

I would like to personally thank our CEO, Ann Davey, for her outstanding leadership and unwavering commitment to the Association. Ann's ability to build relationships across the health sector, engage with stakeholders, and lead both strategically and operationally has ensured Massage & Myotherapy Australia continues to be recognised as the leading association for our profession.

As we look to the coming year, I am confident that Massage & Myotherapy Australia is well positioned to continue building on this momentum. Our profession continues to evolve, and so too does our Association. Together, we will continue to advocate for our members, invest in professional excellence, and strengthen the future of massage and myotherapy across Australia.



Thank you for your continued support of Massage & Myotherapy Australia. I am excited about the opportunities ahead and look forward to continuing to strengthen our profession together.

Selena Hagan
President

Reports

CEO's Report

The past year has been one of progress, connection and continued change. For Massage & Myotherapy Australia, this has meant supporting members in their day-to-day work while continuing to look ahead. We have advocated for recognition, invested in services and systems, and created opportunities for members to connect and learn.

Advocacy and recognition

Advocacy remains at the centre of our work. We contributed to government consultations and policy discussions covering the allied health workforce, aged care, the NDIS, workplace injury schemes, digital health, and small business.
The exclusion of qualified remedial massage therapists and myotherapists from the NDIS remains deeply frustrating. We have continued to call for government to reconsider this decision and worked with other associations where a united voice provides greater strength. Meaningful change often requires persistence, evidence and sustained relationships, and we will keep our profession at the table.
There were also important gains, including clearer recognition of massage therapy, remedial massage therapy, and myotherapy within national occupation classifications. We remain committed to ensuring the profession is recognised as part of Australia's healthcare system.

Learning, connection and professional relevance

Our members often work independently, making professional connection especially important. Through the Journal, eNews, Massage & Myotherapy Connect, HALO, webinars, workshops, and member meetings, we have continued to provide reliable information, education and opportunities to connect.
The move to an hours-based Continuing Professional Education model will provide clearer guidance and better align with contemporary allied health practice. Our role is to help members remain professionally relevant while maintaining the high standards that underpin public trust.

Connection and member support

Our 2026 National Conference in Geelong brought the profession together around the theme Multidisciplinary Healthcare for Chronic Pain. It combined research, practical education and perspectives from across healthcare. Thank you to every delegate, presenter, sponsor, exhibitor and volunteer who contributed.
Behind the scenes, the team has worked to modernise our website, customer relationship management system, and financial processes to create a smoother member experience. We have also provided practical support on cybersecurity, artificial intelligence, workplace relations, and changing regulatory expectations.
Most members operate small businesses, and the pressure on those businesses is real. As an elected Director of the Council of Small Business Organisations Australia, I continue to represent members' experiences in national small business discussions.

Looking to the future

Through the Australian Digital Health Agency and the Sparked Clinical Design Consultations, we have contributed to work on clinical terminology, data standards and healthcare provider identifiers. I particularly acknowledge Director Charlotte Keane for the considerable time and expertise she has contributed.
Our 2025-2028 Strategic Plan, built around Sustainable Practice, Qualified Practitioners and a Connected Profession, continues to guide the work required to build a respected, sustainable and well-connected profession.

Acknowledgements and looking ahead

During the year, we welcomed Selena Hagan as President following Garry Lavis's four-year term. I thank Garry for his leadership and unwavering support.
My sincere thanks also go to the Board, and to our staff and contractors for their commitment through another busy year.



Most importantly, thank you to our members. Your trust, participation and commitment to high-quality care give purpose to our work. We remain determined to ensure qualified massage therapists, remedial massage therapists and myotherapists are recognised, respected, and included within Australia's healthcare system.
I look forward to continuing that work together.

Ann Davey
Chief Executive Officer

Our Story

AAMT's Story

Throughout our 23-year history, The Australian Association of Massage Therapists Limited (AAMT) trading as Massage & Myotherapy Australia has been a dynamic organisation, growing, adapting and evolving to serve its members, the profession and the community. AAMT is the peak representative body for massage therapists, remedial massage therapists and myotherapists in Australia and was formed following the amalgamation of five major Australian massage associations in 2003.

Serving our Recognised Members

Massage & Myotherapy Australia represents over 8,200 members with qualifications including CertIV, Diploma, Advanced Diploma and Bachelors degrees covering, but not exclusively, massage therapy, remedial massage therapy, myotherapy, musculoskeletal therapy, and health sciences.

Massage & Myotherapy Australia is a self-regulating membership organisation which advocates high standards of ethical and professional practice among its members. These standards are initially achieved by recognising individual practitioners for membership who hold formal qualifications that are defined by the Australian Qualifications Framework and supported by the National Health Training Package and have completed the due diligence process.

Serving the Public

Massage & Myotherapy Australia provides a free referral service for the public to ensure they receive the best possible treatment and care. Massage & Myotherapy Australia provides an education program for the public via social media advertising to educate the public on the benefit of massage treatments and to seek treatment from a qualified therapist who is a member of an accredited association.

Our Organisation

AAMT is a public company limited by guarantee. It was incorporated in 2003 under the Corporations Act 2001 (Cth).

AAMT operates on a not-for-profit basis and is totally funding its own operations without any borrowings. Favourable financial outcomes have provided the AAMT management with resources to sustain and provide value-added activities and benefits for its geographically and demographically diverse members. This annual report provides comprehensive details of AAMT's outcome of operations based on sustainable and responsible business.

Services

Primary Services for Members

Advocacy
Massage & Myotherapy Australia strives to advance the profile and recognition of members with governments at federal, state, and territorial levels and engagement with private health insurance funds and collaboration with other health professions.

Ambassador Program
Allows the members to represent Massage & Myotherapy Australia in various formats such as regional meetings, local member meetings and at face-to-face workshops.

Australian Massage Directory
All members receive free listings in the online directory exclusively featuring Massage & Myotherapy Australia members.

Certified Practitioner® Program
The Certified Practitioner® Program is a professional framework for a consistent and reliable national Best Practice Standard and Quality Assurance Program for the Australian massage therapy, remedial massage therapy and myotherapy profession. The Program supports therapists, members and non-members nationally to become a Certified Practitioner®.

Continuing Professional Education (CPE)
Members are offered a range of workshops, webinars, meetings, and online learning platform modules, an annual conference and an annual International Virtual Symposium to provide ongoing CPE. Massage & Myotherapy Australia also recognises providers of massage education for post-qualification study.

eNews
Massage & Myotherapy Australia's eNews is sent to members each month with their membership and compliance details, other useful information affecting therapists, and initiatives undertaken on behalf of members by the Association.

Events eNews
Events eNews is sent to members each month with upcoming events including webinars, workshops, member meetings, regional meetings, and any other relevant event. It includes their current continuing professional education hours balance and their balance for the following three-month period.

Health and Learning Online (HALO)
An online learning platform which provides excellent resources to assist further professional development.

Health Fund Approved Provider Status
Individual Private Health Funds may accept Massage & Myotherapy Australia members as providers to enable their patients and clients to access rebates. However, this depends on the member's category and qualifications.

Insurance
Association members can obtain premium Combined Malpractice & Public Liability Insurance at a significantly reduced price because of a negotiated agreement with our preferred provider of insurance, Aon Risk Services Australia Limited. Members have access to legal advice through the free Aon legal helpline. Aon have also developed other products available to members including cyber insurance and business insurance.

Massage & Myotherapy Connect
Massage & Myotherapy Connect is a mixed media product published monthly on the Massage & Myotherapy Australia website and social media networks and is also available as a podcast via podcast platforms providing therapists in the industry with Association news, tips, techniques, and special opportunities to assist in improving and developing skills as a therapist.

Massage & Myotherapy Journal
Members are kept informed of the latest profession news and developments and research through the quarterly Journal. Interest in the Journal continues to grow, with contributions from across the globe, and it now has a reputation as a respected industry journal.

Massage & Myotherapy Minute
Massage & Myotherapy Minute is a one minute social media product published on the Massage & Myotherapy Australia social media networks and provides up to date information that may affect members.

Member Spotlight
Massage & Myotherapy Australia's Member Spotlight is sent to members each month with their membership and compliance details, and information about educational opportunities provided and supported by the Association.

Use of Massage & Myotherapy Australia Logo
Members are entitled to use the logo to promote their professionalism and contribute to their advertising and self-branding.

Website
Featuring a 'Members Only' section, the website carries a range of information for both the public and members. Members Only access allows members to download and review many policy forms, including membership tools such as informed consent documents, marketing, and more. It also allows members to update their details and upload required documentation. The website is also a resource for the public.

WorkCover
Remedial Massage Therapist and Advanced members are eligible to register with WorkCover authorities as a provider in some states and territories.

Highlights

Highlights & Summary 2026

Highlights

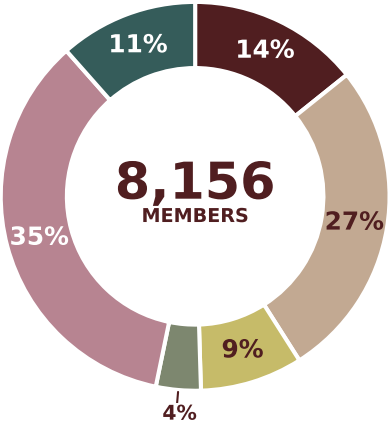
- Member retention.
- Social media followers: Facebook 12,850, Instagram 2,692, LinkedIn 1,333, YouTube 1,130 and Threads 343 subscribers.
- Successfully passed all private health insurance fund audit requirements.
- Successfully passed Certified Practitioner® Program Audit.
- Affiliate Membership with the Allied Health Professions Association (AHPA).
- Secured a pathway to HPI-I eligibility for a sector of membership.
- Membership with the Independent Tertiary Education Council of Australia (ITECA).
- Membership with Council of Small Business Organisations Australia (COSBOA).
- National Conference.
- Invited presenters at international conferences.
- International Virtual Symposium.
- International contributors to Massage & Myotherapy Journal.
- Case Study Scholarship.
- Conference Scholarship.
- Constitutional Changes.
- Inclusion of Remedial Massage Therapists and Myotherapists in the Department Health and Aging in Home Care Program.
- Contributor to the Sparked Program for the Government Initiative of the digitization of health records.
- Development of international partnerships with elite like-minded associations across the world.

Challenges

- Extending membership flexible services that are within limited budgets.
- The changing nature of the government, ministers, policies.
- Increase in number of ethics matters.
- Meeting the expectations of the public around health providers.
- Meeting the needs of a geographically, demographically, and diversely trained membership.
- Decrease in enrolments and completion rates.
- Decrease in new membership applications.
- Increased costs.
- Cyber security.

Highlights & Summary 2026

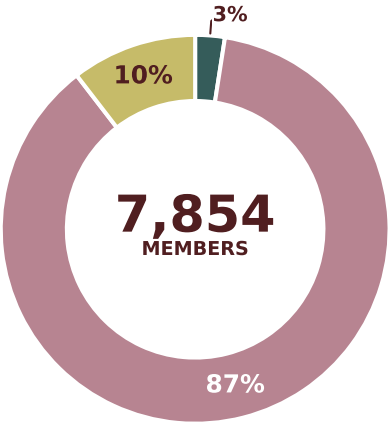
Membership by State



NSW	1,162	▼
QLD	2,181	▼
SA	696	▼
TAS	304	▼
VIC	2,873	▼
WA	940	▲

TOTAL: 8,156

Membership by Qualification

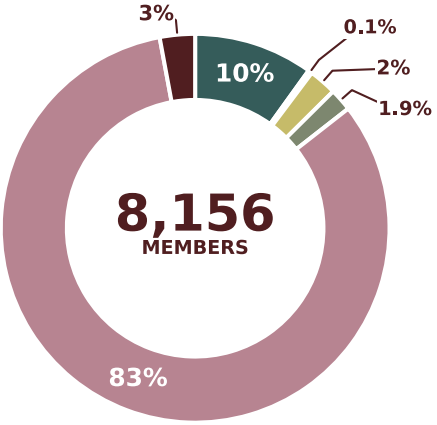


HLT CertIV	193	▼
HLT Diploma	6,841	▼
Advanced Diploma & Bachelor	820	▲

TOTAL: 7,854

Does not include Students, Affiliates, Academic and Retired members.

Membership by Category



Advanced	810	▲	Certified Practitioner®	26	▼
Massage	189	▼	Other	153	▲
Remedial	6,739	▼	Student	239	▲

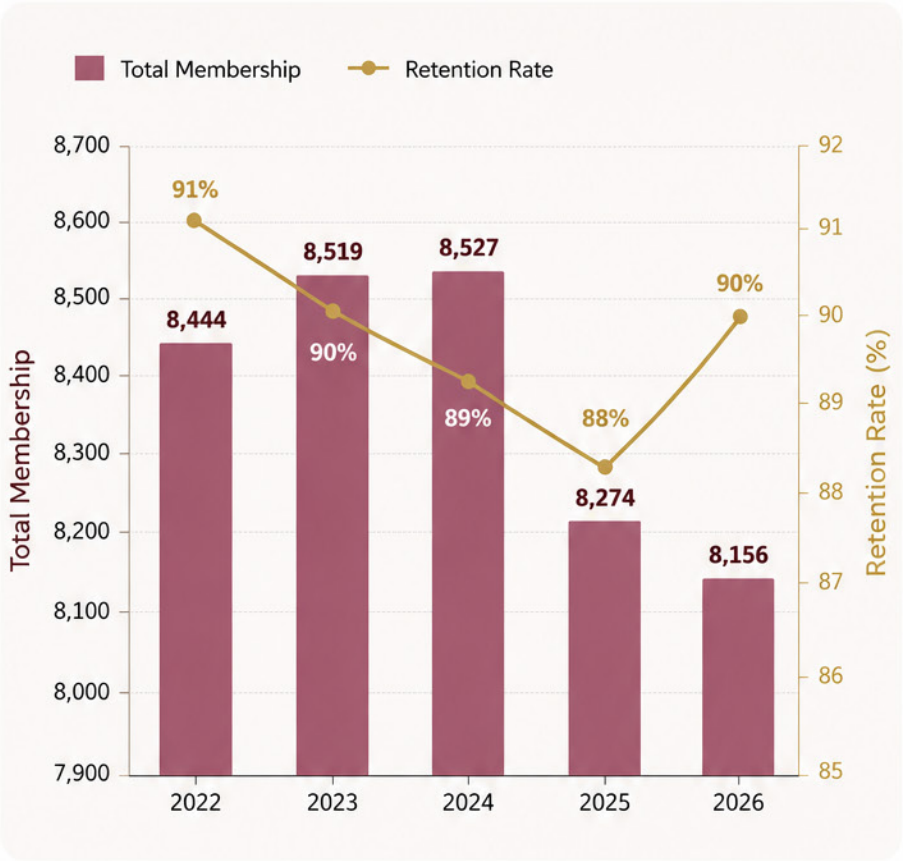
TOTAL: 8,156

Others include members on Leave of Absence, Affiliates, Academic, Retired and Life Members.

Highlights & Summary 2026

Membership Figures for Five Years

Total membership and member retention over the past five financial years.



90%

MEMBER RETENTION

Our retention rate has improved from 88% in 2025 to 90% in 2026.

Exact 2026 retention rate:

90.11%

Membership Figures as at 30/06/2026

Member distribution by category and state/territory.

Category	NSW	QLD	SA	TAS	VIC	WA	Total
Advanced	73	103	9	5	613	7	**810** ↑
Certified	1	8	6	1	9	1	**26** ↓
Massage	23	39	18	7	97	5	**189** ↓
Other	23	36	17	5	50	22	**153** ↑
Remedial	1,016	1,972	641	283	1,992	835	**6,739** ↓
Student	26	23	5	3	112	70	**239** ↑
Total	**1,162**	**2,181**	**696**	**304**	**2,873**	**940**	**8,156**

Others include members on leave of absence, affiliates, academic, retired and life members.

Retention rates shown as whole percentages for publication; exact 2026 retention rate is 90.11%.

Committees

Committees of the Board of Directors

The Massage & Myotherapy Australia Board of Directors have formed the following committees to assist it in achieving its strategic plans and goals and ensuring the policies and guidelines of the Association meet governance requirements. Each committee is comprised of Directors from the Board and seconded persons with skills that enhance each committee's ability. Committees meet regularly.

Executive Committee

The Executive Committee is a team made up of three Board Directors, working closely with the CEO to ensure that the company is compliant with all its legal responsibilities. It may be called upon to make decisions in times of crisis. It is also responsible for management performance and management succession.

Audit and Risk Committee

The Audit and Risk Committee reviews the financial direction of the Association and recommends to the Board initiatives that ensure the finances and financial processes are appropriate for the purposes of the Association. It is also responsible for ensuring the Association complies with applicable laws, regulations, standards and best practice guidelines and the Risk Management Register.

Education Committee

The Education Committee determines and provides the Association's input to reviews of the Health Training Package. It reviews applications for accreditation of providers of Continuing Professional Education courses.

Conference Committee

The Conference Committee formulates the technical and financial direction of the national conference; recommends speakers and presenters; and ensures the efficient and smooth conduct of the conference.

Ethics Committee

The Ethics Committee reviews matters of complaint against members for breach of the Code of Ethics and Standards of Practice. It also promulgates policy and procedures for ethical conduct of members and contributes to educating the public about appropriate treatment plans and standards of care.

Other

The Independent Standards Council is responsible for developing policies for the operation of the Certified Practitioner® Standard and the audit of the program; ensuring certification services are delivered impartially and objectively; management of complaints and appeals as they arise; and monitoring the site support visit process to ensure integrity.

Ethics Committee

The Ethics Committee may refer certain matters for investigation to authorised bodies where it believes a criminal offence may have been committed. Serious complaints made against members involving criminal conduct are referred to the police for investigation.

The Ethics Committee has a role to monitor ethical matters as they appear in the Ethics Register to provide advice on amendments to training and information to members.

A total of thirteen matters were administered by Massage & Myotherapy Australia involving qualified therapists across Australia. Massage & Myotherapy Australia administered, referred and/or assisted police, health jurisdictions and public prosecution with information, guidelines, and standards for practice in the resolution of some of these matters.

Massage & Myotherapy Australia defines conduct under the same descriptors as the Australian Health Practitioner Regulation Agency (AHPRA) for consistency in reporting.

The Ethics Committee can review complaints from the public and from members. It conducts reviews into complaints as a disciplinary instrument and recommends to the Board of Directors sanctions as necessary, including suspension and revocation of membership and recommends remedial actions. Massage & Myotherapy Australia can only review complaints about practitioners who are members of the Association.

The Ethics Committee's focus this year continued to be the development and release of position papers, policies and guidelines to assist members in their practice. These publications are available to all members and are supported with ongoing education and information from Massage & Myotherapy Australia.

The costs to members in managing ethical complaints are part of the ongoing costs of the Association and include legal fees, committee meeting costs and review costs.

The Ethics Matter process is continuously reviewed in consultation with the Association Legal Representatives including policies, procedures, guidelines and privacy principles to ensure best practice.

Summary of Ethics Cases for the Financial Year ending 30 June 2026

DIVISION	2026	2025	2024	MATTER
ACT & NSW	0	0	0	Unprofessional Conduct
ACT & NSW	0	0	0	Professional Misconduct
ACT & NSW	0	0	0	Notifiable Conduct
QLD	2	1	0	Unprofessional Conduct
QLD	0	0	0	Professional Misconduct
QLD	0	0	1	Notifiable Conduct
SA & NT	0	0	0	Unprofessional Conduct
SA & NT	0	0	0	Professional Misconduct
SA & NT	0	0	0	Notifiable Conduct
TAS	0	0	0	Unprofessional Conduct
TAS	0	0	0	Professional Misconduct
TAS	0	0	0	Notifiable Conduct
VIC	8	1	3	Unprofessional Conduct
VIC	1	0	0	Professional Misconduct
VIC	0	0	2	Notifiable Conduct
WA	2	1	0	Unprofessional Conduct
WA	0	0	0	Professional Misconduct
WA	0	0	0	Notifiable Conduct

CSR

Corporate Social Responsibility

Massage & Myotherapy Australia's vision is to be the leading association in Australia for the profession, and the organisation of choice for massage therapy, remedial massage therapy and myotherapy practitioners.

Our commitment is to uphold, promote and ensure the highest quality of standards and best practice within the profession. Massage & Myotherapy Australia is committed to being a valuable professional resource for massage therapists, remedial massage therapists, myotherapists, allied health providers, other health care workers and the general public.

The Association will continue to achieve this by implementing the key strategies of the Strategic Plan as adopted by the Board. The Association recognises the interdependence of financial returns, social benefits and environmental impact in achieving this vision. Massage & Myotherapy Australia strives to create sustainable value for all members, the profession, employees, business partners and the communities we serve. Sustainability and corporate social responsibility are integral to the way we do business.

Supply Chain

As a membership-based organisation, our supply chain related impacts are minimal. Massage & Myotherapy Australia procures office supplies, design, printing, IT services, legal and accounting services predominantly from local Melbourne-based firms with national coverage. We currently do not have environmental or labour practice criteria to access new and existing suppliers.
Massage & Myotherapy Australia continues to reduce paper usage by sending all membership renewal invoices, except the final notice, by email. The default mode of communication is by email unless otherwise notified by a member. Members are also able to email required documentation or upload it via the Members Only area of the website.

Community

Massage & Myotherapy Australia believes in contributing to the welfare of the community, both directly and through the involvement and support of the massage therapy, remedial massage therapy and myotherapy profession by representation and advocacy. The Association provides a free referral service to ensure that the public has access to the best possible choice of treatment and care.

Environment

Massage & Myotherapy Australia's impact on the environment is relatively low with one centralised office in Melbourne. Committee meetings continue to be convened online. Massage & Myotherapy Australia always embraces technology to reduce costs. Massage & Myotherapy Australia is committed to ensuring our operations reduce the environmental impact where possible. The Journal wrapping is 100% biodegradable.

Health and safety in the workplace

Workplace health and safety is a high priority for Massage & Myotherapy Australia. The Association provides flexible work arrangements, including part time work, varied hours of work, as well as a hybrid model of working remotely and in the office to support our employees and their families. Health and safety in the workplace is a re-occurring item on the Team Meeting Agendas. The staff are invited to complete the Provide First Aid training course every three years. Two staff members were provided with Mental Health First Aid training. St John Ambulance continue to replenish the first aid kit every twelve months. Flu vaccinations are offered to all staff free of charge. Fire wardens are also encouraged to attend various training programs on a regular basis. Staff complete the Cyber Wardens program annually.

Our Staff

Massage & Myotherapy Australia has a culturally diverse workforce and a strong commitment to encouraging diversity at all levels. As an equal opportunity employer, ages range from 27 to 75 years and gender diversity is important to us. As of 30 June 2026, out of a total workforce of 12 staff, almost 50% are female and 50% are male. Massage & Myotherapy Australia both values and recognises our employees by encouraging opportunities for professional development to help achieve organisational goals.

Managers focus on employee engagement through fortnightly staff meetings, fortnightly admin meetings, fortnightly WOW meetings, annual performance reviews, and team activities and development.

Financial Report

Australian Association of Massage Therapists Ltd

70 104 153 460

Financial Report

For the Year Ended 30 June 2026

Australian Association of Massage Therapists Ltd

70 104 153 460

Contents

For the Year Ended 30 June 2026

	Page
Financial Statements	
Directors' Report	1
Auditor's Independence Declaration	7
Statement of Profit or Loss and Other Comprehensive Income	8
Statement of Financial Position	9
Statement of Changes in Equity	10
Statement of Cash Flows	11
Notes to the Financial Statements	12
Consolidated Entity Disclosure Statement	27
Directors' Declaration	28
Independent Audit Report	29

Australian Association of Massage Therapists Limited

ABN 70 104 153 460

Directors' Report

For the year ended 30 June 2026

Your directors present this report on the entity for the financial year ended 30 June 2026.

Directors

The names of each person who has been a director during the year and to the date of this report are:
Selena Maree Hagan
Paul Raymond Averill
Kevin Thomas Skillen
Garry Craig Lavis
Charlotte Louise Keane
Jinjoo Park
Sonya Maree Leslight
Sarah Elizabeth Underwood
Kelly Louise Linaker

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activity of the company during the financial year was the provision of membership services and the promotion of massage therapy, remedial massage therapy and myotherapy (massage therapy).

Short Term Objectives

Promotion of tertiary qualified professional massage therapy, remedial massage therapy and myotherapy practitioners and provide informed consumer choice through education of the public including ongoing quality assurance.

Long Term Objectives

Continue to support research in the areas of massage therapy, remedial massage therapy and myotherapy to build a body of knowledge to support the efficacy and effectiveness of massage therapy as a professional healthcare option. To lead the profession through a robust, third-party independent review process for practitioners nationally to offer quality assurance to consumers. To be proactive in guiding and supporting members in ethical practice and the highest standards of behaviour through ongoing education and publications. To advocate on behalf of members and the industry to ensure massage and myotherapy continues its place in the health sector as a healthcare service.

Strategies

Sustainable Practice
- Enhance funding for qualified practitioners
- Generate evidence to inform practice and policy
- Increase use of qualified practitioners
- Advance health fund recognition of qualified practitioners

Qualified Practitioners
- Inspire more people to choose careers in massage and myotherapy
- Facilitate quality education
- Support transition into professional practice
- Nurture informed professional pathways

Connected Profession
- Support strong professional networks
- Increase referrals to qualified practitioners
- Foster professional wellbeing and culturally safe practice

Key Performance Measures
The Australian Association of Massage Therapists Ltd meets all requirements of the Corporations Act and measures performance against the key performance indicators within the Strategic Plan as set by the Board of Directors. With regular monitoring of membership numbers, income, expenses, profitability, and cash flow.

Information on Directors

Paul Raymond Averill (Non-Executive Director)
Qualification:
Diploma of Remedial Massage, and variety of other industry-based training.

Experience:
Remedial Massage Therapist. Owner/Director of Rub Therapy Trust, a five location Adelaide-based Remedial Massage Clinic. Work history comprises a decade of hands-on therapy, with recent specialisation in Jaw/ TMJD. Has held various leadership, mentoring and coaching positions and invests in business, property and financial markets.

Special responsibilities:
Member of Executive Committee (to December 2025)
Member of Audit and Risk Committee (to December 2025)

Selena Maree Hagan (Non-Executive Director)
Qualifications:
Bachelor Applied Science (Sport Science), Diploma Health (Clinical Massage) Post graduate Soft Tissue Scholarship at AIS 2016, Certificate IV in Governance.

Experience:
Remedial Massage Therapist since 2001, mainly working in the sports and rehabilitation areas. Owner and operator of Restore Remedial & Relaxation Therapies in Hobart, and current Lead Massage Therapist for Tasmanian Jackjumpers NBL Team. Worked with numerous elite athletes and teams in Cricket, AFL, NRL, Track & Field, Soccer, Basketball and more. Instructor for Complementary Health Seminars Myofascial Cupping Technique course. Previously worked as a Personal Trainer for three years, and Hospitality for 12 years. Presented my case study, "Myofascial Cupping Technique™ and Burns Scars: A Case Study", at 2023 Massage and Myotherapy Australia conference in Auckland, and on behalf of MMA at the International Massage Therapy Research Conference in Alexandria, USA, April 2025.

Special Responsibilities:
National Vice President (to November 2025)
National President (elected November 2025)
Chair of Conference Committee
Chair of Executive Committee

Charlotte Louise Keane (Non-Executive Director)
Qualifications:
Bachelor of Health Science (Myotherapy), Advanced Diploma of Remedial Massage, Certificate in Travel Consultancy and Certificate in Foundations of Governance (AICD).

Experience:

Private practice for over 21 years, mentoring a team of therapists to provide myotherapy and remedial massage therapy services to the community. Experience includes 17 years working with aged care, oncology, chronic disease patients, and 11 years in the hospitality industry in travel and tourism including a role as a ISO9001 quality co-ordinator and managing a corporate team of travel agents in the UK. Highlights include working with elite athletes at the Women's Tennis Association tournament in Melbourne 2021/22 and the Australian Open 2023-2026. Addressed delegates during the 2017 and 2024 conferences for Massage & Myotherapy Australia, about 'Professionalism in Practice' and 'Standing out from the crowd' by becoming a Certified Practitioner. Representing Massage & Myotherapy Australia as part of the Sparked Community in the Clinical Terminology Design Group and the Clinical Design Group, working towards an interoperable, patient centred healthcare system in Australia. Recently appointed a Digital Health Advisor with the Australian Digital Health Agency.

Special responsibilities:
Member of Education Committee
Chair of Audit and Risk Committee

Garry Craig Lavis (Non-Executive Director)
Qualifications:
Certificate IV Massage, Diploma of Health Science, Diploma of Remedial Massage, Advanced Diploma of Myotherapy, Certificate IV Business Governance.

Experience:
25 years' experience in Health Sector. Previous Owner operator of two multi-modality health clinics in NSW Hunter Valley 2002–2020. Combined 22 years involvement with Massage & Myotherapy Australia consisting of National President, National Vice-President, Executive Director, Director, Conference Committee Chair, Conference Committee Member. Life Membership Awarded 2015.

Special Responsibilities:
Current Vice President
Member of Executive Committee

Jinjoo Park (Non-Executive Director)
Qualifications:
Foundation of Directorship, Certificate IV in Training and Assessment, Diploma of Remedial Massage, Certificate III in Fitness, Bachelor of Total Health (South Korea).

Experience:
Remedial massage therapist since 2006, worked in a dermatologist/plastic surgery clinic in South Korea to provide post-surgery treatments, and have been a remedial massage therapist in a multidisciplinary health clinic in WA since 2014. Lecturer/Coordinator in Diploma of Remedial Massage since 2018, have been involved in Industry Advisory Group meetings for National Health Training Package HLT52021.

Special Responsibilities:
Member of Education Committee
Member of Conference Committee

Kevin Thomas Skillen (Executive Director)
Qualifications:
Bachelor of Business (Banking & Finance), Advanced Diploma of Myotherapy, Diploma of Vocational Education, Diploma of Remedial Massage, Diploma of Health Science, Cert IV in Remedial Massage, Cert IV Workplace Training & Assessment. Foundations of Directorships.

Experience:
Myotherapist with over 20 years' experience working primarily with Elite Athletes from AFL, Netball, Soccer, Cycling, Running and Para Olympic Sport (Cycling & Rowing). Contracted as a Consultant to North Melbourne Football Club and Western Bulldogs Football Club. Employed in the University Sector for 14 years as a Teacher, Education Manager, Head of School, Strategy Leader and Associate Director across Massage, Sport & Recreation, Science, Nursing and Youth. Has been involved in Industry Committees and Course Advisory Committees for Massage and Myotherapy courses. Previously employed in the Finance Sector with Major and Regional Banks in various roles.

Previously held committee member positions on National Education Committee; National Ethics Committee and Chair of the National Ethics Committee.

Special Responsibilities:
Member of Education Committee

Sonya Leslight (Non-Executive Director)
Qualifications:
Diploma of Massage (1995), Diploma of Health Science (Remedial Massage) 2003, Certificate IV Training and Assessment 2006, Diploma of Thai Massage (Thailand) 2006, Level 1 Neuro Kinetic Therapy 2017, Oncology Massage Scar Specialist Certification 2026.

Experience:
Mobile Massage Therapist for Rejuvenators Gold Coast 1998-2000. Massage Therapist - Bedarra Island Resort FNQ 2000. Massage Therapist - Orpheus Island Resort FNQ 2001. Mobile Massage Therapist for Rejuvenators Melb 2001-2002. Remedial Massage Therapist - Pottsville 2003-2006. soNai Massage Therapies - Partnership business 2006 - current.
Teaching experience includes: Lecturer and RPL Assessor Qld TAFE Gold Coast 2006-2012. Lecturer Massage School of Queensland 2012-2013.
Sporting Experience includes: British Rugby League Team therapist 1999. Australian Olympic Baseball team therapist 2000. State Cup Touch Football Therapist 2009-2011. Various sporting events, Grand Prix VIP tent, World Cup Soccer, Pan Pacific Masters Games. Commonwealth Games Gold Coast Therapist for Mountain Biking.
Providing backstage massage to artists and management of Splendour in the Grass (2011-2023) Byron Bay Bluesfest (2011-2023) and managing a team of 10 therapists over 5 days.

Special Responsibilities
Member of National Ethics Committee
Conference Assistant (Registrations)

Sarah Elizabeth Underwood (Non-Executive Director)
Qualifications:
Diploma of Remedial Massage, Diploma of Sports Massage, Diploma of Advanced Remedial Massage, Cert IV Training & Assessment, Diploma of Vocational Education & Training.

Experience:
Remedial Massage Therapist for 29 years working in private practice and multidisciplinary clinics and public health care services. Experience working with children with special needs and disabilities, aged care, oncology, palliative, lymphedema and chronic disease clients. Registered with the London and Counties Society of Physiologists since 1997. Certified Practitioner since 2019. Teaching experience; lecturer of the Diploma of Remedial Massage at South West Institute of TAFE for 9 years and international facilitator for Oncology Massage Global.

Special responsibilities:
Member of National Ethics Committee
Member of Independent Standards Council

Kelly Louise Linaker (Non-Executive Director)

Qualifications:
Masters of Applied Science in Sports Studies, Graduate Diploma of Psychology, Associate Degree in Exercise and Sports Science, Bachelor of Applied Science in Medical Biophysics and Instrumentation, Advanced Diploma of Myotherapy, Diploma of Remedial Massage, Certificate IV in Sports Massage, Certificate IV in Training and Assessment, Certified Yin Yoga Teacher, Level 1 and Level 2 Recreational Run Coach (Athletics Australia), UESCA Ultrarunning Coach.

Experience:
Myotherapist, Remedial Massage Therapist and Sports Massage Therapist with over 25 years' experience across private practice, elite sport, education, and sleep science. Has been a Clinic owner/Director and now working in a multidisciplinary clinic in Melbourne. Experience includes working with Australian, British and Canadian cycling teams at Olympic Games, Commonwealth Games and World Championships as a Sports Scientist, Soigneur and Team Manager.
Teaching experience includes more than 13 years lecturing across Remedial Massage Therapy, Advanced Myotherapy and Sports Science programs, including course development, clinical supervision, assessment writing and student mentoring. Earlier clinical and technical experience includes working as a Sleep Scientist in hospital-based sleep laboratories and as a Practice Manager for a Sleep Disorders Centre.
Clinical interests include sports and myofascial therapy, persistent pain, movement restoration, hypermobility, trauma-informed care and return to sport. Has contributed to professional education through webinars, workshops and committee work, with a focus on evidence-informed practice, clinical reasoning and supporting the development of the profession.

Special responsibilities:
Chair of Education Committee
Member of Conference Committee

Meetings of Directors

During the Financial year, four (4) meetings of Directors were held. Attendances by each director were as follows:

Name	Number Eligible to Attend	Number Attended
Paul Raymond Averill	2	2
Selena Maree Hagan	4	4
Charlotte Louise Keane	4	4
Garry Craig Lavis	4	4
Jinjoo Park	4	4
Kevin Thomas Skillen	4	4
Sonya Maree Leslight	4	4
Sarah Elizabeth Underwood	4	4
Kelly Louise Linaker	2	3

Executive Meetings

During the Financial year, four (4) executive meetings were held. Attendances by each executive were as follows:

Name	Number Eligible to Attend	Number Attended
Paul Raymond Averill	2	2
Selena Maree Hagan	4	4
Garry Craig Lavis	4	4
Charlotte Louise Keane	4	4

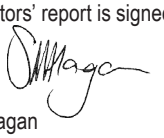
Members' Guarantee

The entity is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of $1 each towards meeting any outstanding obligations of the entity. At 30 June 2026 the total amount that members of the entity are liable to contribute if the entity is wound up is $8156 (2025: $8274).

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2026 has been received and can be found on page 7 of the financial report.

This directors' report is signed in accordance with a resolution of the Board of Directors.

Director: 

Selena Hagan

Dated this twelfth day of October 2026

Australian Association of Massage Therapists Ltd

70 104 153 460

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Australian Association of Massage Therapists Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, there have been:

(i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Saward Dawson

Hon Yaw Tan
Partner

Blackburn VIC

Dated: 12 October 2026

20 Albert St, Blackburn VIC 3130
PO Box 1212, Blackburn North VIC 3130
contact@sawarddawson.com.au
sawarddawson.com.au
T +61 3 9894 2500 ABN 64 014 253 347

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Australian Association of Massage Therapists Ltd

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Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Income	2	**2,917,857**	2,808,526
Employee benefits expense		**(1,335,685)**	(1,253,806)
Depreciation and amortisation expense	3	**(185,731)**	(175,494)
Administration and other operating expenses		**(704,422)**	(729,825)
Journal expenses		**(195,099)**	(194,934)
Membership expenses		**(39,997)**	(34,321)
CPE direct expenses		**(169,252)**	(181,964)
Governance expenses		**(121,822)**	(142,809)
Conference expenses		**(200,268)**	(204,795)
Surplus/(Deficit) before income tax		**(34,419)**	(109,422)
Income tax expense	4	**-**	-
Surplus/(Deficit) for the year		**(34,419)**	(109,422)
Other comprehensive income for the year		**-**	-
Total comprehensive income for the year		**(34,419)**	(109,422)

The accompanying notes form part of these financial statements.

Australian Association of Massage Therapists Ltd

70 104 153 460

Statement of Financial Position

As at 30 June 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	**643,762**	415,897
Trade and other receivables	6	**95,126**	211,080
Financial assets	7	**2,134,292**	2,254,307
TOTAL CURRENT ASSETS		**2,873,180**	2,881,284
NON-CURRENT ASSETS			
Right-of-use assets	8	**246,976**	424,620
Property, plant and equipment	9	**27,858**	22,473
Intangible assets	10	**66,040**	59,436
TOTAL NON-CURRENT ASSETS		**340,874**	506,529
TOTAL ASSETS		**3,214,054**	3,387,813
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	**155,883**	194,702
Lease liabilities	8	**178,062**	177,511
Employee benefits	12	**248,619**	212,850
Other liabilities	13	**1,029,006**	987,965
TOTAL CURRENT LIABILITIES		**1,611,570**	1,573,028
NON-CURRENT LIABILITIES			
Lease liabilities	8	**73,548**	251,610
Employee benefits	12	**15,632**	15,452
TOTAL NON-CURRENT LIABILITIES		**89,180**	267,062
TOTAL LIABILITIES		**1,700,750**	1,840,090
NET ASSETS		**1,513,304**	1,547,723
EQUITY			
Accumulated surpluses		**1,513,304**	1,547,723
TOTAL EQUITY		**1,513,304**	1,547,723

The accompanying notes form part of these financial statements.

Australian Association of Massage Therapists Ltd

70 104 153 460

Statement of Changes in Equity
For the Year Ended 30 June 2026

2026

	Retained Earnings	Total
	$	$
Balance at 1 July 2025	**1,547,723**	**1,547,723**
Deficit for the year	**(34,419)**	**(34,419)**
Balance at 30 June 2026	**1,513,304**	**1,513,304**

2025

	Retained Earnings	Total
	$	$
Balance at 1 July 2024	1,657,145	1,657,145
Deficit for the year	(109,422)	(109,422)
Balance at 30 June 2025	1,547,723	1,547,723

The accompanying notes form part of these financial statements.

Australian Association of Massage Therapists Ltd

70 104 153 460

Statement of Cash Flows

For the Year Ended 30 June 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from operations and members		**3,123,821**	2,899,424
Interest & dividends received		**114,856**	106,088
Payments to suppliers and employees		**(2,943,941)**	(3,004,305)
Interest paid on lease liabilities		**(13,522)**	(11,352)
Net cash provided/(used) by operating activities	18	**281,214**	(10,145)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Redemption (Placement) of term deposits		**74,980**	-
Purchase of property, plant and equipment		**(13,472)**	(8,889)
Payment for intangible asset		**(6,604)**	(59,436)
Proceed/(Purchase) of listed investments		**69,258**	(152,980)
Net cash provided/(used) by investing activities		**124,162**	(221,305)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities		**(177,511)**	(177,111)
Net cash used by financing activities		**(177,511)**	(177,111)
Net increase in cash and cash equivalents held		**227,865**	(408,561)
Cash and cash equivalents at beginning of year		**415,897**	824,458
Cash and cash equivalents at end of financial year	5	**643,762**	415,897

The accompanying notes form part of these financial statements.

Australian Association of Massage Therapists Ltd

70 104 153 460

Notes to the Financial Statements

For the Year Ended 30 June 2026

1 Summary of Material Accounting Policies

Reporting Basis

The financial report covers Australian Association of Massage Therapists Ltd as an individual entity. Australian Association of Massage Therapists Ltd is a company limited by guarantee, registered and domiciled in Australia.

The directors have prepared the financial statements on the basis that the Company is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Statement of Compliance

The financial statements have been prepared in accordance with all the recognition and measurement requirements of all mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the disclosure requirements of AASB 101: Presentation of Financial Statements, AASB 107: Statement of Cash Flows, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1048: Interpretation of Standards, and AASB 1054: Australian Additional Disclosures.

The Company has concluded that the requirements set out in AASB 10: Consolidated Financial Statements and AASB 128: Investments in Associates and Joint Ventures are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Basis of preparation

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The financial report has been prepared in accordance with the Australian Accounting Standards to the extent described in the accounting policies disclosed below, which the board has determined as appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

The accounting policies that have been adopted in the preparation of this report are as follows:

Australian Association of Massage Therapists Ltd

70 104 153 460

Notes to the Financial Statements

For the Year Ended 30 June 2026

1 Summary of Material Accounting Policies

(a) Revenue

Subscription income

Revenue from the provision of membership subscriptions is recognised during the period to which the membership relates.

Application fee is recognised as revenue when the company has completed membership eligibility assessment.

Interest income

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

Dividend Income

The Company recognises dividends in profit or loss only when the Company's right to receive payment of the dividend is established.

Sponsorship income

Sponsorship income is recognised as revenue either over time, or at a point-in-time, as performance obligations with customers are satisfied.

Events income

Event income is recognised at the point where the event is delivered by the Company.

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

(b) Cash and cash equivalents

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

1 Summary of Material Accounting Policies

(c) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable)

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Financial assets at amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position. Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

1 Summary of Material Accounting Policies

(c) Financial instruments

Initial recognition and measurement

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Classification and measurement of financial liabilities

The company's financial liabilities include trade and other payables.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the company designated a financial liability at fair value through profit or loss. Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

Impairment of financial assets

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The impairment amount is recorded in a separate allowance account, with the loss recognised in profit or loss. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

(d) Impairment of assets

At the end of each reporting period, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

1 Summary of Material Accounting Policies

(e) Plant and equipment

Each class of plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

All assets are depreciated on straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciation assets are shown below:

	Depreciation rate
Fixed asset class	
Office equipment	10% - 20%
Computer equipment	20%
Leasehold improvements	25%

(f) Intangible assets

Website development costs are capitalised as an intangible asset where the expenditure meets the recognition criteria under applicable accounting standards. Costs are recorded at cost and held as work in progress until the website is ready for use, after which they are amortised over their estimated useful life.

(g) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

1 Summary of Material Accounting Policies

(h) Leases

At inception of a contract, the Company assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Company has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Company has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Right of use asset

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however, where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

1 Summary of Material Accounting Policies

(i) Employee benefits

Short-term employee benefits

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The company classifies employees' long service leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The company's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

(j) Income Tax

The company is a not for profit entity and member income is exempt from tax based on the principle of mutuality.

The charge of current income tax expense is based on the surplus for the year adjusted for any non-assessable or disallowed items.

No current or deferred income tax assets or liabilities have been raised by the company as it has not generated a taxable income after applying the principle of mutuality. The company has carried forward tax losses. Deferred tax balances have not been recorded as the recovery of these tax losses is uncertain.

1 Summary of Material Accounting Policies

(k) Critical accounting estimates and judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgments are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgments made have been described below.

Key estimates - Receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Key judgements - Employee benefits provision

As discussed in note 1(i), the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Key judgements - Lease terms and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the entity will make. The company determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the company.

2 Revenue

	2026 $	2025 $
Revenue from contracts with customers		
- Member subscriptions	**1,958,943**	1,871,133
- Journal income	**2,501**	9,558
- Advertising income	**2,814**	4,060
- Sponsorship	**256,755**	244,803
- CPE event income	**385,808**	319,728
- Association branded goods	**1,299**	3,648
- Conference income	**179,991**	153,976
	2,788,111	2,606,906
Other Revenue		
- Interest and dividend income	**101,041**	113,043
- Net movement in financial assets at fair value through profit or loss	**24,223**	80,844
- Other income	**4,482**	7,733
	129,746	201,620
Total revenue	**2,917,857**	2,808,526

3 Operating Expenses

Depreciation and Amortisation		
- Depreciation	**8,087**	6,213
- Amortisation - Right-of-use-assets	**177,644**	169,281
Total Depreciation and Amortisation	**185,731**	175,494
Short-term and low-value lease payments	**18,592**	30,093
Finance expense - Leases	**13,522**	11,352
Superannuation expense	**122,980**	119,507

4 Income Tax Expense

Reconciliation of income tax to accounting results:

	2026	2025
	$	$
Surplus/(deficit) from operations	**(34,419)**	(109,422)
Prima facie tax payable/(benefit) on result from ordinary activities before income tax at 25% (2025:25%)	**(8,605)**	(27,356)
Increase/(decrease) in income tax expense due to:		
- Non-taxable member income arising from principle of mutuality	**4,025**	23,925
- Deferred tax assets not brought to account	**4,580**	3,431
Income tax expense	**-**	-

The company has $149,331 (2025: $131,010) of carried forward tax losses that have not been recognised as deferred tax assets.

5 Cash and cash equivalents

Cash at bank	**643,762**	415,897
	643,762	415,897

6 Trade and other receivables

CURRENT		
Trade receivables	**37,586**	58,539
Prepayments	**57,540**	152,541
	95,126	211,080

7 Financial Assets

CURRENT		
At amortised cost:		
- Term deposits	**735,020**	810,000
At fair value through profit or loss		
- Listed investments - fair value	**1,399,272**	1,444,307
	2,134,292	2,254,307

(a) A bank guarantee of $60,000 (2025: $60,000) is supported by term deposit held as security in relation to the property lease.

8 Leases

The company's lease portfolio includes office buildings.

The office lease has a 5 years term, with a 3 years extension to 30 November 2024 and a further 3 year extension to 30 November 2027.

Lease Liabilities

	2026	2025
	$	$
Lease liability - current	**178,062**	177,511
Lease liability - non current	**73,548**	251,610
Total lease liability	**251,610**	429,121

Future lease payments

Future lease payments (undiscounted) are due as follows:

- No later than 1 year	**192,233**	184,539
- Later than 1 year and no later than 5 years	**81,524**	273,757
	273,757	458,296

Right-of-use assets

BUILDINGS		
Balance at beginning of the year	**421,312**	586,623
Amortisation charge	**(174,336)**	(165,311)
Additions for the year	**-**	-
Balance at the end of the year	**246,976**	421,312
OFFICE EQUIPMENT		
Balance at beginning of the year	**3,308**	7,278
Additions for the year	**-**	-
Amortisation charge	**(3,308)**	(3,970)
Balance at the end of the year	**-**	3,308
Total balance at end of the year	**246,976**	424,620

9 Property, plant and equipment

PLANT AND EQUIPMENT

	2026	2025
	$	$
Office equipment		
At cost	**66,193**	66,193
Accumulated depreciation	**(64,905)**	(63,770)
Total office equipment	**1,288**	2,423
Computer equipment		
At cost	**232,333**	218,862
Accumulated depreciation	**(205,763)**	(198,812)
Total computer equipment	**26,570**	20,050
Leasehold Improvements		
At cost	**29,904**	29,904
Accumulated amortisation	**(29,904)**	(29,904)
Total leasehold improvements	**-**	-
Total property, plant and equipment	**27,858**	22,473

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Office Equipment	Computer Equipment	Total
	$	$	$
Year ended 30 June 2026			
Balance at the beginning of year	**2,423**	**20,050**	**22,473**
Additions	**-**	**13,472**	**13,472**
Depreciation expense	**(1,135)**	**(6,952)**	**(8,087)**
Balance at the end of the year	**1,288**	**26,570**	**27,858**

10 Intangible Assets

	2026	2025
	$	$
Website development - Work in progress		
Cost	**66,040**	59,436
Total Intangible assets	**66,040**	59,436

11 Trade and other payables

CURRENT		
Trade payables	**50,187**	112,660
Other payables and accrued expenses	**105,696**	82,042
	155,883	194,702

12 Provisions

Employee benefits		
CURRENT		
Long service leave	**122,247**	105,503
Annual leave	**126,372**	107,347
	248,619	212,850
NON-CURRENT		
Long service leave	**15,632**	15,452
	15,632	15,452

Provision for Employee Benefits

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

13 Other current liabilities

	2026	2025
	$	$
CURRENT		
Income received in advance	**1,029,006**	987,965
	1,029,006	987,965

14 Auditors' Remuneration

Auditing of the financial statements	**13,400**	12,900
Preparation of the financial statements	**1,100**	1,100
Total	**14,500**	14,000

15 Contingencies

In the opinion of the Directors, the Company did not have any contingencies as 30 June 2026 (30 June 2025: None).

16 Key Management Personnel Compensation

The total remuneration paid to key management personnel of the Company is $ 440,243 (2025: $420,963). This amount includes fees paid to directors amounting to $29,512 (2025: $29,380). For details of other transactions with related parties, refer to note 17.

17 Other Related Party Transactions

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

The following transactions occurred with related parties:

(a) A board member was paid fees of $8,400 for running workshops. (2025: $8,400)

(b) Salary and wages of $18,056 (2025: $20,535) were paid to close family members of a key management personnel member.

18 Cash Flow Information

Reconciliation of cash flow from operations with result for the year

	2026	2025
	$	$
Net surplus/(deficit) for the year	**(34,419)**	(109,422)
Non cash items in result:		
Amortisation	**177,644**	169,281
Depreciation	**8,087**	6,213
Net fair value movement in financial assets	**(24,223)**	(80,844)
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	**115,954**	(25,778)
Increase/(decrease) in income in advance	**41,041**	18,595
Increase/(decrease) in trade and other payables	**(38,819)**	820
Increase/(decrease) in employee benefits	**35,949**	10,990
Cash flow from operations	**281,214**	(10,145)

19 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of $ 1 each towards meeting any outstanding obligations of the Company. At 30 June 2026 the number of members was 8,156 (2025: 8,274).

20 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in the future financial years.

21 Company Details

The registered office of the company is:

Australian Association of Massage Therapists Ltd
Level 8, 53 Queen Street
Melbourne
VIC 3000

Consolidated Entity Disclosure Statement

For the year ended 30 June 2026

Subsection 295(3A)(a) of the Corporations Act 2001 does not apply to the Company, because the Company is not required to prepare consolidated financial statements by Australian Accounting Standards.

Australian Association of Massage Therapists Ltd

70 104 153 460

Directors Declaration

The directors have determined that the organisation is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 of the financial statements.

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 8 to 27, are in accordance with the Corporations Act 2001 and:

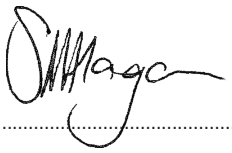
    a. complying with the Australian Accounting Standards (including the Australian Accounting Interpretations) to the extent described in Note 1; and

    b. give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the Company.

2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

3. The consolidated entity disclosure statement is true and correct for the year ended 30 June 2026.

This declaration is made in accordance with a resolution of the Board of Directors.



Chair.....



Director.....

Dated 12/10/2026

Australian Association of Massage Therapists Ltd

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Independent Audit Report to the members of Australian Association of Massage Therapists Ltd

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Australian Association of Massage Therapists Ltd (the Company), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, the consolidated entity disclosure statement and the directors' declaration.

In our opinion, the accompanying financial report of the Company :

(i) gives a true and fair view of the Company's financial position as at 30 June 2026 and of its financial performance for the year ended; and

(ii) complies with Australian Accounting Standards to the extent described in Note 1 and the *Corporations Regulations 2001*.

Basis of 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 Company in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of:

a. the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001*; and

b. the consolidated entity disclosure statement that is true and correct in accordance with the *Corporations Act 2001*, and

20 Albert St, Blackburn VIC 3130
PO Box 1212, Blackburn North VIC 3130
contact@sawarddawson.com.au
sawarddawson.com.au
T +61 3 9894 2500 ABN 64 014 253 347

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Australian Association of Massage Therapists Ltd

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Independent Audit Report to the members of Australian Association of Massage Therapists Ltd

for such internal control as the directors determine necessary to enable the preparation of:

(i) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and

(ii) the consolidated entity disclosure statement that is true and correct and is free from misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 Company 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.

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Independent Audit Report to the members of Australian Association of Massage Therapists Ltd

We communicate with the directors 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.

Saward Dawson

Saward Dawson

Hon Yaw Tan
Partner

Blackburn, Vic

Dated: 12 October 2026

20 Albert St, Blackburn VIC 3130
PO Box 1212, Blackburn North VIC 3130
contact@sawarddawson.com.au
sawarddawson.com.au
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MASSAGE & MYOTHERAPY AUSTRALIA

Level 8, 53 Queen Street
Melbourne, Victoria 3000
+61 3 9602 7300
info@massagemyotherapy.com.au
massagemyotherapy.com.au

The information presented in this Annual Report is true and correct at the time of printing.