



**MASSAGE &
MYOTHERAPY**
AUSTRALIA

ANNUAL REPORT
2024/25

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 ensure a high standard of practice, promote the profession of massage therapy, remedial massage therapy and myotherapy, provide rules of conduct, ethics and standards and to ensure the quality and delivery of therapist training in Australia.

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President's Report

It is my privilege to present the President's Report for the 2024 - 2025 financial year. This has been a year of intentional reinvestment, strategic foresight, and operational strengthening for Massage & Myotherapy Australia.

Throughout the financial year, the Board and Audit and Risk Team have maintained a clear and deliberate focus: to reinvest in the Association's infrastructure and education programs, ensuring we continue to support our members with the highest standards of professional development and service delivery. This focus reflects our commitment to remaining not only a leading voice in the industry, but a reliable partner for our members' professional journeys.

We undertook a significant review of our financial position at the start of the year and determined that it was both prudent and responsible to reduce the level of accumulated funds, which had grown to a level exceeding what is typically regarded as fiscally necessary for an organisation of our size. In response, we increased expenditure in targeted areas, most notably the enhancement of our digital systems, staff training, education program development, and member support services. This reinvestment has already begun to yield benefits in operational efficiency and member satisfaction, and we expect this positive impact to continue over the coming years.

A key milestone during this period was the development and launch of a comprehensive Three-Year Strategic Plan, which outlines our priorities and ambitions through to 2028. This plan provides a clear roadmap for growth, innovation, and advocacy, placing our members' needs at its centre. It emphasises professional standards, member engagement, industry leadership, and organisational resilience. This will be a living document - adaptable to the evolving needs of the profession and reflective of ongoing consultation with members and stakeholders.

To complement our increased spending and to safeguard our long-term financial security, the Board has also taken a proactive approach in strengthening our financial management framework. A diversified investment policy has been introduced, designed to ensure our reserves are working effectively to generate sustainable returns. This policy emphasises responsible fiscal governance, balanced risk, and ethical investment practices. By doing so, we are positioning the Association to remain financially secure while continuing to deliver value to members well into the future.

As always, the strength of Massage & Myotherapy Australia lies in its people. I extend my sincere thanks to my fellow Board members for their strategic insight and unwavering commitment, to our CEO and staff for their exceptional execution of our vision, and most importantly, to our members - your trust and participation remain the cornerstone of everything we do.

The 2024-2025 financial year has been a year of investment - in our systems, our strategy, and our future. We move forward with confidence, purpose, and a deep commitment to strengthening the profession we serve.

Garry Lavis
President



CEO's Report

*This has been a year of connection, growth,
advocacy, and innovation.*

Whether through member meetings, international collaborations, or representing our profession nationally, Massage & Myotherapy Australia has embraced every opportunity to lead with purpose and position our members for the future.

Strengthening Governance and Member Support

Good governance underpins a strong association. At the November 2024 AGM, members approved constitutional changes, reaffirming our role as the recognised leader in massage and myotherapy.

The Education Committee recommended moving from a points-based to an hours-based system for Continuing Professional Education. This brings us into line with best practice in allied health and Private Health Fund requirements while giving members clearer guidance and flexibility.

We continued to prioritise member support — from promoting the Cyber Wardens Program to safeguard practices against cyber threats, to providing updates on AI in clinical practice, industrial relations, and new professional learning opportunities. Conferences, workshops, webinars, and the international symposium have all contributed to strengthening individual practice and the profession.

Advocacy and Representation

Advocacy is central to our mission. A major focus remains the reinstatement of remedial massage therapists and myotherapists into the NDIS - a frustrating exclusion we are urging government to address.

Our role in national allied health policy forums has grown. I represented our profession at the ACT Chief Allied Health Officer's Forum and contributed to the AHPA policy symposium on aged care, workforce strategy, and data-driven policy. We also secured a place in the Australian Digital Health Agency's work on digitising health records, creating a pathway to a HPI-I (unique provider number).

Director Charlotte Keane's work on the Sparked Project has ensured our voice in developing data standards and clinical terminology - critical to the integration of health records across professions.

As a Director of COSBOA, I have represented our sector in small business conversations on resilience, workforce participation, and preventative healthcare. With one in seven Australian small businesses in health, this role is vital.

Events and Professional Development

Our 2025 National Conference in Perth sold out two months early, with a waiting list of over 50. Canadian guest Robert Libbey presented workshops, a plenary, and an on-stage demonstration, all of which were warmly received.

The International Virtual Symposium expanded to include Australia, the UK, and the USA, giving members access to global expertise. Member Meetings across the country again provided an important space to connect, share updates, and listen to members.

We also partnered with Australian Diabetes Education Australia to deliver online modules tailored for our members.

International Connections

International collaboration deepened this year. President Garry Lavis and I attended the Canadian Massage Therapy Conference, strengthening partnerships and recording an episode of Massage & Myotherapy Connect that has reached more than 10,000 views.

In Dublin, I met with leaders from the Holistic College Dublin and fascia expert John Sharkey. Vice President Selena Hagan and I attended the Massage Therapy Foundation's Research Conference in Virginia, where Selena presented her research on the Myofascial Cupping Technique™ for burn scars — a proud moment for the association.

Strategic Direction

With the completion of the 2022–2025 Strategic Plan, we developed our 2025–2028 Plan, centred on three priorities: Sustainable Practice, Qualified Practitioners, and a Connected Profession.

Acknowledgements and Looking Forward

Our achievements would not be possible without the commitment of the Board, the dedication of our staff, and the continued support of members.

Looking ahead, we do so with optimism. The success of the 2025 Conference reflects the strength of our community. Our advocacy agenda remains firm, our international collaborations are growing, and our commitment to supporting members is stronger than ever.

Thank you for your trust and support.

Ann Davey
Chief Executive Officer



Our Story



AAMT's Story

Throughout our 22-year history, The Australian Association of Massage Therapists Limited (AAMT) 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. AAMT started trading as Massage & Myotherapy Australia in 2016.

Serving our Recognised Members

Massage & Myotherapy Australia represents over 8,500 members with qualifications including Cert IV, Diploma, Advanced Diploma and Bachelor's Degree 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.

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 public via social media advertising to educate the public on the benefit of massage treatments and to seek treatment from a qualified therapist.

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 has gained financial stability over the last 22 years, 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.

Primary Services for Members

Health Fund Approved Provider Status

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

Continuing Professional Education (CPE)

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

Health and Learning Online (HALO)

An online learning platform which provides excellent resources to assist further professional development and meet ongoing membership and industry requirements.

Ambassador Program

Allows the members to represent Massage & Myotherapy Australia in various formats such as school talks, regional meetings, local member meetings and at hands on workshops.

Insurance

Massage & Myotherapy Australia members are able to 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 also 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.

WorkCover

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

Advocacy

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

Australian Massage Directory

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

Massage & Myotherapy Journal

Members are kept informed of the latest profession news and developments and research through its quarterly Journal. Interest has grown in the Journal and it now has the reputation of an industry journal.

Regular Member Communications

Massage & Myotherapy Australia provides members with three monthly updates. **eNews** includes membership details, private health fund requirements, compliance information, and Association initiatives. **Member Spotlight** highlights membership details, private health fund compliance. **Events eNews** outlines upcoming webinars, workshops, and meetings, and includes each member's continual professional education points balance for the current and following three-month period.

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 access to membership tools such as informed consent documents, marketing and a public relations guide and more. It also allows members to update their details and upload required documentation. The website is also a resource for consumers.

Massage & Myotherapy Connect

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

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.

Certification Program

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

Highlights & Summary 2025

Challenges for 2025

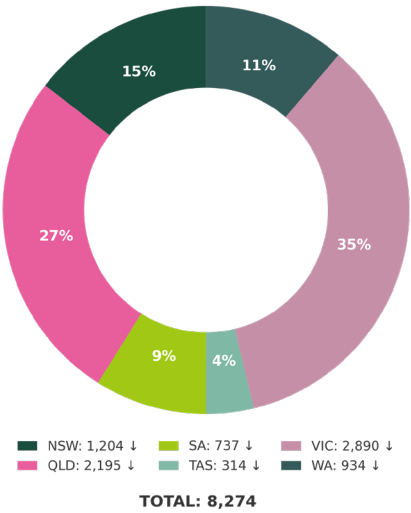
- > Extending membership flexible services that are within limited budgets
- > The changing nature of the government, ministers, policies
- > New iteration of National Health Training Package
- > Increase in number of ethics matters
- > Meeting the expectations of the public around health providers
- > Meeting the needs of a geographically, demographically, and diversely trained membership
- > Decrease in enrolments
- > Increased costs
- > Cyber security
- > Removal of Remedial Massage Therapists and Myotherapists from the NDIS Program.

Other Highlights

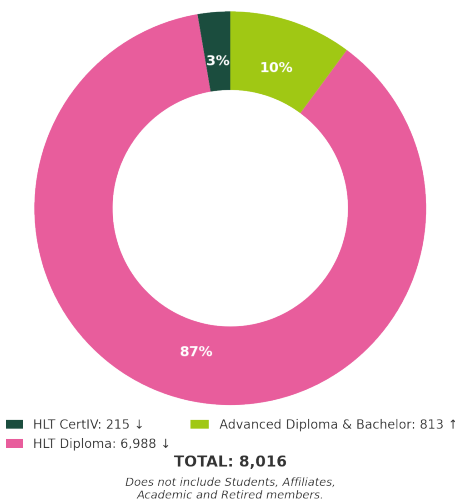
- > Member retention
- > Social media followers: Facebook 12,613, Instagram 2,551, LinkedIn 1,239 and YouTube 1,070 subscribers
- > Successfully passed all private health insurance fund audit requirements
- > Successfully passed Certification Program Audit
- > National Sporting Organisation Scholarships
- > Affiliate Membership with the Allied Health Professions Association (AHPA)
- > Secured a pathway to HPI-I eligibility
- > Membership with the Independent Tertiary Education Council of Australia (ITECA).
- > Membership with Council of Small Business Organisation Australia (COSBOA)
- > Local pain education program.
- > Sold out National Conference
- > Invited presenters at international conferences
- > International Virtual Symposium
- > International contributors to Massage & Myotherapy Journal
- > Case Study Scholarship
- > Conference Scholarship
- > Mentoring Scholarship in honor of Athol Robinson
- > 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.

Highlights & Summary 2025 (cont.)

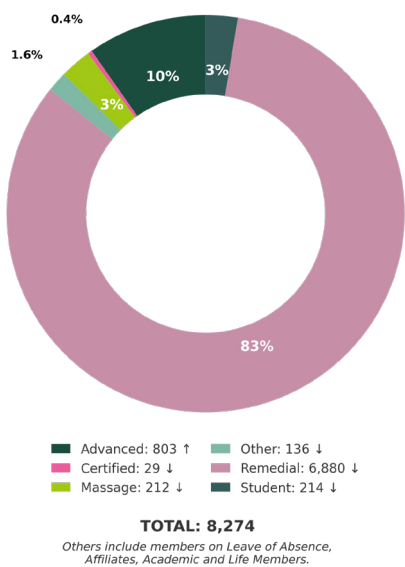
Membership by State/Division



Membership by Qualifications

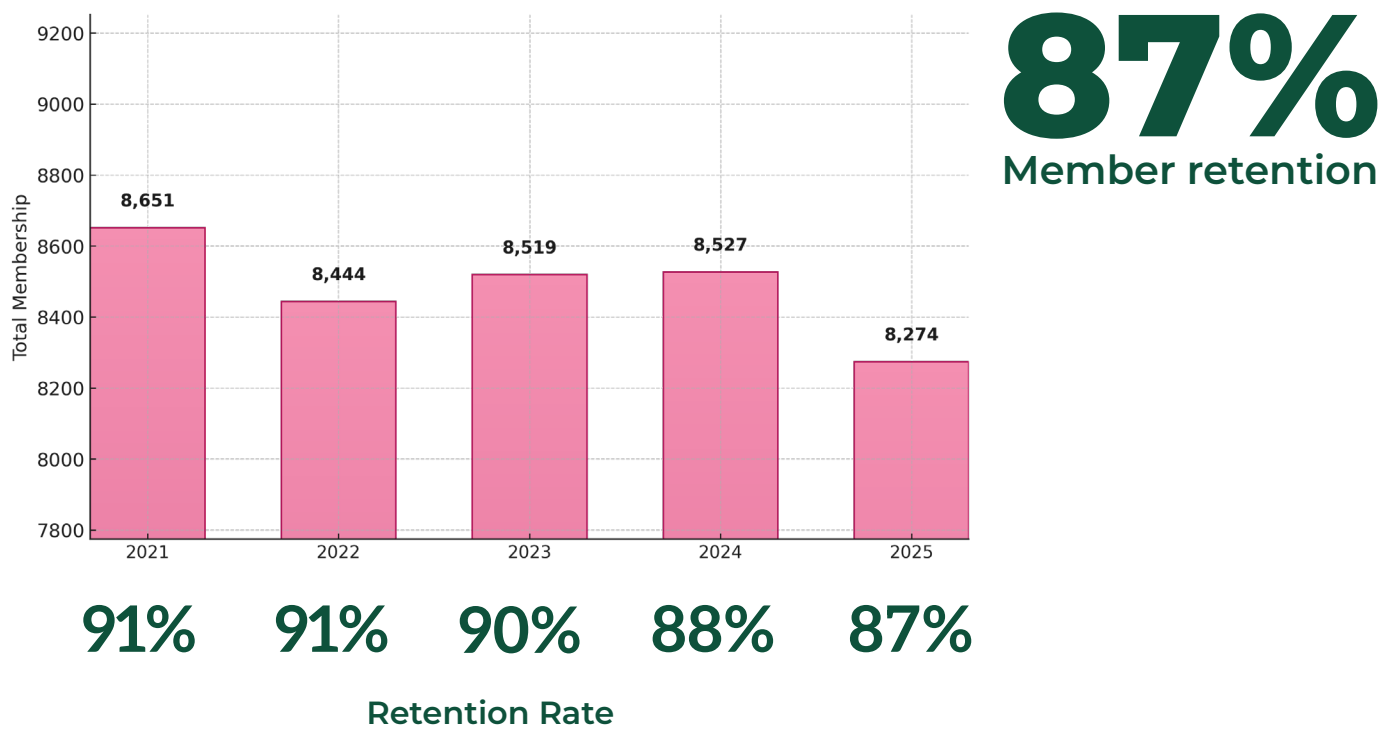


Membership by Category



Highlights & Summary 2025 (cont.)

Membership Figures for Five Years



Membership Figures as of 30/06/2025

Category	NSW	QLD	SA	TAS	VIC	WA	Total
Advanced	68	96	10	6	618	5	803 ↑
Certified	2	9	7	1	8	2	29 ↓
Massage	32	48	19	7	101	5	212 ↓
Other	19	29	16	1	54	17	136 ↓
Remedial	1,061	1,989	683	299	2,018	830	6,880 ↓
Student	22	24	2	0	91	75	214 ↓
Total	1,204	2,195	737	314	2,890	934	8,274

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

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 ensure 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 four 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 approves 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.

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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

Independent Standards Council

The Independent Standards Council is responsible in developing policies for the operation of the Certification Standard and the audit of the program; ensuring certification services are delivered impartially and objectively; management of complaints and appeals as they arise; and monitor 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.

There were seven formal complaints received for the reporting period. A total of three matters were administered by Massage & Myotherapy Australia involving qualified therapists across Australia, while four complaints related to non-members outside of the Associations jurisdiction. The Association 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 hear complaints from the public and from members. It has the power to conduct reviews into complaints as a disciplinary instrument and to impose sanctions as necessary, including suspension and revocation of membership and recommend 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 2025				
DIVISION	2025	2024	2023	MATTER
ACT & NSW	0	0	0	Unprofessional Conduct
ACT & NSW	0	0	0	Professional Misconduct
ACT & NSW	0	0	0	Notifiable Conduct
QLD	1	0	2	Unprofessional Conduct
QLD	0	0	0	Professional Misconduct
QLD	0	1	0	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	1	Unprofessional Conduct
TAS	0	0	0	Professional Misconduct
TAS	0	0	0	Notifiable Conduct
VIC	1	3	3	Unprofessional Conduct
VIC	0	0	1	Professional Misconduct
VIC	0	2	0	Notifiable Conduct
WA	1	0	1	Unprofessional Conduct
WA	0	0	0	Professional Misconduct
WA	0	0	0	Notifiable Conduct

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 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.

Environment

Massage & Myotherapy Australia's impact on the environment is relatively low with one centralised office in Melbourne. Committee meetings continue to be convened by teleconference. 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.

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. The Association believes ongoing research is required to provide the evidence and quality assurance benchmarks for strong self- or co-regulation and health policymaking specific to our profession.

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 20 to 74 years and gender diversity is important to us. As of 30 June 2025, out of a total workforce of 12 staff, almost 67% are female and 33% 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, weekly management meetings, fortnightly WOW meetings, annual performance reviews, and team activities and development.

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. Mental Health First Aid training was provided to two staff members. St John Ambulance continue to replenish the first aid kit every twelve months. Further, flu vaccinations were also offered to all staff free of charge. Fire wardens are also encouraged to attend various training programs on a regular basis. Staff also complete the Cyber Wardens program annually.

Australian Association of Massage Therapists Ltd

70 104 153 460

Financial Report

For the Year Ended 30 June 2025

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For the Year Ended 30 June 2025

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Australian Association of Massage Therapists Limited

ABN 70 104 153 460

Directors' Report

For the year ended 30 June 2025

Your directors present this report on the entity for the financial year ended 30 June 2025

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
Stacey Ann Parfitt
Kevin Thomas Skillen
Garry Craig Lavis
Charlotte Louise Keane
Jinjoo Park
Sonya Maree Leslight
Sarah Elizabeth Underwood

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.

Short Term Objectives

Promotion of tertiary qualified professional massage, remedial 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 in collaboration with ARCCIM to build a body of knowledge to support the efficacy and effectiveness of massage therapy, remedial massage therapy and myotherapy 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

Positioning the association for the future

Diversification of income streams and develop initiatives for growth.

Strengthening Key Stakeholder relations to assist the Profession

Secure existing relationships and develop new relationships. Advocate on behalf of the members and the profession.

Develop further formal education and CPE pathways

Identify and develop learning markets including face to face and online learning platform. Investigate national training module.

Australian Association of Massage Therapists Limited

ABN 70 104 153 460

Directors' Report

For the year ended 30 June 2025

Recognition through Public promotion

Develop promotional and awareness initiatives, research, practitioner survey. Review Certified Specialist® Program.

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
Member of Audit and Risk Committee

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, Member of Conference Committee, Member of Executive Committee

Australian Association of Massage Therapists Limited

ABN 70 104 153 460

Directors' Report

For the year ended 30 June 2025

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 20 years, mentoring a team of therapists to provide myotherapy and remedial massage services to the community. Experience includes 16 years working with aged care, oncology, chronic disease clients 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, 2024 and 2025.. Addressed delegates during the 2017 and 2024 conferences for Massage & Myotherapy Australia, talking about 'Professionalism in Practice' and 'Standing out from the crowd' by becoming a Certified Practitioner. . She is 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.

Special responsibilities:

Chair of Audit & Risk Committee
Member of Executive Committee

Garry Craig Lavis (Non-Executive Director)

Qualifications:

Certificate IV Massage, Diploma of Health Science, Diploma of Remedial Massage, Advanced Diploma Myotherapy, Certificate IV Business Governance

Experience:

21 years' experience in Health Sector. Previous Owner operator of two multi-modality health clinics in NSW Hunter Valley 2002–2020. Combined 19 years involvement with Massage & Myotherapy Australia consisting of National President, Executive Director, Director, Conference Committee Chair, Conference Committee Member. Life Membership Awarded 2015.

Special Responsibilities:

Current National President.
Member of Executive Committee.

Stacey Anne Parfitt (Non-Executive Director)

Qualifications:

Currently completing Bachelor's degree of Exercise and Sport Science, Certificate IV in Governance, Diploma of Remedial Massage, Certificate IV Massage Therapy, Certificate IV Training and Assessment.

Experience:

Massage Therapist since 2004, Trainer and Assessor 2020, Member of CQ Rural Health and Regional, Rural and Remote Women's Network (RRRWN), Leadership Mentor for RRRWN, promoter of health and preventive medicine to those in regional areas.

Special Responsibilities:

Member of Education Committee

Australian Association of Massage Therapists Limited

ABN 70 104 153 460

Directors' Report

For the year ended 30 June 2025

Jinjo 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:

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 in Diploma of Remedial Massage since 2018, have been involved in Industry Advisory Group meetings for National Training Package HLT52021.

Special Responsibilities:

Member of Education 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 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.

Special Responsibilities:

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

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-Current) and managing a team of 10 therapists over 5 days.

Special Responsibilities

Member of National Ethics Committee
Conference Assistant (Registrations)

Australian Association of Massage Therapists Limited

ABN 70 104 153 460

Directors' Report

For the year ended 30 June 2025

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 28 years working in private practice and multidisciplinary clinics and public health care services. Experience working with children with special needs & disabilities, aged care, oncology, palliative and chronic disease clients. Registered with the London & 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 since 2016 and international facilitator for Oncology Massage Global.

Special responsibilities:

Member of National Ethics Committee

Member of Independent Standards Council

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	4	3
Selena Maree Hagan	4	4
Charlotte Louise Keane	4	4
Garry Craig Lavis	4	4
Stacey Anne Parfitt	2	2
Jinjoo Park	4	4
Kevin Thomas Skillen	4	4
Sonya Maree Leslight	4	4
Sarah Elizabeth Underwood	2	2

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	4	4
Selena Maree Hagan	4	4
Garry Craig Lavis	4	4
Charlotte Louise Keane	1	1

Member's 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 2025 the total amount that members of the entity are liable to contribute if the entity is wound up is \$8274 (2024: \$8527).

Australian Association of Massage Therapists Limited

ABN 70 104 153 460

Directors' Report

For the year ended 30 June 2025

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2025 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:

Garry Lavis

Dated this



9th

day of

October

2025

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 2025, 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



Peter Shields
Partner

Blackburn VIC
Date: 10 October 2025

Australian Association of Massage Therapists Ltd

70 104 153 460

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
Income	2	2,808,526	2,668,430
Employee benefits expense		(1,253,806)	(1,192,618)
Depreciation and amortisation expense	3	(175,494)	(163,627)
Administration and other operating expenses		(729,825)	(729,445)
Journal expenses		(194,934)	(184,886)
Membership expenses		(34,321)	(52,832)
CPE direct expenses		(181,964)	(132,522)
Governance expenses		(142,809)	(153,001)
Conference expenses		(204,795)	(149,305)
Gain/(loss) on sale of fixed asset		-	(201)
Surplus/(Deficit) before income tax		(109,422)	(90,007)
Income tax expense	4	-	-
Surplus/(Deficit) for the year		(109,422)	(90,007)
Other comprehensive income for the year		-	-
Total comprehensive income for the year		(109,422)	(90,007)

The accompanying notes form part of these financial statements.

Australian Association of Massage Therapists Ltd

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Statement of Financial Position

As at 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	415,897	824,458
Trade and other receivables	6	211,080	185,302
Financial assets	7	2,254,307	2,020,483
TOTAL CURRENT ASSETS		<u>2,881,284</u>	<u>3,030,243</u>
NON-CURRENT ASSETS			
Right-of-use assets	8	424,620	593,901
Property, plant and equipment	9	22,473	19,797
Intangible assets	10	59,436	-
TOTAL NON-CURRENT ASSETS		<u>506,529</u>	<u>613,698</u>
TOTAL ASSETS		<u><u>3,387,813</u></u>	<u><u>3,643,941</u></u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	194,702	193,882
Lease liabilities	8	177,511	160,354
Employee benefits	12	212,850	189,055
Other liabilities	13	987,965	969,370
TOTAL CURRENT LIABILITIES		<u>1,573,028</u>	<u>1,512,661</u>
NON-CURRENT LIABILITIES			
Lease liabilities	8	251,610	445,878
Employee benefits	12	15,452	28,257
TOTAL NON-CURRENT LIABILITIES		<u>267,062</u>	<u>474,135</u>
TOTAL LIABILITIES		<u><u>1,840,090</u></u>	<u><u>1,986,796</u></u>
NET ASSETS		<u><u>1,547,723</u></u>	<u><u>1,657,145</u></u>
EQUITY			
Accumulated surpluses		<u>1,547,723</u>	<u>1,657,145</u>
TOTAL EQUITY		<u><u>1,547,723</u></u>	<u><u>1,657,145</u></u>

The accompanying notes form part of these financial statements.

Australian Association of Massage Therapists Ltd

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Statement of Changes in Equity For the Year Ended 30 June 2025

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	<u>1,547,723</u>	<u>1,547,723</u>

2024

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	1,747,152	1,747,152
Deficit for the year	(90,007)	(90,007)
Balance at 30 June 2024	<u>1,657,145</u>	<u>1,657,145</u>

The accompanying notes form part of these financial statements.

Australian Association of Massage Therapists Ltd

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Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from operations and members		2,899,424	2,723,865
Interest & dividends received		106,088	87,514
Payments to suppliers and employees		(3,004,305)	(2,756,535)
Interest paid on lease liabilities		(11,352)	(5,453)
Net cash provided by operating activities	18	(10,145)	49,391
CASH FLOWS FROM INVESTING ACTIVITIES:			
Redemption (Placement) of term deposits		-	531,000
Purchase of property, plant and equipment		(8,889)	(17,747)
Payment for intangible asset		(59,436)	-
Purchase of listed investments		(152,980)	(758,116)
Net cash used by investing activities		(221,305)	(244,863)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities		(177,111)	(177,404)
Net cash used by financing activities		(177,111)	(177,404)
Net increase in cash and cash equivalents held		(408,561)	(372,876)
Cash and cash equivalents at beginning of year		824,458	1,197,334
Cash and cash equivalents at end of financial year	5	415,897	824,458

The accompanying notes form part of these financial statements.

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Summary of Material Accounting Policies

Reporting Basis

The financial report covers Australia Association of Massage Therapists Ltd as an individual entity. Australia 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 requirement 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

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Notes to the Financial Statements

For the Year Ended 30 June 2025

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) 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.

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Summary of Material Accounting Policies

(b) Leases

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.

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

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.

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

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

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.

(d) 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.

(e) 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 payable 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.

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Summary of Material Accounting Policies

(f) 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 and annual 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.

(g) 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 profit as calculated using 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.

(h) 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.

Australian Association of Massage Therapists Ltd

70 104 153 460

Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Summary of Material Accounting Policies

(h) Critical accounting estimates and judgments

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(f), 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.

2 Revenue

	2025	2024
	\$	\$
Revenue from contracts with customers		
- Member subscriptions	1,871,133	1,890,023
- Journal income	9,558	13,874
- Advertising income	4,060	3,100
- Sponsorship	244,803	230,288
- CPE event income	319,728	235,480
- Association branded goods	3,648	1,435
- Conference income	153,976	131,480
	2,606,906	2,505,680
Other Revenue		
- Interest and dividend income	113,043	78,724
- Net movement in financial assets at fair value through profit or loss	80,844	80,148
- Other income	7,733	3,878
	201,620	162,750
Total revenue	2,808,526	2,668,430

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Operating Expenses

	2025	2024
	\$	\$
Depreciation and Amortisation		
- Depreciation	6,213	6,981
- Amortisation - Right-of-use-assets	169,281	156,646
Total Depreciation and Amortisation	175,494	163,627
Short-term and low-value lease payments	30,093	24,580
Finance expense - Leases	11,352	5,453
Superannuation expense	119,507	108,249

4 Income Tax Expense

Reconciliation of income tax to accounting results:		
Surplus/(deficit) from operations	(115,548)	(90,007)
Prima facie tax payable/(benefit) on result from ordinary activities before income tax at 25% (2024:25%)	(28,887)	(22,502)
Increase/(decrease) in income tax expense due to:		
- Non-taxable member income arising from principle of mutuality	25,456	13,010
- Deferred tax assets not brought to account	3,431	9,492
Income tax expense	-	-

The company has \$131,010 (2024: \$117,284) of carried forward tax losses that has not been recognised as deferred tax assets.

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

5 Cash and cash equivalents

	2025	2024
	\$	\$
Cash at bank	415,897	824,458
	<u>415,897</u>	<u>824,458</u>

6 Trade and other receivables

CURRENT		
Trade receivables	58,539	47,096
Prepayments	152,541	138,206
	<u>211,080</u>	<u>185,302</u>

7 Other financial assets

CURRENT		
At amortised cost:		
- Term deposits	810,000	810,000
At fair value through Profit or Loss		
- Listed investments - fair value	1,444,307	1,210,483
	<u>2,254,307</u>	<u>2,020,483</u>

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

8 Leases

The company's lease portfolio includes office buildings and office equipment.

The company leases commercial office space with a lease term of 5 years, with an extension of 3 years ending 30 November 2024 and a further 3 year extension ending 30 November 2027. The company leases a photocopier with a lease term of 5 years.

Lease Liabilities

	2025	2024
	\$	\$
Lease liability - current	177,511	160,354
Lease liability - non current	251,610	445,878
Total lease liability	429,121	606,232

Future lease payments

Future lease payments are due as follows:

- No later than 1 year	184,539	180,283
- Later than 1 year and no later than 5 years	273,757	457,791
	458,296	638,074

Right-of-use assets

BUILDINGS

Balance at beginning of the year	586,623	216,292
Amortisation charge	(165,311)	(152,677)
Additions for the year	-	523,008
Balance at the end of the year	421,312	586,623

OFFICE EQUIPMENT

Balance at beginning of the year	7,278	9,695
Additions for the year	-	2,025
Amortisation charge	(3,970)	(4,442)
Balance at the end of the year	3,308	7,278
Total balance at end of the year	424,620	593,901

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

9 Property, plant and equipment

PLANT AND EQUIPMENT

	2025	2024
	\$	\$
Office equipment		
At cost	66,193	65,176
Accumulated depreciation	(63,770)	(62,478)
Total office equipment	2,423	2,698
Computer equipment		
At cost	218,862	210,990
Accumulated depreciation	(198,812)	(193,891)
Total computer equipment	20,050	17,099
Leasehold Improvements		
At cost	29,904	29,904
Accumulated amortisation	(29,904)	(29,904)
Total leasehold improvements	-	-
Total property, plant and equipment	22,473	19,797

(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 2025			
Balance at the beginning of year	2,698	17,099	19,797
Additions	1,017	7,872	8,889
Depreciation expense	(1,292)	(4,921)	(6,213)
Balance at the end of the year	2,423	20,050	22,473

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

10 Intangible Assets

	2025	2024
	\$	\$
Development costs - Website Cost	59,436	-
Total Intangible assets	59,436	-

11 Trade and other payables

CURRENT		
Trade payables	112,660	131,205
Sundry payables and accrued expenses	82,042	62,677
	194,702	193,882

12 Provisions

Employee benefits

CURRENT		
Long service leave	105,503	99,637
Annual leave	107,347	89,418
	212,850	189,055
NON-CURRENT		
Long service leave	15,452	28,257
	15,452	28,257

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.

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

13 Other current liabilities

	2025	2024
	\$	\$
CURRENT		
Income received in advance	987,965	969,370
	<u>987,965</u>	<u>969,370</u>

14 Auditors' Remuneration

Auditing of the financial statements	12,900	12,400
Preparation of the financial statements	1,100	1,100
Total	<u>14,000</u>	<u>13,500</u>

15 Contingencies

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

16 Key Management Personnel Compensation

The total remuneration paid to key management personnel of the Company is \$ 420,963 (2024: \$ 384,967). This amount includes fees paid to directors amounting to \$26,350 (2024: \$30,470). For details of other transactions with related parties, refer to note 17.

Australian Association of Massage Therapists Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2025

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

18 Cash Flow Information

Reconciliation of cash flow from operations with result for the year

	2025	2024
	\$	\$
Net surplus/(deficit) for the year	(109,422)	(90,007)
Non cash items in result:		
Amortisation	169,281	155,094
Depreciation	6,213	6,981
(Gain)/loss on disposal of asset	-	201
Net fair value movement in financial assets	(80,844)	(80,148)
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	(25,778)	(24,829)
Increase/(decrease) in income in advance	18,595	(22,212)
Increase/(decrease) in trade and other payables	820	79,458
Increase/(decrease) in employee benefits	10,990	24,853
Cash flow from operations	(10,145)	49,391

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Notes to the Financial Statements

For the Year Ended 30 June 2025

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 outstandings and obligations of the Company. At 30 June 2025 the number of members was 8,134 (2024: 8,329).

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 2025

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.

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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 9 to 26, 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 2025 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 2025.

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

Chair.....



Director.....



Dated 09/10/2025

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 2025, 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 2025 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 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 report is intended solely for the Company and should not be distributed to or used by parties other than the Company. 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

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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 of 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 Boards' 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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Australian Association of Massage Therapists Ltd

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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

Peter Shields
Partner

Blackburn, Vic

Date: 10 October 2025

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