

Association of Massage Therapists

Annual Report 2021



Association of Massage Therapists Ltd
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IN 2021, ON BEHALF OF OUR MEMBERS WE:



Provided comprehensive guidance to AMT members and the wider massage therapy industry on how to navigate the COVID-19 pandemic



Spearheaded a grassroots campaign across multiple jurisdictions advocating for business support grants for the 90% of massage therapy businesses that do not turn over more than \$75,000 per annum



Provided guidance and template letters to members to campaign government for financial assistance packages to include businesses earning less than \$75,000 per annum



Updated our suite of COVID resources in line with rapidly evolving evidence and developed a vaccination fact sheet



Continued to provide a range of support measures to ease the financial strain on members during lockdowns:

- extended membership renewal payments by 3 months and offered payment plans
- provided 2 months amnesty on first aid renewals



Informed members about a range of accessible and affordable professional development opportunities, and facilitated online networking events for members impacted by lockdowns



Hosted record numbers at the AMT Annual General Meeting and Annual Conference held online



Engaged with 500 followers on Twitter with 274,000 impressions, and 9000 followers on Facebook reaching around 4000 users per week.



Published 38 articles on the AMT blog reaching an average of 2400 unique visitors a month, and published the fourth edition of the AMT yearbook



Represented AMT members to 38 private health insurance companies



Engaged with around 70 Registered Training Organisations and represented the massage therapy industry on the Industry Reference Committee under SkillsIQ

Governance



As a not-for-profit company, AMT is subject to the legal requirements of the Corporations Act (2001). The Association undergoes an annual company review and must report to the Australian Securities and Investments Commission.



AMT is governed by a Board of Directors, nominated and elected by the membership.



AMT directors are bound by the AMT Constitution and the Board Code of Conduct. The position is voluntary and unpaid.



AMT employed seven staff – five full time and two part time.



The AMT Constitution is reviewed and updated on an ongoing basis. Changes to the constitution must be passed by Special Resolution at a General Meeting of the membership. Such changes require a 75% majority vote.

AMT Biosecurity Committee COVID guidance 2021

AMT face-to-face event risk assessment

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Ventilation and Air Purification

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COVID-19 vaccination and your massage therapist

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COVID-19 vaccines are designed to prevent severe illness and death from COVID disease

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As healthcare practitioners, massage therapists have a duty of care to take all reasonable measures to protect their clients from serious illnesses such as COVID-19

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The Australian Government's policy is that receiving a vaccination is voluntary. AMT is strongly encouraging its practising members to undergo COVID-19 vaccination unless it is medically contraindicated

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Massage therapists who have a conscientious objection to COVID-19 vaccination must still comply with health department policies and guidelines relating to COVID-19 vaccination

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Massage therapists cannot provide advice or opinions about vaccinations to their clients

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Massage therapists cannot discriminate against clients based on their vaccination status.

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COVID-19 vaccination policy

This clinic welcomes clients who have received a COVID-19 vaccination.

Message therapy is contraindicated for the first 48-72 hours after receiving the vaccination: This is the period where you are most likely to experience the common side effects of vaccination, like headache, muscle and joint pain, and fever. Around 30% of people experience one or more of these reactions.

- Please avoid booking an appointment during this brief post-vaccine window.
- If you are feeling unwell please let us know.

If you experience any of the following side effects after a vaccination, you will need to seek urgent medical assistance:

- severe, persistent headaches that do not settle with paracetamol or other painkillers
- blurred vision
- weakness of face or limbs
- confusion or seizure
- shortness of breath that is not usual
- chest pain
- persistent abdominal pain
- leg swelling
- pin-prick rash or bruising not at the injection site that cannot be explained

We look forward to seeing you at your next appointment.

Preparing for your in-home massage treatment

Message therapists have a duty of care to protect their clients from transmission of COVID-19. This can be particularly challenging for your in-home mobile therapist because their work involves travelling between settings where they have less control over COVID risk mitigations such as ventilation.

There are some simple things that you can do to help your massage therapist provide COVIDsafe treatments in your home.

- Choose a large, well-ventilated room for the treatment and open the windows for at least 30 minutes before your appointment. If you can find a suitable outdoor area, even better.
- Turn off air-conditioning and heating systems that recirculate air. If you have an air purifier, have it running in the treatment space.
- Make sure other members of the house stay away throughout the treatment, unless specifically needed to facilitate the treatment.
- Wear a mask. Your therapist will be wearing a respirator mask (N95/P2).
- Cancel your appointment if anyone in the household has been directed to isolate. Tell your therapist if anyone in the house is unwell.
- Check local COVID exposure sites prior to booking an appointment.
- Allow your therapist to monitor CO₂ during the treatment to assess air-quality.
- Get vaccinated for COVID-19. Current evidence shows that you are 20 times more likely to infect your massage therapist if you are not vaccinated.

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AMT Vaccination Fact Sheet

KEY POINTS

- Message therapists cannot provide advice or opinions about vaccinations to their clients.
- Pfizer, Astra Zeneca and Novavax are the three vaccines included in the current Australian vaccination rollout strategy.
- Depending on age and health status, massage therapists are likely to be vaccinated during phase 2 of the rollout, after vulnerable populations and frontline workers.
- Ongoing non-pharmaceutical measures, such as masks, ventilation, respiratory and hand hygiene, will still be needed.
- Message therapists who do not undergo vaccination will need to review their risk assessments and carefully consider their capacity to treat clients in vulnerable categories.
- Message therapists cannot refuse treatment to clients based on their vaccination status.

Chairperson's Message by Subhadra Gerard



As we embarked on 2021, it was hard to escape the feeling of déjà vu – that we were heading into a lot more of the same that we experienced in 2020.

At the beginning of the year, there were several COVID-19 outbreaks. The one of biggest concern was across the entire Greater Sydney area, but there were also outbreaks across Victoria, southern Queensland, and even south-west Western Australia. And so it continued, here and there, throughout the year.

In late February the COVID-19 vaccination program was under way. The AMT Biosecurity Committee, that had already been hugely active in 2020, promptly reconvened and produced the AMT Vaccination Fact Sheet, with clear information about the types of vaccines being rolled out in Australia, including their efficacy and safety; the vaccination rollout timetable; and implications for massage therapists.

February was also the month when applications opened for AMT's annual mentoring program. The Board is fully supportive of this innovative program and we look forward to it going from strength to strength.

The JobKeeper support program wrapped up at the end of March. This meant that the economic pain that was deferred in 2020 came home to roost for quite a few massage therapy businesses in 2021. The Federal and various State/Territory governments made business support grants available in lockdowns but they set a minimum gross income threshold of \$75,000. Unfortunately, 90% of AMT members did not meet that criterion. This led AMT to spearhead grassroots campaigns during the year to have the eligibility changed.

In May, AMT ran its second virtual AGM. A big thank you to all the attendees for bringing a huge sense of community to the event. This AGM was noteworthy in that it marked the stepping down of two longstanding board members, Derek Zorzit and Dave Moore. Derek and Dave are part of the very backbone of AMT. Over many years they have donated so much time and energy to the Association, particularly through their boardroom duties.

The AGM was also noteworthy in that the incoming board included directors from 5 jurisdictions, namely Queensland, New South Wales, Victoria, South Australia and Western Australia. It's always great to see the AMT Board broadly reflecting the geographical spread of the membership.

In June 2021 the Delta variant of COVID-19 got a foothold in Australia. The new level of risk posed by the more transmissible variant, as well as the broader mainstream acceptance that airborne transmission was the primary mode, triggered the Biosecurity Committee to swing into action again to create the Ventilation and Air Purification fact sheet, and review/update the whole suite of COVID resources and fact sheets produced in 2020. On behalf of all members, I would like to take this opportunity to offer heartfelt thanks for the dedication of the committee in providing this world class guidance.

AMT held its second online conference in October. It was a wonderful demonstration of how much depth we have in our membership: all the presenters were our very own colleagues. One of the presenters, Dr Sarah Fogarty, shared the preliminary findings from the 'Impact of COVID on the professional identity of massage therapists' research project, which held space for many AMT members to share their experiences of the pandemic.



AMT Virtual Conference 2021 Program Cover

On behalf of the membership, I would like to extend a huge thank you to our wonderful head office team: Rebecca Barnett, Katie Snell, Scott Lloyd-Owen, Rema Zogabe, Shady Badawy, Declan Parkee, Belinda Barrett and Bianka Bartora. They have done an amazing job of providing service and support to our membership through especially challenging times. The Head Office team assisted members in 8 different jurisdictions during the entire COVID-19 pandemic, which meant continuously staying across shifting public health orders that were not nationally consistent – that's a lot of balls to keep in the air.

Sadly, I also want to acknowledge that we lost a few more members along the way who, whether for financial, health or other reasons, chose to call it a day and move on to other endeavours. I am sure you all join me in wishing them the very best.

Finally, I'd like to give a shout out and celebrate all of you out there - the members. You are the true representatives of AMT. Our flagbearers. Because of your thorough professionalism, your ethical behaviour and your sharing of AMT's key values, AMT remains the premier representative body for massage therapists in Australia. Long may that continue!

Secretary's Report by Katie Snell



Once again, 2021 brought us constant blows from the COVID-19 pandemic, this time with new variants that were more transmissible than what we had seen in 2020.

So, what did that mean for AMT and its members?

It meant that we could not just return to business as usual in 2021 because there was a whole new swag of challenges to face and information to process. Yet again, most of AMT's resources were focused on the COVID-19 pandemic, and providing clear information and support to members.

Forever-changing public health orders across the various jurisdictions became the bane of everyone's lives. You can imagine that this made our workload in Head Office increase dramatically - again we were fielding hundreds of calls and emails from members and non-members seeking advice and clarity.

With membership growing, the workload increasing and a staff member going on maternity leave at the end of 2021, we welcomed a new trainee, Bianka Bartora, to the AMT team in May 2021. Not long after Bianka started, AMT staff found themselves in lockdown again along with the rest of Greater Sydney (NSW) and Victoria.

With new evidence and information emerging at a rapid rate, AMT's Biosecurity Committee reconvened to review the COVID resources developed in 2020. The Committee incorporated extensive updates to the mask fact sheet, the ventilation and air purification fact sheet, and the COVID-19 treatment setting risk snapshots, including specific provisions for air quality and ventilation standards to address the risk of airborne transmission of COVID. They also developed new resources, including the vaccine fact sheet and a COVID-19 vaccination policy to use in your clinic. All these amazing resources are on the AMT website so if you have not looked at them, please do.

AMT's advice remains the same - you should be exceeding the public health orders by doing your risk assessments and implementing meaningful mitigations to reduce the transmission of COVID.

Once again, COVID forced our hand and we moved both the AGM and annual conference onto online formats. We had record numbers at the AGM and webinar (180) and the pre-conference webinar (109). We were delighted to have 295 members online at the conference.

2021 also marked the first full year of all AMT members being on our reflection-based professional development system. We conduct audits of members professional development records on an ongoing basis and it is pleasing to see that the majority of members have embraced the new system. We thank you for taking the time to complete your reflections and for putting thought into your professional development.

AMT also hosted the third official Mentoring Program, with 17 pairs successfully completing the program. Not surprisingly, COVID-19 was the most cited factor by both mentees and mentors for not being able to complete all their goals. Despite this, the feedback was resoundingly positive, with mentees saying they felt a greater sense of confidence in a variety of areas, and that the program had helped them to establish better relationships within the industry.

Thank you to everyone who participated in the program. As program manager, I want to particularly acknowledge the mentors who continue to return across repeated intakes.

In spite of COVID, AMT's membership still grew. At the close of 2021 we had 3467 members, a slight increase relative to last year of 0.55%.

Faced with adversity, AMT still managed to achieve a lot throughout 2021, providing ongoing support to members in a variety of ways:



AMT spearheaded a grassroots campaign across multiple jurisdictions advocating for business support grants for the 90% of massage therapy businesses that do not turn over more than \$75,000 per annum



AMT continued to offer renewal extensions and payment plans to members financially impacted by the pandemic



AMT compiled a suggested PD guide, including events run by AMT such as the virtual conference



AMT provided guidance and template letters to members to campaign government for financial assistance packages to include businesses earning less than \$75,000 per annum



AMT continued to offer extensions on first aid renewals, particularly for Victorian and NSW members who experienced extended lockdowns



AMT facilitated online networking events for members impacted by lockdowns



AMT updated our suite of COVID resources in line with rapidly evolving evidence and developed a vaccination fact sheet



AMT posted regular updates on social media and articles on the blog

I would like to extend my sincere thanks to the members of the AMT board, the Biosecurity Committee and my amazing colleagues in head office — Beck, Scott, Rema, Belinda, Shady, Declan and Bianca. You are all incredible and worked so hard during yet another extremely difficult and tumultuous year. Your dedication to providing the best support and service we possibly can makes me very proud to be part of the AMT team.

I am privileged to work alongside such incredible people.

I would also like to farewell longstanding board member Michelle McKerron. You have provided such amazing support and service during your time on the board, and we'd like to thank you for everything you have contributed and achieved during your time as an AMT board member.

Lastly, I would like to thank you, our members, for your support and for standing with AMT through 2021. We know it was not easy but without you we would not be here so thank you for being part of the AMT community. We look forward to continuing to lead you through 2022.

Here is our report card for 2021, measuring our progress against the objectives in the AMT strategic plan.

Objective: Members are skilled, informed and engaged

- AMT disseminated regular research highlights via its social media platforms, including emerging evidence about COVID-19 that underpinned the massage therapy industry response.
- AMT ran its second virtual AGM and virtual annual conference featuring presentations on a range of current topics.
- AMT facilitated online networking events for members impacted by lockdowns.
- AMT engaged with members via social media channels, email and the AMT blog.
- AMT committed to updating and disseminating the calendar of professional development suggestions, providing information about a range of accessible and affordable PD options.
- AMT sent out email updates relating to managing the impacts of COVID-19.
- AMT provided guidance and template letters to members to campaign government for financial assistance packages to include businesses earning less than \$75,000 per annum.

Objective: Members are supported in clinical practice

- AMT updated its suite of COVID-19 resources in line with rapidly evolving evidence and developed a vaccination fact sheet.
- AMT spearheaded a grassroots campaign across multiple jurisdictions advocating for business support grants for the 90% of massage therapy businesses that do not turn over more than \$75,000 per annum.
- AMT developed comprehensive risk assessment tools for the massage therapy industry.
- AMT ran its third official mentoring program.
- AMT made ongoing improvements to the member portal to support members to maintain membership compliance.
- AMT continued to upload practice templates, fact sheets, promotional resources and other clinic resources to the AMT website.
- AMT provided regular updates and breaking news on issues impacting practice via the AMT blog, email updates, the AMT website, Facebook and Twitter.
- AMT made evidence-informed resources available to members via the AMT blog, email updates, the AMT website, Facebook and Twitter.
- AMT continued to publish updates and articles on the AMT blog that are broadly disseminated both nationally and internationally.
- AMT reaccredited with all private health funds.

Objective: Massage Therapy is an evidence-based health intervention

- AMT disseminated regular research highlights via the AMT blog and social media.
- AMT continued to build links with tertiary institutes to foster research partnerships.
- AMT's voice was represented on the Complementary Health Industry Reference Committee under Skills IQ, working to ensure that national training package qualifications are responsive to priority areas of healthcare within Australia.

Objective: Massage therapy is recognised as a distinct healthcare intervention

- AMT articulated a distinct Scope of Practice for massage therapy via the AMT Code of Practice.
- AMT undertook significant government advocacy to highlight the unique threats posed by COVID-19 to the massage therapy profession.
- AMT informed Federal, State and Territory governments of the comprehensive, industry-specific COVID resources developed to support the massage therapy profession to navigate the COVID landscape.

Objective: Australians recognise massage therapy as a health service

- AMT continued to make its classified research database publicly available via the AMT website.
- AMT made evidence-based resources and information available to the public via Facebook and Twitter. We engaged with 500 followers on Twitter with 274,000 impressions, and 9000 followers on Facebook reaching around 4000 users per week.
- AMT reaccredited with all private health funds.
- AMT developed infographics explaining the evidence-based benefits of massage therapy for specific conditions.
- AMT engaged with the training package review process to ensure that nationally recognised qualifications are responsive to priority areas of healthcare within Australia.

Objective: The practice of massage therapy in Australia is supported by a sustainable and coherent model for regulation

- AMT ensured that its members continue to comply with our mandatory police check requirement, currency of insurance and first aid, and ongoing professional development.
- AMT reviewed its position statement on regulation of the massage therapy industry.

Objective: The Australian public recognises the health benefits of Massage Therapy

- AMT continued to make its classified research database publicly available via the AMT website.
- AMT made evidence-based resources and information available to the public via Facebook and Twitter. We engaged with 500 followers on Twitter with 274,000 impressions, and 9000 followers on Facebook reaching around 4000 users per week.

Objective: Health practitioners recognise the benefits of Massage Therapy

- AMT provided regular updates and breaking news on issues impacting practice via the AMT blog, email updates, the AMT website, Facebook and Twitter.
- AMT made evidence-informed resources available via the AMT blog, email updates, the AMT website, Facebook and Twitter.
- AMT continued to publish updates and articles on the AMT blog that are broadly disseminated both nationally and internationally.
- AMT continued to make its classified research database publicly available via the AMT website.

Objective: Australians have the information, knowledge and resources to choose a qualified massage therapist

- AMT promoted members via its public Facebook page.
- AMT promoted members via its 'Find a Therapist' search facility on the AMT website.
- AMT developed and published infographics promoting the benefits of massage for mental health and massage and osteoarthritis.

Treasurer's Report by Joanna Cotterall



In 2020, Australia was well placed with Federal and State Government assistance packages to help ease the burden due to Covid-19 lockdowns and restrictions. However, many of the 2021 assistance packages were designed for large corporations, big business and some not-for-profits. Unfortunately, Sole Traders often missed out on this financial assistance due to eligibility criteria.

AMT was fortunate to have access to some of the financial assistance provided by both Federal and State Government. I want to bring your attention to this as the revenue (income) figures for both 2020 and 2021 reflect these assistance packages.

So how did AMT fair financially in 2021 compared to the previous year?

AMT's overall revenue for 2021 was just over \$777,494, a decrease of \$157,143 on the previous year. The main cause of the reported decrease was the receipt of government assistance during the 2020 Covid-19 crisis, principally in the form of JobKeeper. In 2020 this amounted to \$209,327 compared to \$5,906 in 2021.

As you will appreciate, AMT's main income stream is our membership fees. And last year that revenue amounted to \$709,760 with the previous year (2020) amounting to \$660,291, therefore we have had an increase of \$49,469 or 7% in membership revenue.

What about our other main sources of revenue?

- Conference fees revenue, at \$28,297, decreased by \$2,167 on 2020.
- Workshop fees revenue, at \$6,055, increased by \$3,173 on 2020.

On the expenses side, total spending was \$841,582. This was an increase from 2020 by \$60,753. We can highlight the following items:

- Wages and salaries increased by \$2,328 in 2021
 - There were some pay-rise tweaks for the HO team.
- Superannuation payments increased by \$2,012
 - Following the increase in wages payments.

- Annual Leave payments, including leave loading, increased by \$7,332
 - AMT encourage the HO team to take annual leave during lockdowns.
- General expenses increased by \$36,869
 - AMT had some IT upgrades, Scott travelled for important industry meetings (between Covid-19 lockdowns) and we had the addition of trainees to our HO team.

We paid a modest \$611.00 in income tax, this led to an operating loss for 2021 of \$64,696. Let me remind you here again of the Government assistance received in 2020. In 2021 AMT received just shy of \$6,000 in State Grant assistance - a decrease in Government assistance of \$203,000.

It will take a few years to know the full impact of Covid-19 on AMT's financial position. In saying this AMT has a healthy asset to liability ratio; positive equity and an increasing membership base (this is very exciting!).

In conclusion, AMT's equity (or its asset less liability worth), on 31 December 2020 AMT was worth \$449,168. On 31 December 2021 AMT was now worth \$384,472. A decrease in equity of \$64,696 (our operating loss).

Statement of Comprehensive Income

for the year ended 31 December 2021

	Note	Dec 2021 \$	Dec 2020 \$
Revenue	3	777,494	934,637
Wages, contractors & superannuation	3	(590,008)	(566,284)
Depreciation and amortisation expenses	3	(23,575)	(20,988)
Other expenses from ordinary activities	3	(227,996)	(193,557)
Profit/(Loss) before income tax		(64,085)	153,808
Income tax expense	4	(611)	(208)
Profit/(Loss) for the year		(64,696)	153,600
Other comprehensive income/(loss) for the year, net of tax		-	-
Total comprehensive income/(loss) for the year		(64,696)	153,600

Statement of Financial Position

for the Financial Year ended 31 December 2021

	Note	Dec 2021	Dec 2020
		\$	\$
ASSETS			
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS	5	426,210	469,415
Trade and other receivables	6	9,059	4,655
INVENTORIES	7	2,364	3,076
Other assets	8	37,879	37,879
TOTAL CURRENT ASSETS		475,512	515,025
NON-CURRENT ASSETS		60,605	63,368
Other assets	8	11,000	11,000
Property, plant and equipment	9	71,605	74,368
TOTAL NON-CURRENT ASSETS		71,605	74,368
TOTAL ASSETS		547,117	589,393

Statement of Financial Position (cont.)

for the Financial Year ended 31 December 2021

	Note	Dec 2021 \$	Dec 2020 \$
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	38,409	34,461
Provisions	11	107,892	77,852
TOTAL CURRENT LIABILITIES		146,301	112,313
NON-CURRENT LIABILITIES			
Provisions	11	16,344	27,912
TOTAL NON-CURRENT LIABILITIES		16,344	27,912
TOTAL LIABILITIES		162,645	140,225
NET ASSETS		384,472	449,168
EQUITY			
Retained earnings		384,472	295,568
Current year earnings		384,472	153,600
TOTAL EQUITY		449,168	449,168

Statement of Changes in Equity

for the Financial Year ended 31 December 2021

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2021	449,168	449,168
Comprehensive income		
Profit for the year	(64,696)	(64,696)
Other comprehensive income	-	-
Total comprehensive income	(64,696)	(64,696)
Balance at 31 December 2021	384,472	384,472
Balance at 1 January 2020	295,568	295,568
Comprehensive income		
Loss for the year	153,600	153,600
Other comprehensive income	-	-
Total comprehensive income/(loss)	153,600	153,600
Balance at 31 December 2021	449,168	449,168

Statement of Cash Flows

for the Financial Year ended 31 December 2021

	Note	Dec 2021 \$	Dec 2020 \$
Cash flows from operating activities			
Receipts from operations		772,664	936,292
Payments to suppliers and employees		(794,872)	(755,871)
Interest received		426	1,042
Income tax paid		(611)	(208)
Net cash generated from operating activities	12	(22,393)	181,255
Cash flows from investing activities			
Payment for plant and equipment		(20,812)	(20,963)
Net cash (used in) investing activities		(20,812)	(20,963)
Net increase/(decrease) in cash held		(43,205)	160,292
Cash at the beginning of the financial year		469,415	209,123
Cash at the end of the financial year	5	426,210	469,145

Notes to the Financial Statements

for the Financial Year ended 31 December 2021

Operating Profit or Loss

The operating profit or loss before income tax includes the following items of revenue and expense:

	2021	2020
	\$	\$
Revenue		
Membership fees	715,569	659,673
Conference fees	28,297	30,464
Advertising income	4,347	5,941
Workshops	6,055	2,865
Merchandise sales	1,432	3,626
Region meeting fees	-	838
Mentoring fees	2,909	-
Interest income	426	1,042
Other income	18,459	230,188
	777,494	934,637

Notes to the Financial Statements (cont.)

	2021	2020
	\$	\$
Expenses		
Conference fees	4,420	1,350
Audit fees	5,400	5,300
Depreciation	23,575	20,988
Raw materials and consumables used	478	1,490
Wages & salaries	471,718	469,390
Superannuation	51,013	49,001
Annual leave	51,231	43,899
Long service leave	16,046	3,994
Mentoring expenses	14,060	19,742
Rent	40,960	40,960
Insurance	6,360	5,266
All other expenses	156,318	119,449
	841,579	780,829

Notes to the Financial Statements (cont.)

Income Tax

The prima facie tax payable on profit before income tax is as follows:

	2021	2020
	\$	\$
Prima facie tax payable on profit/(loss) from ordinary activities before income tax at 26% (2020: 27.5%)	(16,662)	42,240
Less:		
Tax effect of:		
– Non-taxable member income arising from the principle of mutuality	(17,841)	42,032
– Over/(under) provision prior year	568	-
Income tax attributable to entity	611	208

Notes to the Financial Statements (cont.)

Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at Bank	408,732	428,306
Electronic Trading Account	16,976	40,607
Cash on Hand	502	502
	426,210	469,415

Notes to the Financial Statements (cont.)

Trade and Other Receivables

	2021	2020
	\$	\$
Trade Debtors	9,059	4,655
	9,059	4,655

Notes to the Financial Statements (cont.)

Inventories

	2021	2020
	\$	\$
Inventories	2,364	3,076
	2,364	3,076

Notes to the Financial Statements (cont.)

Other Assets

	2021	2020
	\$	\$
Current		
Regional Meeting Accounts	22,647	22,647
Prepaid License Fees	15,232	15,232
	57,879	37,879
Non-current	11,000	
Lease Deposit (non-current)	11,000	11,000
	11,000	11,000

Notes to the Financial Statements (cont.)

Plant and Equipment

	2021	2020
	\$	\$
At cost	240,106	219,294
Less accumulated depreciation	(179,501)	(155,926)
	60,605	63,368

Notes to the Financial Statements (cont.)

Trade and Other Payables

	2021	2020
	\$	\$
GST payable	12,124	10,056
Superannuation payable	13,684	13,016
PAYG Instalment	-	232
PAYG withholding	12,601	11,157
	38,409	34,461

Notes to the Financial Statements (cont.)

Provisions

	2021	2020
	\$	\$
Current		
Provisions for income tax	483	(721)
Provisions for annual leave	65,940	64,717
Provision for long service leave	41,469	13,856
	107,892	77,852
Non-Current		
Provision for long service leave	16,344	27,912
	16,344	27,912

Notes to the Financial Statements (cont.)

Cash Flow Information

	2021	2020
	\$	\$
Reconciliation of cash flow from operations with profit after tax		
Profit/(Loss) after income tax	(64,696)	153,600
Non-cash flows in profit:		
– Depreciation	23,575	20,988
Changes in assets and liabilities		
– (Increase)/decrease in trade and receivables	(4,404)	2,697
– (Increase) in inventories	-	(1,054)
– (Increase)/decrease in other assets	712	(10,780)
– increase in trade and payables	3,949	2,315
– increase in provisions	18,471	13,489
	(22,393)	181,255

Notes to the Financial Statements (cont.)

Entity Details

The registered office and principal place of the company is:
Association of Massage Therapists Ltd
Suite 3.02, 22 – 36 Mountain Street, Ultimo, NSW, 2007

Notes to the Financial Statements (cont.)

Related Party Transactions

Key Management Personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the association, directly or indirectly, including its committee members, is considered key management personnel.

	2021	2020
	\$	\$
Key management personnel compensation:		
– short-term benefits	225,036	223,756
– post-employment benefits	21,601	21,148
	246,637	244,904

The Board

CHAIRPERSON

Subhadra Gerard

VICE-CHAIRPERSON

Kristy Baird

TREASURER

Joanna Cotterall

DIRECTORS

Michelle McKerron

Jessica Gawne

Ian Lim

Katherine Potter

Youjung Suh

Head Office Staff

REBECCA BARNETT

Chief Executive Officer

KATIE SNELL

Operations Manager

SCOTT LLOYD-OWEN

Industry Engagement Manager

REMA ZOGABE

Administration Officer

BELINDA BARRETT

Administration Officer

SHADY BADAWY

Administration Officer

DECLAN PARKEE

Administration Officer



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Established 1966