

Association of Massage Therapists

Annual Report 2025



Association of Massage Therapists Ltd
PO Box 1022 Glenquarie NSW 2564
T: 02 9211 2441 | F: 02 9211 2281
info@amt.org.au
www.amt.org.au

Contents

Governance	4
Report from the AMT Board	6
Company Secretary's report	8
Finance Committee Report	13
Statement of Profit or Loss and Other Comprehensive Income	14
Statement of Financial Position	15
Statement of Changes in Equity	17
Statement of Cash Flows	18
Notes to the financial statements	19
The Board	35
Head Office Staff	35

IN 2025, ON BEHALF OF AMT MEMBERS WE:



Campaigned to have remedial massage therapists recognised within the NDIS.



Lobbied for remedial massage therapists to be eligible for Health Practitioner Identifiers (HPIs).



Continued to engage with CSIRO's Sparked project to ensure that the massage therapy industry has cohesive terms represented on international and Australian databases.



Continued to build a partnership with Provider Connect Australia to ensure that members are included in digital health reform.



Guided 13 matched mentor/mentee pairs through the 7th intake of AMT's in-house mentoring scheme.



Hosted professional development events, including wet labs, webinars, workshops, in-person networking sessions and the AMT virtual conference.



Informed members about other accessible and affordable professional development opportunities.



Published three comprehensive position statements on the Use of Artificial Intelligence, Use of Electro and Photobiomodulation Therapies, and Cosmetic Claims in Massage Therapy.



Updated AMT's graded research database.



Engaged with over 20,000 followers across AMT's social media platforms.



Represented eligible AMT members to 45 private health insurance companies.

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](#), the [AMT Board Charter](#) and the [Board Code of Conduct](#). The position is voluntary and unpaid.



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 employed six staff – three full time and three part time

Becoming a health fund provider



2022 – 2027 strategic plan

Vision
Australians have access to safe, ethical and evidence-informed massage therapy treatment within the Australian health care system.

Our mission is to:

- Support our members
- Professional practice
- Educate and inform the public and other healthcare professionals

AMT values

<p>Best practice</p> <p>We support our members to deliver evidence informed, skilled and ethical care.</p>	<p>Participation</p> <p>We encourage our members to connect and engage with colleagues.</p>	<p>Leadership</p> <p>We have set the agenda for industry advocacy since 1966.</p>	<p>Openness</p> <p>We strive for the highest standards of transparency and accountability.</p>	<p>Client focus</p> <p>We put quality and safety of care at the heart of our agenda.</p>
---	--	--	---	---

Association of Massage Therapists

Phone: 02 9211 2441 | Fax: 02 9211 2281 | info@amt.org.au | www.amt.org.au

AMT Virtual Conference 2025
Partners in Healthcare

At this year's AMT Conference, we will explore the role of massage therapists as integral partners in healthcare, highlighting how collaboration across disciplines enhances patient outcomes and supports whole-person care while also strengthening the visibility, credibility, and professional development of the massage industry.

AMT Constitution (Rules)

Association of Massage Therapists Ltd
ACIN 001 859 285
ABN 32 001 859 285
(a company limited by guarantee not having a share capital)

Report from the AMT Board

We would like to kick off this report by observing AMT's time-honoured tradition of characterising a past year through a single theme. We flirted with borrowing Greg Lehman's rehab schtick and going with "calm shit down, build shit up" but that's probably way too swearsy to include in an Annual Report. So, we have settled with something much more genteel. We bring you:

GRAND DESIGNS

In this episode, Kevin McCloud follows some of AMT's most ambitious self-building projects, as hard-working AMT staff and directors knock down, redesign and construct their dream association.



Part 1: The physical move

After more than a decade in Ultimo, AMT closed the door on its physical office for the last time in June 2025. The decision to vacate was, at its core, a practical one. Our head office team has demonstrated conclusively, across sustained periods of disruption and adaptation, that AMT can operate without a fixed premises. The funds previously directed to rent, utilities, and the gentle art of keeping an aging photocopier in working order when bits of the office ceiling collapse due to storm damage, can now be directed where they belong: services for members and the long-term financial resilience of the Association.

AMT has always lived more in the work of our staff, our directors and our members than a specific post code anyway. In many ways, not having physical real estate any more is a fitting metaphor for the truly distributed places where the AMT community lives and breathes.

The Board is grateful to every staff member who helped to navigate the office pack up, including the digitisation of 10-filing cabinets-worth of member records, with such good humour and professionalism. We have been reliably informed that the paper cut count was surprisingly low.

Part 2: The governance renovation

If letting go of the physical office was the tangible change to AMT's 2025 real estate portfolio, governance renovation was the metaphorical formwork on AMT's foundations. This phase of renovation isn't pretty or photogenic – there's not much in the way of satisfying before and after shots to gawp at but the work still supports a structure that is built to last.

We are proud to report that, following an extensive period of review and member consultation, a substantially revised AMT Constitution was put to member vote at a Special General Meeting held in October 2025. The Board is deeply grateful to every member who engaged with the process, asked questions, and ultimately trusted us to get it right.

The revised Constitution is not a light refresh. It is a full structural renovation: new load-bearing walls, rewired throughout, replumbed where necessary, and with several long-overdue additions that the previous layout simply could not accommodate. Some of the highlights include:

- The language has been modernised to make the rules easier to read and interpret. No more arcane, impenetrable clauses like "the party of the first part".
- Board composition and election processes have been clarified to ensure transparent, equitable pathways to directorship and reduce the scope for ambiguity.

-
- Three-year terms and maximum terms for directors have been set to ensure a balance between continuity and renewal on the Board.
 - Meeting procedures and decision-making have been modernised to reflect the reality of a geographically dispersed organisation operating in a hybrid environment.

Part 3: A new building contract

Along with constitutional reform, 2025 saw the Board develop its first formal Charter.

If the AMT Constitution is the title deed of AMT (the foundational document that establishes ownership and structure), then the brand new AMT Board Charter is the building contract, detailing specifically how the Board will operate. It is, in short, the document that ensures the Board behaves like a Board, regardless of who is sitting around the table.

Boards without charters often rely on convention, assumption, and institutional memory without realising it, but they're fragile foundations. When board composition changes so can the unwritten rules, with results that range from mildly inconvenient to genuinely damaging.

The AMT Board Charter establishes, in plain terms, the role and responsibilities of the Board; the distinction between governance and operational management; the conduct expected of directors; and the relationship between the Board and the AMT management team.

Part 4: A house in order

Much of the AMT Board's focus and effort in 2025 was not flashy or glamorous. Constitutional reform doesn't generate the kind of engagement that a viral social media post does, and a Board Charter does not offer the immediate, tangible satisfaction of a mentoring match or a well-run campaign. But it is foundational work, and the Board is acutely conscious that everything else AMT does - its advocacy, its professional development, its member services, its voice in the health sector - rests on the quality and durability of the governance underneath it.

We are also conscious that governance reform is only valuable if it is actually lived. A Constitution is words on paper until the Board applies it. A Charter is aspirational until directors hold each other to it. The commitment the Board has made is to treat these documents not as tick-box compliance artefacts but as genuine guides to how we operate.

The Board extends its sincere and wholehearted thanks to the head office team who keep AMT running with skill, patience, and the occasional heroic willingness to track down a document that was last seen sometime around 1998. You are what makes the new structure worth having. And to our members: thank you for your patience during a year of necessary, if not always visible and exciting, change. In the words of Paul Keating "It was the governance reform we had to have".

The house is in better order. We are proud of that and we are excited about what we can build from here.

Company Secretary's report

Katie Snell

If the Board's report gave you Grand Designs, consider this secretary's report the project diary – a running log of what was actually going on at the build site. So, strap on your hard hats while we do this site inspection.

Packing up AMT head office

2025 began with a literal big bang: the collapse of part of the roof at AMT Head Office during one of Sydney's big summer storm events. This really felt like a sign from the gods that we'd made the right decision to give up the office lease and go fully remote.

It is impossible to pack up a shared workspace without confronting an enormous amount of accumulated history: the good, the awkward, the hilarious, and the genuinely miraculous. We look forward to sharing snippets from the original AMT minutes book we unearthed during the pack up, as we celebrate AMT's 60th anniversary.

From a strictly operational standpoint, I can tell you that the process of vacating the office involved digitising 10 filing cabinets of member records, a fair amount of staple-related angst, and a great deal of good humour under pressure. It's actually quite difficult to communicate the scale of the endeavour but the 7 secure document disposal bins we filled might go some way towards creating a picture.

Despite the challenges, AMT staff worked tirelessly to complete the pack-up, even while continuing day-to-day operations and projects with minimal disruption. A huge thank you to Bianka, Rema, Dave, Shady, Beck and Josh for their incredible hard work, flexibility, and dedication throughout this intense and demanding project.

Provider Connect Australia

AMT began working with Provider Connect Australia (PCA), an initiative of the Australian Digital Health Agency, at the end of 2024 to pave the way for AMT members to obtain Health Practitioner Identifier numbers (HPI-Is) issued through Medicare. The long-term goal of this work is to support progress toward a single provider number for private health funds.

We were excited to continue this partnership into 2025 and invited 20 senior AMT members to participate in an exclusive pilot program with PCA and AMT. The pilot aimed to guide members through setting up a PRODA account, registering on the PCA platform, and obtaining an HPI-I. A key objective was to document the process and develop resources for members ahead of the next phase of the project, pending legislative changes to the Healthcare Identifiers Act 2010.

Sadly, we received disappointing news at the end of 2025. The legislative amendments to the Healthcare Identifiers Act 2010 introduced a minimum AQF Level 7 qualification requirement for HPI-I eligibility, which is a university degree-level threshold.

As most AMT members hold AQF Level 5 (Diploma) or Level 6 (Advanced Diploma) qualifications, this change removed the pathway for the majority of massage therapists to access these identifiers, despite more than 18 months of collaborative work with the Australian Digital Health Agency and Services Australia.

AMT wrote to the Minister for Health, Mark Butler, seeking consultation on the impact of these amendments on the profession. The response, unfortunately, provided little prospect or hope that a reconsideration was forthcoming.

We would like to sincerely thank the members who participated in the pilot program. While the outcome was not what we had hoped for, your willingness to contribute helped to inform AMT's ongoing advocacy efforts. We plan to continue building the case for HPI-I eligibility and our work with Provider Connect Australia to establish an alternate pathway for AMT members to interact within the digital health landscape.

Changes to HCF reporting and provider number requirements

While we were knee deep in the office pack up, HCF announced significant changes to its reporting requirements, including the introduction of a discrete provider number for every registered practice location.

In July, HCF supplied thousands of provider number records linked to individual practice addresses, all of which needed to be imported, verified, and integrated into AMT's systems. Extensive updates and testing were required to ensure compliance ahead of implementation. Fortunately, some delays and technical hitches on HCF's side gave our team additional time to finalise the work.

I want to sincerely acknowledge the Head Office team for the enormous effort involved in delivering this project. It was painstaking, highly technical, and relentless. Even now, we are still chasing HCF for missing provider numbers, particularly connected to long-established clinic locations.

[New partnership with Guild Insurance](#)

For many years, AMT maintained a preferred provider partnership with a boutique insurer we believed was serving our members well. It was a small operator, with roughly the same staffing size as AMT, so we got to know each other on a first-name basis. However, our boutique insurer was bought out by a larger entity and a new underwriter came with stipulations and exclusions that hurt many AMT members in the hip pocket, significantly increasing the cost of their policy cover. Customer service also declined and we lost the personal connection we'd had.

At the end of 2024, we began the work of finding a better alternative, a responsibility we take seriously. After 8 months of researching alternatives, dialogue, due diligence and relationship building, we officially announced a new partnership with Guild Insurance in August 2025.

Guild has extensive experience insuring allied health professionals, and that background mattered to us. It meant we could work with them to develop cover that is genuinely informed by the realities of massage therapy practice, rather than adapted from something generic.

One of the deciding factors for choosing Guild was that their entire operation is based in Australia. What that means in practise is that AMT members have access to competitive rates, the ability to pay for insurance in monthly instalments at no extra cost, and, significantly for AMT, direct access to decision-makers and underwriters.

Guild also provides access to RiskHQ, an online risk management platform, and legal support through Meridian Lawyers.

What has stood out to us the most in the first 9 months of working with Guild is their willingness to invest in member education. They presented at the 2025 AMT Conference, and then delivered a dedicated webinar on professional insurance, coverage inclusions, and risk management considerations specific to massage therapy. Keep your eyes peeled for their upcoming webinar in July.

We'll continue working with Guild to make sure the partnership keeps pace with the needs of AMT members.

[Professional development events](#)

On the subject of professional development, AMT delivered a diverse range of PD opportunities aimed at supporting members to maintain and enhance their knowledge, skills, and professional practice. These events enabled members to expand their clinical expertise, stay informed on industry developments, strengthen business and compliance knowledge, and connect with colleagues across the profession.

AMT's professional development calendar and suggested events continue to prioritise accessible and affordable learning opportunities, helping to ensure that continuing education remains achievable despite mounting cost-of-living pressures.

[Mentoring program](#)

The seventh intake of AMT's mentoring program continued to support and develop the next generation of industry leaders. The program has been an important part of AMT's workforce development strategy, fostering meaningful connections between experienced practitioners and those newer to the profession.

The long-term relationships formed through the initiative, many continuing well beyond the formal mentoring period, highlight the program's lasting impact on professional growth, confidence, and industry connection.



A special shout out to all mentors who generously volunteer their time, experience, and knowledge to the program. Your guidance plays a vital role in supporting emerging practitioners and strengthening the profession. We are especially grateful to those who return year after year, demonstrating the strength, generosity, and ongoing commitment within the AMT community.

Position statements and resources

AMT released three new position statements in 2025, addressing areas where professional practice is rapidly changing and where members need clear, evidence-informed guidance to protect both their clients and themselves.

The first addresses cosmetic claims in massage therapy practice, where commercial pressures are pushing practitioners towards advertising outcomes that evidence does not support. Given that the various jurisdictional versions of the National Code of Conduct all include stipulations around not making unsubstantiated claims, this poses a significant risk to unsuspecting AMT members.

The position statement establishes that claims of cosmetic benefit, whether for facial rejuvenation, cellulite reduction, or weight loss, are not consistent with the current evidence, fall outside the scope of massage therapy practice, and carry genuine legal risk under Australian Consumer Law and applicable codes of conduct.

It is the kind of unambiguous guidance members need when navigating marketing decisions.

The second position statement covers the use of electrotherapy and photobiomodulation therapy, including TENS, EMS, low-level laser therapy, and LED therapy. This is a technically complex area and the position statement reflects that. It sets out detailed competency and training requirements, specifies which devices fall within scope and which do not, addresses contraindications, client screening and informed consent obligations, documentation requirements, and the insurance implications of using these devices.

The third position statement responds to the rapid uptake of artificial intelligence tools in massage therapy practice. Rather than offering a general caution about AI, the statement works through the specific risks members face: privacy and data security obligations under the Privacy Act, the question of informed consent when AI is used to record and transcribe client consultations, legal liability when AI-generated clinical notes contain errors, the risk of algorithmic bias in health contexts, and the insurance implications of using AI tools without appropriate review processes. It also addresses the environmental footprint of AI, a consideration that is increasingly relevant to how members present their practice values to clients.

Taken together, these three documents reflect the range and rigour of the resource development work AMT undertook during 2025. They are available for download on the AMT website.

Wrap up

While a significant portion of 2025 was devoted to AMT's Grand Designs renovation project, we continued to deliver a substantial body of work across all areas of the association. I would like to sincerely thank our staff for their dedication, professionalism, and sustained effort in supporting AMT's operations throughout this period of change. I would also like to thank and acknowledge the AMT Board, particularly Jenny Richardson, for the hours of volunteer labour that was invested in governance reform.

Finally, thank you to our members for your ongoing trust, engagement, and support. We look forward to continuing this work together to strengthen and advance the massage therapy profession.

Here is our report card for 2025, measuring our progress against the objectives in the AMT strategic plan:

Objective: Members are skilled, informed and engaged

- AMT promoted research highlights and evidence of massage efficacy via social media platforms and the [AI-graded research database](#).
- AMT provided an overview of systematic reviews and meta-analyses in our [State of the Evidence](#) summary.
- AMT hosted a range of educational events, including webinars, workshops, virtual and face-to-face networking sessions.
- AMT engaged with members via social media channels, email, the AMT website and the AMT blog.
- AMT published a [calendar of professional development suggestions](#), providing information about accessible and affordable PD options.

Objective: Members are supported in clinical practice

- AMT promoted research highlights and evidence of massage efficacy via social media platforms and the [AI-graded research database](#).
- AMT provided an overview of systematic reviews and meta-analyses in our [State of the Evidence](#) summary.
- AMT facilitated the 6th intake of mentor/mentee pairs through [AMT's in-house mentoring scheme](#).
- AMT developed practice resources and position statements.
- AMT managed a major infrastructure project to implement changes to HCF's assignment of provider numbers
- AMT represented eligible members in monthly and twice-monthly reports to private health funds.

Objective: Massage Therapy is an evidence-based health intervention

- AMT promoted research highlights and evidence of massage efficacy via social media platforms and the [AI-graded research database](#).
- AMT provided an overview of systematic reviews and meta-analyses in our [State of the Evidence](#) summary.
- AMT promoted research highlights showcasing the evidence of massage efficacy via social media.
- AMT continued to support Australian massage researchers with requests to distribute industry surveys, including a workforce survey.



Objective: Massage therapy is recognised as a distinct healthcare intervention

- AMT campaigned to have remedial massage therapists recognised within the NDIS, including lodging a parliamentary petition.
- AMT continued to foster a partnership with Provider Connect Australia which aims to integrate massage therapists into digital health systems in Australia.
- AMT engaged with the Department of Health, Disability and Ageing, including directly advocating for massage therapists to be eligible for Health Practitioner Identifiers (HPIs) in the wake of legislative changes.
- AMT continued to engage with the **CSIRO's Sparked project** to ensure the massage therapy industry has cohesive terms represented on international and Australian databases.
- AMT promoted research highlighting the efficacy of massage therapy via social media platforms.

Objective: Australians recognise massage therapy as a health service

- AMT updated the research database with AI-graded systematic reviews, publicly available via the AMT website.
- AMT made evidence-based resources and information available to the public via social media.
- AMT engaged with followers across social media platforms.
- AMT reaccredited with all private health funds.

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

- AMT audited practising members to ensure compliance with mandatory requirements.
- AMT provided expert commentary to media regarding regulation of the massage therapy industry.
- AMT cooperated with health complaint agencies and police, providing expert witness testimony and advice.

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

- AMT continued to campaign to have remedial massage therapists recognised within the NDIS.
- AMT represented members to the Minister for Health, Disability and Ageing in relation to eligibility for Health Practitioner Identifiers (HPIs).
- AMT promoted research highlights and evidence of massage efficacy via social media platforms and the **AI-graded research database**.
- AMT provided an overview of systematic reviews and meta-analyses in our **State of the Evidence** summary.
- AMT made evidence-based resources and information available to the public via social media.

Objective: Health practitioners recognise the benefits of Massage Therapy

- AMT updated **AI-graded research database**.
- AMT provided an overview of systematic reviews and meta-analyses in our **State of the Evidence** summary.

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

- AMT made evidence-based resources and information available to the public via social media.
- AMT promoted members via its **Find a Therapist** search facility on the AMT website.

Finance Committee Report

Rebecca Barnett

While AMT's 2024 financial statements appeared to paint a picture of catastrophic loss, it looks like we pulled a miraculous turnaround in 2025, with reported revenue increasing from \$523,952 (2024) to \$863,342 (2025). In real terms, the story is far more banal and can be summed up with an unexciting epithet: accounting standards.

In 2024, AMT adopted a new accounting standard that changed when membership revenue is recognised. Previously, fees received in advance could be counted as income straight away. Under new accounting standards, that income must be spread across the period it relates to. This created a large one-off adjustment in 2024 that made that year look far worse than it really was. Conversely, that same adjustment makes 2025 look like a dramatic improvement worthy of a Disney movie. Boringly, however, the underlying financial performance between the two years is much more similar than those headline numbers suggest. Moving forward, AMT's financial position will look more stable and predictable.

AMT actually recorded a small surplus of \$7,944 for the 2025 year, which is exactly the kind of operating profit a membership association should aim for. Our main item of revenue remains membership fees, which represent just over 90% of AMT's income.

Total expenses came to \$855,174 for the year. Wages, salaries and superannuation remain by far the largest cost at around \$614,000 combined. Wage and superannuation expenses decreased 7% in 2025 compared with 2024 (\$662,170).

AMT's cash balance grew from \$381,280 to \$425,106 during 2025, an increase of around \$44,000. Day-to-day operations generated \$100,010 in positive cash flow.

On paper, AMT has total assets of \$511,579 and total liabilities of \$521,955, leaving a net liability position of \$10,376. Although this sounds concerning, it's worth understanding that the liability is mostly made up of membership revenue received in advance, and provisions relating to long service leave and annual leave, rather than money owed to creditors. As noted above, we have strong cash reserves, so the day-to-day financial position is much more stable than the balance sheet suggests. At the time of publication, member equity had returned to black (\$72,960).

Stripping away the accounting noise, the Association is in a stable financial position, covering its costs, holding a healthy cash reserve, and generating modest positive cash flow from operations.

Statement of Profit or Loss and Other Comprehensive Income

for the Year Ended 31 December 2025

	Note	2025 \$	2024 \$
Revenue	5	863,342	523,952
Wages, contractors and superannuation	5	(620,799)	(663,410)
Depreciation and amortisation expenses	5	(41,841)	(58,962)
Other expenses from ordinary activities	5	(192,146)	(188,470)
Finance expenses		(388)	(2,709)
Surplus / (Deficit) before income tax		8,168	(389,599)
Income tax expense	6	(224)	(499)
Surplus / (Deficit) for the year		7,944	(390,098)
Other comprehensive income for the year		-	-
Total comprehensive income for the year		7,944	(390,098)

Statement of Financial Position

as at 31 December 2025

ASSETS	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	7	425,106	381,280
Trade and other receivables	8	7,125	11,055
Inventories	9	68	68
Other assets	10	14,355	13,658
TOTAL CURRENT ASSETS		446,654	406,061
NON-CURRENT ASSETS			
Property, plant and equipment	12	64,925	42,919
Right-of-use assets	11	-	21,299
Other assets	10	-	11,000
TOTAL NON-CURRENT ASSETS		64,925	75,218
TOTAL ASSETS		511,579	481,279

Statement of Financial Position (cont.)

as at 31 December 2025

LIABILITIES	Note	2025 \$	2024 \$
CURRENT LIABILITIES			
Trade and other payables	13	78,878	41,221
Lease liabilities	11	-	22,256
Provisions	14	86,655	81,372
Other liabilities	15	345,801	345,801
TOTAL CURRENT LIABILITIES		511,334	490,650
NON-CURRENT LIABILITIES			
Provisions	14	10,621	8,948
TOTAL NON-CURRENT LIABILITIES		10,621	8,948
TOTAL LIABILITIES		521,955	499,598
NET (LIABILITIES)/ASSETS		(10,376)	(18,319)
EQUITY			
Retained earnings		(10,376)	(18,319)
TOTAL EQUITY		(10,376)	(18,319)

Statement of Changes in Equity

for the Financial Year ended 31 December 2025

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2025	(18,319)	(18,319)
Surplus attributable to members of the entity	7,943	7,943
Balance at 31 December 2025	(10,376)	(10,376)
Balance at 1 January 2024	371,779	371,779
(Deficit) attributable to members of the entity	(390,098)	(390,098)
Balance at 31 December 2024	(18,319)	(18,319)

Statement of Cash Flows

for the Financial Year ended 31 December 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers		866,065	875,119
Payments to suppliers and employees		(767,037)	(836,292)
Interest received		1,206	1,944
Income tax (paid)		(224)	(499)
Net cash provided by operating activities	18	100,010	40,272
Cash flows from investing activities			
Payment for plant and equipment		(33,540)	(12,578)
Net cash (used in) investing activities		(33,540)	(12,578)
Repayment of lease liabilities		(22,644)	(44,350)
Net cash (used in) financing activities		(22,644)	(44,350)
Net increase / (decrease) in cash and cash equivalents held		(43,826)	(16,656)
Cash and cash equivalents at beginning of year		381,280	397,936
Cash and cash equivalents at end of financial year	7	425,106	381,280

Notes to the financial statements

for the Financial Year ended 31 December 2025

The following revenue and expense items are relevant in explaining the financial performance for the period:

	2025	2024
	\$	\$
Revenue		
Membership fees	780,937	428,147
Conference fees	28,005	48,028
Advertising income	477	1,568
Workshops	18,974	16,342
Merchandise sales	-	25
Pain Science Resources	-	1,818
Mentoring fees	3,182	2,955
Sponsorship	-	-
Practice Address Addition	23,370	23,125
Interest income	1,206	1,944
Other income	7,191	-
	863,342	523,952

Notes to the Financial Statements (cont.)

	2025	2024
	\$	\$
Expenses		
Conference fees	10,905	27,407
Audit and accounting fees	9,500	6,600
Depreciation	41,841	58,962
Wages & salaries	548,972	596,781
Superannuation	64,728	65,389
Annual leave - movement in provision	1,844	(5,458)
Long service leave - movement in provision	5,255	6,698
Mentoring expenses	14,963	14,900
Rent	-	938
Insurance	10,766	8,295
Cost of Sales	4,936	-
Interest expense on lease liability	388	2,709
All other expenses	141,076	130,330
	855,174	913,551

Notes to the Financial Statements (cont.)

Income Tax Expense

The major components of tax expense (income) comprise	2025	2024
	\$	\$
Current tax expense		
Local income tax - current period	224	499
	224	499
Reconciliation of income tax to accounting profit		
Prima facie tax payable on surplus/(deficit) from ordinary activities before income tax at 30% (2024: 30%)	12,662	(116,880)
Less:		
Tax effect of:		
– non-taxable member income arising from principle of mutuality	12,438	(117,379)
Income tax attributable to entity	224	499

Notes to the Financial Statements (cont.)

Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank	310,001	308,795
Electronic trading account	115,105	71,983
Cash on hand	-	502
	425,106	381,280

Notes to the Financial Statements (cont.)

Trade and Other Receivables

	2025	2024
	\$	\$
Trade receivables	7,125	11,055

Notes to the Financial Statements (cont.)

Inventories

	2025	2024
	\$	\$
Inventories	68	68

Notes to the Financial Statements (cont.)

Other Assets

	2025	2024
	\$	\$
Current		
Prepaid license fees	14,355	13,658
Non-current		
Lease deposit	-	11,000

Notes to the Financial Statements (cont.)

Leases

Right-of-use assets	Buildings	Total
	\$	\$
Year ended 31 December 2025		
Balance at beginning of year	21,299	21,299
Reductions to right-of-use assets	(21,299)	(21,299)
Balance at end of year	-	-
Year ended 31 December 2024		
Balance at beginning of year	85,196	85,196
Depreciation charge	(63,897)	(63,897)
Additions to right-of-use assets	-	-
Balance at end of year	21,299	21,299

Notes to the Financial Statements (cont.)

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below

	< 1 year \$	1 - 5 years \$	> 5 years \$	Total undiscounted lease liabilities \$	Lease liabilities included in this Statement Of Financial Position \$
2025					
Lease liabilities	-	-	-	-	-
2023					
Lease liabilities	22,644	-	-	22,644	22,256

Notes to the Financial Statements (cont.)

Property, plant and equipment

	2025	2024
	\$	\$
Plant and equipment:		
At cost	281,032	284,721
Accumulated depreciation	(216,107)	(241,802)
	64,925	42,919

Notes to the Financial Statements (cont.)

Trade and Other Payables

	2025	2024
	\$	\$
Trade payables	54,485	15,146
GST payable	11,748	16,855
PAYG withholding	12,645	9,220
	78,878	41,221

Notes to the Financial Statements (cont.)

Provisions

	2025	2024
	\$	\$
Current		
Provisions for income tax	92	235
Provisions for annual leave	44,721	42,877
Provision for long service leave	41,842	38,260
	86,655	81,372
Non-Current		
Provision for long service leave	10,621	8,948
	10,621	8,948

Notes to the Financial Statements (cont.)

Other Liabilities

	2025	2024
	\$	\$
Current		
Deferred income - membership income in advance	345,801	345,801

The entity recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period. Deferred income represents the portion of subscription received from members, where the membership service has not been provided.

Notes to the Financial Statements (cont.)

Key Management Personnel Remuneration

The totals of remuneration paid to the key management personnel of Association of Massage Therapists Ltd during the year are as follows:

	2025	2024
	\$	\$
Short-term benefits	238,080	209,999
Long-term benefits	27,666	23,449
	265,746	233,448

Notes to the Financial Statements (cont.)

Cash Flow Information

	2025	2024
	\$	\$
Reconciliation of result for the year to cash flows from operating activities		
Surplus / (Deficit) for the year	7,943	(390,098)
Cash flows excluded from profit attributable to operating activities		
– Finance lease interest	388	2,709
Non-cash flows in profit:		
– Depreciation	41,841	58,962
– net loss on disposal of property, plant and equipment	2,365	-
Changes in assets and liabilities:		
– decrease in trade and other receivables	3,930	7,310
– (increase) / decrease in other assets	(697)	22,645
– decrease in inventories	-	100
– increase in deferred income	-	345,799
– increase / (decrease) in trade and other payables	37,657	(8,705)
– (decrease) / increase in income taxes payable	(143)	309
– increase in provisions	6,726	1,241
Cash flows from operations	100,010	40,272

Notes to the Financial Statements (cont.)

Statutory Information

The registered office and principal place of the company was:

Association of Massage Therapists Ltd
Level 18, 570 George Street, Sydney NSW 2000

The Board

CHAIRPERSON

Keryn Rose

VICE-CHAIRPERSON

Derek Zorzit

DIRECTORS

Kristy Baird
Sarah Flenley
Sarah Fogarty
Trent Renshaw
Jennifer Richardson

Head Office Staff

REBECCA BARNETT

Executive Officer

KATIE SNELL

Operations Manager

REMA ZOGABE

Administration Officer

SHADY BADAWY

Administration Officer

BIANKA BARTORA

Administration Officer

DAVID WARD

Administration Officer



Association of Massage Therapists Ltd
PO Box 1022 Glenquarie NSW 2564
T: 02 9211 2441 | F: 02 9211 2281
info@amt.org.au
www.amt.org.au

ABN 32 001 859 285
Established 1966