COMMUNITY TRANSPORT SERVICES TASMANIA

Annual Report 2024-2025


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CTST
MERSEY
COMMUNITY CARE
ASSOCIATION INC.
area connect
cafe connect

Contents

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Cover photo: Volunteer John Cecchini and Consumer Audrey Lang

About us

Community Transport Services Tasmania (CTST) is a not-for-profit charitable organisation dedicated to ensuring all Tasmanians have access to high-quality home care and transport support services.

We deliver safe, reliable, and consumer-directed services—including transport, home maintenance, social support, disability support, and domestic assistance—to older Tasmanians and individuals living with health conditions or mobility challenges that affect their daily independence.

Our impact is powered by nearly 500 passionate staff and volunteers, supported by a fleet of more than 100 vehicles and modern systems that enable us to provide responsive, person-centred care across the state.

CTST's services are funded through a combination of Australian Government support via the Commonwealth Home Support Program, the Tasmanian Government's Home and Community Care Program, consumer fee contributions, and valued community partnerships. Area Connect services are funded through the Tasmanian Department of State Growth. We are especially grateful for the ongoing support of Bendigo Bank through partnership funding, and Co-Op Toyota through sponsorship, both of which strengthen our ability to serve Tasmanians.

On 1 February 2025, CTST acquired the business and assets of Mersey Community Care Association (MCCA). As part of this merger, the CTST Board of Directors assumed responsibility for MCCA's governance, ensuring a unified approach to leadership and oversight. While MCCA retains its National Disability Insurance Scheme (NDIS) registration, all day-to-day operations of the merged organisation, including NDIS matters, are managed by CTST.

The CTST Annual Report reflects both the governance and operational arrangements of this merged entity, highlighting our shared commitment to delivering accessible, quality support services that enable Tasmanians to live well within their communities.

Our Purpose

Providing leadership in the delivery and facilitation of quality, supportive, and affordable transport and care services that reflect consumer choice and respond to the needs of the community

Our Vision

Everyone has access to excellent community transport and care

Our Values

- **Health and Safety**
- **Consumer Focused**
- **Respect and Professionalism**
- **Collaboration**
- **Environmental and Social Responsibility**

A message from the Chair

The 2024/2025 year has been both challenging and rewarding, as CTST continued to deliver quality services to the Tasmanian community.

From providing transport to employment opportunities through Area Connect, to supporting access to medical appointments, social outings, and home care support services, CTST plays a vital role in helping people stay connected with their families, friends, and communities across Tasmania.

CTST enjoys a well-deserved reputation for helping people live their best lives. Building on this strong foundation, we continue to grow and evolve our services to meet and exceed the expectations of the Tasmanian community.

In November 2024, we farewelled long-serving Board Director Peter Dane, who contributed over ten years of outstanding service to the CTST Board. His work in governance, strategy, and advocacy has had a lasting impact on the organisation, and we are grateful that Peter's commitment continues in his role as a volunteer driver.

A significant milestone during the year was the successful merger with Mersey Community Care Association (MCCA), a like-minded organisation based in the North-West. This achievement, made possible through the dedication of both organisations, expanded opportunities across Tasmania and paved the way for greater efficiency and future growth in service delivery. The Joint Steering Committee, comprising Board representatives and management from both organisations, guided the merger process and held 26 meetings throughout the year. Their exceptional efforts are a credit to all involved, and I sincerely thank the staff of both organisations for their instrumental role in ensuring a smooth and effective integration.

Following the merger, the CTST Board welcomed two new Directors from MCCA —Ed Staff and Andrea Walsh—who joined the Board in February 2025. Their contributions have already enriched our governance and strategic discussions.

The Board has continued to focus on ensuring the delivery of quality services and shaping CTST's strategic direction into the future. I pay tribute to each and every Board Member, not only for their individual contributions but also for their shared commitment and collaborative leadership. I also acknowledge the work of our Board committees, whose in-depth focus in their respective areas ensures robust governance and informed decision-making.

We are fortunate to be supported by a highly capable Executive Team, whose detailed and constructive reporting ensures the Board remains well-informed and forward-looking. On behalf of the Board, I offer my sincere thanks to Jayne White for her invaluable support and coordination during the merger process. Her attention to detail and governance oversight helped ensure project timelines were met.

I pay particular tribute to our CEO, Lyndon Stevenson, whose commitment and passion for CTST's mission are exemplary. His leadership has been instrumental in driving innovation and reform, ensuring we continue to serve Tasmanian communities with excellence and care.

This will be my final report as Chair and Director of CTST. After more than 10 years on the Board and 8 years as Chair, my term under the Constitution has come to an end. It is now time to pass the baton to a new Chair, who will be appointed at the upcoming Annual General Meeting. Serving CTST during this transformative period has been an honour and a privilege. I am proud of what we have achieved and grateful to have worked alongside such dedicated Directors and staff. Thank you all—I wish you and CTST every success for the future. Please continue your great work supporting the people of Tasmania.

Glenn Hardwick
Board Chair

Board of Directors: Glenn Hardwick, Andrea Walsh, Lola Cowle, Liz Makin, Lyndon Stevenson (CEO), Nicola Cox, Julie Manning, David Mills, Ed Staff and Bruce Corbett

Peter Dane Farewell: Lyndon Stevenson CEO, Peter Dane Volunteer Driver / Ex Board Director and Glenn Hardwick Chair.

A message from the CEO

The completion of our merger with MCCA in February was a key highlight for the year and undoubtedly the most significant milestone in the combined history of CTST and MCCA.

This milestone not only represented the start of a new and exciting era for CTST but also an opportunity for the many people who contributed over the years, to see the fruits of their labour.

After significant assessment, it was clear that by coming together, we would achieve broader community impact and increased sustainability and innovation. Whilst it was important to achieve these longer-term strategic outcomes, it was crucial to ensure all consumers, volunteers and staff were well supported with little to no impact.

Growing by over 1,000 consumers, 90 volunteers, and taking carriage of a broader scope of services on the North-West coast under the Home and Community Care (HACC), Commonwealth Home Support Program (CHSP), and the National Disability Insurance Scheme (NDIS), including Domestic Assistance, Home Maintenance, and Social Support is a significant achievement by any measure.

Not only did we meet all key deadlines, but we also offered ongoing roles to every staff member who wished to remain post-merger. Achieving this while maintaining high consumer and volunteer satisfaction was a remarkable outcome and a true testament to the dedication and skill of our entire workforce

I would like to take this time to acknowledge MCCA's outgoing CEO, Kathryn Popowski, who dedicated over 20 years of service to MCCA, working through the organisation to finish as the final CEO. Kathryn played a vital role in not only sharing and inspiring a combined vision for the future with CTST but also leading with passion through the planning stages prior to the merger.

Significant planning and focus went into securing the ongoing funding of our Area Connect Jobs and Training Transport service. As an organisation we firmly believe that if the only barrier to accessing the labour market is transport, then, as a community, we should address that. With program funding from the State Government due to cease in the coming year, we were focused to do all that we could to secure future funding to ensure the 1,000 annual passengers, most from regional areas, can continue to access this vital service.

Political engagement commenced in December 2024, which involved numerous meetings, presentations, and detailed correspondence. These efforts culminated in March 2025 with a media event celebrating 50,000 trips to jobs and training since the program commenced in 2018. The outcome was positive, with funding allocated in the May State Budget for an additional year. However, given the current political environment, funding certainty remains unclear.

High levels of service demand remain an operational challenge, with all segments of service delivery operating at healthy levels of usage, with the exception of the State HACC Program. CHSP services in general were at desired levels consistently throughout the year, with Transport and Group Social Support often at capacity. As a result of this demand, we occasionally had to make the challenging decision to cease taking additional referrals. Despite engagement with the Commonwealth regarding growth funding, additional funding to manage the increase in demand for older Tasmanians has not been forthcoming to date.

Over the year, I had the pleasure of meeting some of our consumers in their homes, on group social outings, and, of course, at our local Café Connect. A personal highlight was the annual Melbourne Cup luncheon at the Marrawah Hotel, where I shared lunch and Cup-related activities with consumers who travelled together on three CTST buses. This highlight wasn't without its challenges, as I was given the important task of serving on the Fashions on the Field judging panel!

I would like to extend my heartfelt thanks to all CTST and MCCA consumers and passengers across Community Transport, Area Connect, and Home and NDIS services. On behalf of the entire team, I sincerely appreciate your ongoing confidence in our services. Your support and trust were particularly evident and deeply valued throughout the merger, and we remain truly grateful for the opportunity to continue serving you.

CTST continues to actively participate in Commonwealth reform discussions through direct engagement and via key peak industry bodies, the Australian Community Transport Association (ACTA) and Ageing Australia. With the National Community Transport Pricing Model (NCTPM) (formerly CTPP) now finalised, ACTA has commenced engagement with the Commonwealth and the Independent Hospital and Aged Care Pricing Authority (IHACPA).

ACTA is recommending pricing that accurately reflects the real cost of delivering safe, dignified, and person-centred transport (based on the University of South Australia's independent review), particularly in thin markets and rural areas, more appropriately defined as low-density population communities. Furthermore, we believe this evidence-based approach will play a vital role in shaping future funding models for traditional CHSP-type services more broadly.

Marrawah Hotel Melbourne Cup Social Outing: Hugh & Joy Gillies and Lyndon Stevenson (CEO)

I would like to take this opportunity to thank and acknowledge our key funding partners: the Commonwealth Department of Health, Disability and Ageing; the State Government Department of Health and Department of State Growth; Huon Valley Financial Services (Bendigo Bank); and Health Consumers Tasmania.

Our volunteer program continued to grow and evolve throughout the year, enhanced by the coming together of CTST and MCCA volunteer teams. This year's Volunteer Recognition Program functions, held during National Volunteer Week, were a wonderful opportunity to meet many new volunteers and, of course, reconnect with those who have been with the organisation for many years. With momentum building in our now-combined volunteer program, I look forward to seeing it grow further—supporting more Tasmanians and providing increased recognition to these truly wonderful people who give their time, skills, and passion to making our communities more connected.

A big thank you must go to the entire staffing team, who remain so focused, dedicated, and passionate about the role we play in supporting our communities. Every day at CTST presents a new challenge, and so many people rely on our services to remain healthy, safe, and happy. It is always a real pleasure to watch the team at work, ensuring we provide the best services possible.

With the completion of the merger, we commenced a strategic review process. It was not lost on the Board or Executive Team that this plan—and the process to inform it—would be the most significant in the combined organisations' histories. Following extensive community and stakeholder consultation, including surveys and a range of face-to-face regional focus groups that yielded over 350 individual pieces of feedback, the Board, Executive Team, and Senior Leadership Team were tasked with turning this combined wisdom into a new organisation strategic plan. With drafting now in the final stages, we envisage the plan will be launched in the first half of the coming year.

We farewelled David Beattie after more than seven years in key executive positions across Finance and Business Services and welcomed Heath Dillon to the position of Chief Financial Officer. Furthermore, with business growth, we

Marrawah Hotel Melbourne Cup Social Outing: Hugh Gillie, Tony Cooper, Val Barker, Patsy Medwin, Joan Wilson, Lyn Eade, Lyndon Stevenson (CEO) Front: Marlene Stein, Phyllis Blizzard, Julie Hine, Phyllis Saville, Joy Gillies, Marie Argent, Marie Bruce and Elaine Walters

introduced Shelly Forster to the new position of Executive Manager Resilience and Quality.

The contribution from across the Executive Team and Senior Leadership Team was outstanding, and it gives me great pleasure to acknowledge their work during a period characterised by high volumes of fast-paced and complex projects and decision-making, whilst maintaining a high standard of service delivery and providing strong support for the workforce more generally. A big well done and thank you.

I would also like to acknowledge and thank the CTST Board for their leadership and their support to operations and to me personally. As an organisation, we are very fortunate to have such a skilled, passionate, and curious Board whose collective commitment is unwavering.

I further acknowledge the role of the Joint Steering Committee, which played a vital role in working with the respective Boards and operations to guide the merger project. Special thanks also go to our Board Committee Chairs, Liz Makin and Nicola Cox, for their leadership and hands-on approach.

I would especially like to acknowledge, thank, and congratulate our Chair, Glenn Hardwick. Glenn has played a significant role and contributed greatly as a Director, Committee Chair, and Board Chair over the past 10 years. During this time, the organisation has grown and evolved, and the community has benefited greatly. Glenn's support to me as CEO, and to the operations more broadly, has been first class. His commitment to strategic governance development is evident and will be a long-lasting legacy. Glenn, I wish you well as your time with CTST comes to a close at the upcoming AGM, and I wish you every success in your next adventure.

Lyndon Stevenson
Chief Executive Officer

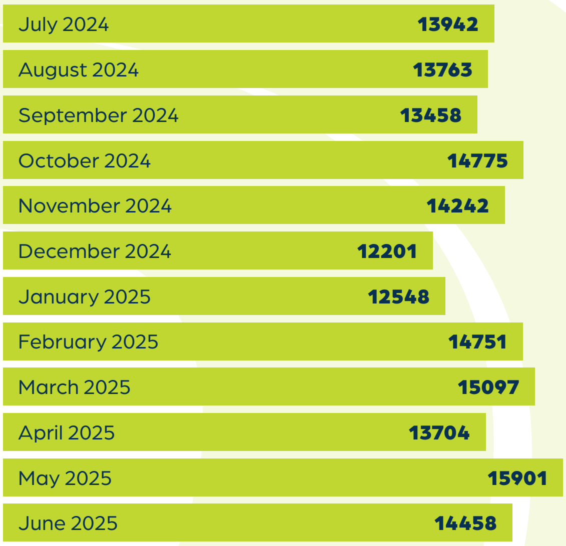
Service delivery

Community transport

Community Transport remains at the heart of how we help Tasmanians stay connected, supported, and independent. In 2024–25, our dedicated staff and volunteers delivered 169,000 trips across the state. These trips were far more than journeys from one place to another — they were opportunities for people to join friends for community events, attend medical appointments, do their shopping, or simply enjoy the freedom of getting out and about.

While the summer holiday period brings a natural dip in service use, with many people travelling or welcoming family, demand quickly rises again as people return to their routines. For many on fixed incomes, our services provide an affordable, reliable way to remain active and engaged in community life.

Completed Trips by Month



Group Social Support (Social outings)

A standout achievement this year was the expansion of our Group Social Support program, which was launched in July 2024. Designed to reduce social isolation, it gives older Tasmanians the chance to join regular outings and activities in the company of others.

From day trips and lunch outings to special events like "Christmas in July" and Christmas Lights tours, the program has grown steadily; providing more than 21,000 hours of social support and achieving over 137% of its annual target. Importantly, the program was shaped in consultation with consumers and drivers, ensuring that activities reflected real interests and community needs.

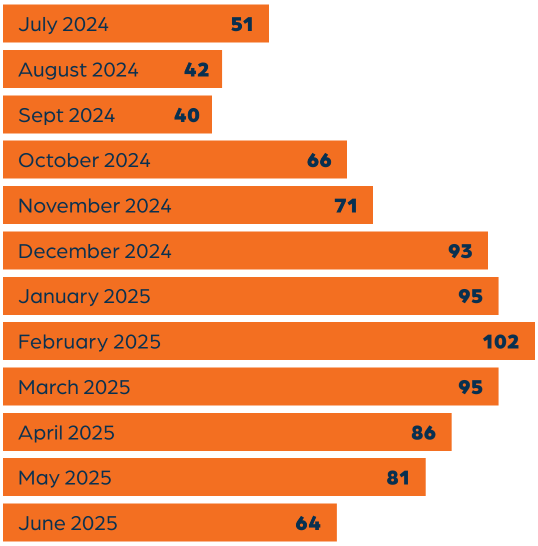
The result has been a calendar of outings that not only meets demand but also creates lasting friendships, shared experiences, and stronger community bonds.

Social Outing Journeys

Public Transport (Area Connect Routed Services)

Routed – passenger per month

Queenstown – passenger per month



Area Connect Routed Services

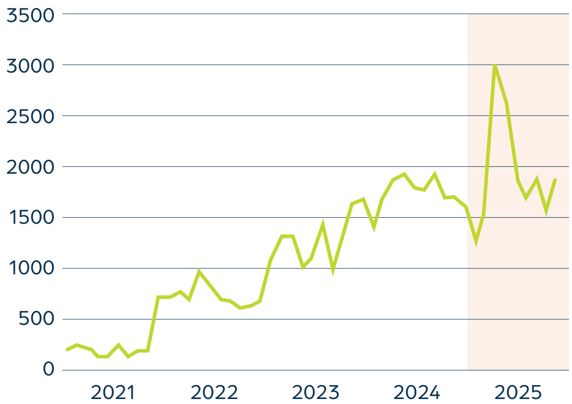
Our Area Connect routed services continued to make a difference across Tasmania. The Primrose Sands service remained one of the most popular, consistently operating at full capacity, while the Queenstown run once again saw strong seasonal peaks, particularly during the summer months when locals and visitors alike are on the move.

Services in smaller towns such as Bothwell and Coal River saw lighter usage, but for the individuals who depend on them, they remain essential lifelines. Each of these services, no matter how large or small, plays a role in ensuring Tasmanians, from regional centres to the most remote communities, can access opportunities, maintain independence, and feel connected to the places they call home.

Area Connect Jobs and Training program

Area Connect Jobs and Training Transport continues to demonstrate the power of accessible transport in connecting people to opportunity. What began as a small initiative in Tasmania's South-East has grown into a statewide service delivering over 54,000 trips since its inception, including more than 22,000 in 2024–25 alone. Each journey represents more than travel; it signifies someone accessing employment, training, or support that might otherwise have been out of reach. The service now supports over 1,040 individuals annually, the majority aged between 18 and 29, and plays a critical role in strengthening local workforces, supporting seasonal industries, and helping regional communities remain connected and resilient.

Jobs Transport 2021–2025



Passengers: Matthew Rissio, Rocio Montoya, Bella Eka, Lucia Pascal, and Momo Iman

This year marked the celebration of the program's 50,000th trip—a milestone that reflects lives impacted, businesses supported, and communities strengthened. Area Connect has continued to innovate, enhancing driver training, and building stronger links with employers and training providers. With over 426,000 kilometres travelled in 2024–25, the service has directly contributed to workforce participation and economic growth while addressing social isolation and transport disadvantage. Behind these outcomes is a dedicated team whose professionalism and commitment ensure safe, reliable, and people-centred transport. Looking ahead, Area Connect will continue to expand its reach and quality, building on its achievements to deliver lasting impact for individuals, employers, and communities across Tasmania.

22,255
trips delivered (+20.6% growth from last year)

315
trips for Jobs Hub passengers statewide

67%
of passengers 18–29 years of age

40%
of referrals direct to coordinators

426,559
kilometres travelled equivalent to 341 laps around Tasmania

Senior Leadership Team (left to right): Shelly Forster, Brett Williams, Taylah Smith, Kelli Palmer, Heath Dillon, Anna Vucetic, Lyndon Stevenson (CEO), Michelle Howells, Charles Bracewell and Jayne White

Home Services

This year marked a major milestone with the merger of CTST and MCCA, a transition that required resilience, adaptability, and teamwork across our Home Services program. Despite the additional pressures of integrating systems and structures, our staff continued to deliver safe, high-quality support to communities across the North-West Coast. Since the merger, we have grown our workforce to record levels, invested in new equipment for our Home Maintenance Service, and achieved strong results across all contractual targets. Domestic Assistance remained one of our most in-demand services, while Home Maintenance reopened to new referrals in July 2025. These outcomes reflect not just operational success, but the dedication of a team committed to ensuring older Tasmanians receive the care and support they need to live well at home.

NDIS

Our NDIS service provided over 13,000 hours of support to over 90 participants, and supported our participants to increase their independence, learn new skills and participate more in community life.

We expanded our workforce by employing three additional support workers to meet the needs of 14 new participants, and have received strong positive feedback from both new and existing participants.

Upcoming priorities include, maximising the use of our current systems to improve efficiencies and introducing regular meetings for the NDIS team.

People and capability

Over the past 12 months, the People and Capability team has played a pivotal role in strengthening CTST's foundation, navigating significant change and fostering a thriving workforce culture. Working closely with key stakeholders, we marked the successful completion of the merger between CTST and MCCA, a milestone that unified our operations and ensured continuity and stability, retaining all positions in the newly merged entity. Our workforce has expanded to nearly 500 individuals including 90 new volunteers and 29 new staff members reinforcing our capacity to meet growing community needs. The integration of new team members has been seamless, supported by robust onboarding processes and a culture that prioritises inclusion, collaboration and purpose.

Workplace culture remains the cornerstone of our success. Engagement surveys show 93% of staff and 98% of volunteers feel positively about our workplace environment. Through targeted recruitment, training and engagement strategies, we are fostering strong internal relationships between staff and volunteers and a workforce that is both skilled and passionate. We continue to invest in building resilient systems and processes that support our workforce and ensure compliance with evolving legislative requirements. Our achievements this year reflect not only operational excellence but a strong investment in people – ensuring that every individual, whether staff or volunteer, feels valued, supported, and empowered to make a meaningful impact in the communities we serve.

Staff Member: Kim Jordan

500 individuals

90 new volunteers

29 new staff members

Engagement surveys show 93% of staff and 98% of volunteers feel positively about our workplace environment.

9,720 consumers

353 volunteers

144 staff

As of June 2025

Volunteer recognition

Lyndon Stevenson (CEO) and Volunteer Roy Walsh

In May, we proudly celebrated National Volunteer Week 2025, recognising the invaluable contribution of our dedicated volunteers who give their time, skills, and kindness to support older Tasmanians and people living with disability. This year's theme, *Something for Everyone*, was a perfect reflection of our volunteer community—whether driving, assisting at social outings, or offering a friendly chat, each volunteer plays a vital role in helping people stay connected and independent. We are deeply grateful for the generosity and spirit our volunteers bring to CTST every day.

Lyndon Stevenson (CEO) and Volunteer Ray Ball

Tony Hindrum (volunteer), Janine Shaw (staff), Helen Renshaw (volunteer)

Volunteers Geoffrey & Bettina Gillard, Lyndon Stevenson (CEO)

Volunteer Peter Dermoudy, Lyndon Stevenson (CEO)

Volunteers Leah & Blue Elliott

Volunteer Desmond Catlin

Volunteer Victoria Chisholm

Staff Member: Mark Hodge

Business services

Business services

The past year has been one of growth, integration, and resilience for our Business Services team. As a result of the merger with MCCA, our portfolio expanded in both scope and responsibility.

The team rose to the challenge, ensuring that finance, technology, fleet, property, and Café Connect all worked together to support the organisation's mission.

Financial performance

This year, our financial performance was a standout achievement. We delivered a strong surplus, reflecting not only careful financial stewardship but also demonstrating the benefits of the merger with MCCA.

Through the merger, we successfully consolidated our operations into a single finance system and set of processes, creating greater efficiency and consistency across the organisation. This has enabled us to better manage and account for our expanded list of services, including those newly integrated from MCCA.

Importantly, the merger has positioned us for a sustainable financial future, with a strong balance sheet and the ability to operate at greater economies of scale. The combination of an expanded service offering and strengthened financial position means we are now better equipped than ever to support our community with both stability and capability to grow our impact.

Technology operations

Technology plays a vital role in building an organisation that is both modern and resilient. A key milestone this year was bringing the MCCA team into the CTST technology environment as part of merger activities, enhancing collaboration, reducing duplication and achieving efficiencies across our business systems.

We also made strong progress in strengthening our security posture, continuing the roll-out of single sign-on and multi-factor authentication across our applications to safeguard against threats. We continued our focus on ensuring our workforce remained vigilant in detecting cyber threats with our internal cybersecurity training programs achieving high completion rates across the workforce.

To guide our future, we also completed a comprehensive ICT assessment, which has given us a clear roadmap of activities to build a strong, secure and scalable technology foundation. This ensures that as our organisation grows, our systems will continue to support our staff, volunteers, and consumers with reliability and confidence.

0 Cybersecurity incidents

100% cybersecurity training completion rate

cafe connect

Café Connect continued to thrive as a hub of community connection and social wellbeing. More than just a café, it has become a place where our workforce, consumers and the public can gather, share stories, and feel part of something bigger. Through partnerships and events, the café strengthened its role as a bridge between our services and the wider community, while also taking steps toward greater financial sustainability.

6,929 coffees sold

13,150 total items sold

Fleet management

Our fleet remained the backbone of our transport services, connecting people to community, health, and wellbeing.

After a long period of vehicle supply challenges as we sought to renew our Bus fleet, we were able to purchase seven new Ford Transit buses, six of which have been fitted with wheelchair access for our consumers to enable continued accessibility of our services, along with five new Toyota Commuter vehicles. This renewal represents a major investment in ensuring that our fleet continues to meet consumer needs. Another seven new Toyota Commuter buses arrived in July 2025, continuing the modernisation of our bus fleet.

As part of consolidating our operations, we also completed planning for the expanded rollout of Sensium tracking and security devices plus in-vehicle iPads to the Devonport vehicles acquired as part of the merger. These deployments will allow us to better track vehicles, improve scheduling, and provide real-time information for drivers, consumers and the organisation.

Fleet composition at 30 June 2025 (Number of Vehicles)

Toyota Commuter Bus	31
Toyota RAV 4 Hybrid	19
Toyota Camry Hybrid	17
Hyundai IMAX	11
Toyota Commuter Wheelchair Bus	10
Hyundai Tucson	9
Nissan X-Trail	7
Isuzu DMAX	4
MG3	2
Hyundai Accent	2
Ford Transit Bus	1
Holden Astra	1
Mitsubishi Rosa Bus	1
Ford Transit Wheelchair Bus	1
Hyundai I30	1
Ford Ranger	1
Suzuki Ignis	1

119
Vehicle numbers

4,764,348
Kilometres travelled

504
Vehicle services completed

Property management

The year also brought important changes in property. We assumed management of the Devonport property at Steele Street previously operated by MCCA, strengthening our presence in the North-West. At the same time, we continued the search for a new home in Launceston to overcome ageing facilities and a lack of secure parking availability. That journey has now borne fruit, with a lease secured for a purpose-built property in Youngtown, which we will move into in early 2026. This development is a major milestone in our long-term facilities planning and will provide a highly secure, efficient and consolidated location for our Launceston transport operation for years to come.

Looking ahead and acknowledgments

The integration of services, systems, and properties has created strong foundations for the future. As we look ahead, our Business Services team will focus on embedding these efficiency gains, advancing digital innovation, and ensuring that our assets—financial, technological, fleet, and property—are managed in ways that enable the organisation to thrive. With these key organisational functions all in one Group – we are well placed to support the organisation to thrive over coming years and to continue to meet the expectations of our consumers. This year also marked the departure of David Beattie, who concluded his time as General Manager, Business Services after almost eight years of service. David played a pivotal role in strengthening the organisation's foundations and his steady guidance left a lasting mark on both the Business Services team and the organisation as a whole. His work has created a strong platform for future growth, and his contribution to building a financially resilient organisation will be felt for many years to come.

Quality safety and risk

This year, CTST continued to demonstrate safe, high-quality, and consumer focused service delivery. Through ongoing investment in worker training, system improvements, and governance oversight, we remain well-positioned to adapt to emerging challenges whilst maintaining the trust and wellbeing of our consumers.

A key focus area for Quality, Safety and Risk was preparing for the New Aged Care Act, which was due to commence on 1 July, but has been delayed until 1 November 2025. The implementation of a new rights-based Aged Care Act will be a significant change for the aged care sector and is very different from the existing legislation. It focuses on empowering older people and upholding their rights, needs and personal choices. It also impacts the way that the Aged Care Quality and Safety Commission regulates providers and holds them accountable for complying with their responsibilities.

Here at CTST, we pride ourselves on having the consumer at the heart of everything we do. One of our key initiatives is the launch of the Consumer Advisory Committee, which has been established to provide advice from consumers on service operations, service quality, potential improvements, and future strategies to enhance the consumer experience of CTST. Feedback from consumers allows us to understand what's important to our consumers, and how we can improve the service to meet their needs. We received 1150 pieces of feedback this year and each one of them is reviewed and actioned to ensure that we are meeting both consumer needs and regulatory compliance. Through this feedback we were able to identify and implement ten continuous improvement initiatives to enhance the service offered by CTST.

In addition, now that CTST and MCCA have officially merged, the Quality, Safety and Risk team have been busy reviewing and updating Policy and Procedure to reflect the new larger organisation.

584
Pieces of feedback

566
Compliments

10
Continuous improvement initiatives implemented

Our community impact

Testimonies

Area Connect

"This is a great service and hopefully the government still keeps the charge so cheap!"

Community Transport

"I love using your service, I've told my doctors and friends how great your service is."

"CTST have been my chariots for the past 8 years! Beautiful!"

"Your drivers are marvellous people and it's a wonderful service. It has changed my life—I would be lost without you."

"I'd be lost without CTST... if I didn't have CTST I'd never get out of the house, I so appreciate this service."

Home Services (Home Maintenance / Domestic Assistance)

"Absolutely blown away, over the moon with the work the crew completed."

"The Home Maintenance crew have done an amazing job with my trimming. They were a joy to have."

"Polite, friendly, and done an amazing job... it has lifted our spirits."

"Eileen said the crew did such a wonderful job cleaning her cement that she's now thinking twice about selling her property."

NDIS

"CTST do a wonderful job and I find it much easier to deal with paying privately than trying to go through my NDIS—you get me to all the places I need to get to!"

Social Support (Outings & Individual)

"I had a lovely day on the Triabunna Out & About trip... I couldn't have asked for a better day!"

"The drivers are marvellous, I love the outings especially. Hats off to them all!"

Consumers Heather Henderson & Elaine Tracey.

Consumers: Lorraine Thimbs, Pam Donohue and Joan Bass

Consumers: Eileen Saunders, Carolyn Bugg, Barbara Baker and Barbara Martak

Volunteer Cheryl Best & Consumers Jane Hamilton, Heather Henderson, Pauline Richmond, and Brenda Hobbs

Consumer Pam Donohue

Volunteer Meg Craven and Consumer Brenda Hobbs

Volunteer Kerry Reid

Volunteer Kerrie Reid with Consumers Ruth Locke, Jan Clarkson, Lorraine Thimbs, Nellie Tilley, Jan Spaulding and Volunteer Roy Ormerod

Financial statements 2024/25

Community Transport Services Tasmania Ltd

ABN 90 508 966 947

For the financial year ended 30 June 2025

Directors' report

The directors present their report on Community Transport Services Tasmania Ltd for the financial year ended 30 June 2025.

General information

Principal activities

The principal activity of Community Transport Services Tasmania Ltd during the financial year was to provide transport and home services to members of the HACC and CHSP eligible Tasmanian community.

On 1 February 2025, the activities of Mersey Community Care Association Inc were combined with the existing Community Transport Services Tasmania operations.

No other significant changes in the nature of the Company's activity occurred during the financial year.

Operating results

The surplus of the Company amounted to $ 867,612 (2024: $ (269,020)).

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

Information on directors

Glenn Hardwick	
Peter Dane	Resigned November 2024
Nicola Cox	
Bruce Corbett	
Julie Manning	
Liz Makin	
David Mills	
Lola Cowle	
Ed Staff	Appointed February 2025
Andrea Walsh	Appointed February 2025

Auditor's independence declaration

Auditor's Independence Declaration Under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Community Transport Services Tasmania 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 section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and

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

Mike Derbyshire
Bentleys Tasmania Audit
Hobart, Tasmania

Statement of Comprehensive Income

For the Year Ended 30 June 2025

	Note	2025 $	2024 $
Revenue	4	11,498,476	8,597,696
Finance income		80,824	98,819
Other income	4	419,854	273,697
TOTAL INCOME		11,999,154	8,970,212
Motor vehicle expenses		(1,784,455)	(1,719,507)
Volunteer expenses		(394,543)	(376,764)
Operational expenses		(295,804)	(322,293)
Area connect		(151,485)	(177,468)
Area connect jobs bus		(249,301)	(322,447)
Cafe connect		(30,764)	(20,393)
Operational wages		(3,134,710)	(2,668,789)
Total cost of service delivery		(6,041,062)	(5,607,661)
Staff expenses		(3,734,568)	(2,698,043)
Administration expenses		(1,355,912)	(933,545)
TOTAL EXPENSES		(11,131,542)	(9,239,249)
Net surplus/(deficit)		867,612	(269,037)
Other comprehensive income		–	–
Total comprehensive income for the year		867,612	(269,037)

Statement of Financial Position

As at 30 June 2025

	Note	2025 $	2024 $
ASSETS			
Current assets			
Cash and cash equivalents	5	3,858,870	1,211,075
Trade and other receivables	6	318,931	327,500
Other assets	7	224,240	601,731
Total current assets		4,402,041	2,140,306
Non-current assets			
Other financial assets		529,524	508,742
Property, plant and equipment	8	7,182,584	5,745,901
Total non-current assets		7,712,108	6,254,643
TOTAL ASSETS		12,114,149	8,394,949
LIABILITIES			
Current liabilities			
Trade and other payables	9	960,827	393,148
Borrowings		10,549	10,549
Employee benefits	10	621,674	346,874
Deferred grants		633,546	51,308
Total current liabilities		2,226,596	801,879
Non-current liabilities			
Employee benefits	10	127,346	82,098
Total non-current liabilities		127,346	82,098
TOTAL LIABILITIES		2,353,942	883,977
NET ASSETS		9,760,207	7,510,972
EQUITY			
Accumulated surpluses		9,760,207	7,510,972
TOTAL EQUITY		9,760,207	7,510,972

Statement of Changes in Equity

For the Year Ended 30 June 2025

	Accumulated surpluses	Unspent funding reserve	Total
	$	$	$
2025			
Balance at 1 July 2024	**7,510,972**	**–**	**7,510,972**
Net surplus/(deficit) for the year	867,612	–	867,612
Business combinations	1,381,623	–	1,381,623
BALANCE AT 30 JUNE 2025	9,760,207	–	9,760,207
2024			
Balance at 1 July 2023	**6,680,122**	**1,099,887**	**7,780,009**
Net surplus/(deficit) for the year	(269,037)	–	(269,037)
Transfer to/(from) reserves	1,099,887	(1,099,887)	–
BALANCE AT 30 JUNE 2024	7,510,972	–	7,510,972

Statement of Cash Flows
For the Year Ended 30 June 2025

	Note	2025 $	2024 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		3,221,030	1,106,471
Receipts from government		10,692,037	8,553,224
Payments to suppliers and employees		(10,654,320)	(9,386,883)
Interest received		80,824	98,819
Interest paid		(806)	(803)
Net cash provided by/(used in) operating activities	16	3,338,765	370,828
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property,plant and equipment		292,186	231,581
Purchase of plant and equipment		(983,156)	(940,583)
Investment in term deposit		–	(508,742)
Net cash provided by/(used in) investing activities		(690,970)	(1,217,744)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liability		–	(11,980)
Net cash provided by/(used in) financing activities		–	(11,980)
Net increase/(decrease) in cash and cash equivalents held		2,647,795	(858,896)
Cash and cash equivalents at beginning of year		1,211,075	2,069,971
Cash and cash equivalents at end of financial year	5	3,858,870	1,211,075

Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial report covers Community Transport Services Tasmania Ltd as an individual entity. Community Transport Services Tasmania Ltd is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of Community Transport Services Tasmania Ltd is Australian dollars. Comparatives are consistent with prior years, unless otherwise stated.

1. Basis of Preparation

In the Directors opinion the Company is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, 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* and AASB 1054 *Australian Additional Disclosures*.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

The Company is preparing special purpose financial statements since the Board are of an opinion that the Company is not a reporting entity as users may obtain the financial information they require upon request where appropriate.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

2. Summary of Significant Accounting Policies

A. REVENUE AND OTHER INCOME

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations

The revenue recognition policies for the principal revenue streams of the Company are:

Department of state growth funding

It has been determined that this contract does not contain conditions that are sufficiently specific to be recognised under AASB15 revenue from contracts from customers and are therefore recorded under AASB1058. The purpose of this funding is to deliver low cost or free transport services to assist people to get to work, training or education.

Notes to the Financial Statements
For the Year Ended 30 June 2025

2. Summary of Significant Accounting Policies (continued)

CHSP commonwealth funding

It has been determined that this contract does not contain conditions that are sufficiently specific to be recognised under AASB15 revenue from contracts from customers and are therefore recorded under AASB1058. The purpose of this funding is to provide frail, older people with access to transport and home services.

HACC funding

It has been determined that this contract does not contain conditions that are sufficiently specific to be recognised under AASB15 revenue from contracts from customers and are therefore recorded under AASB1058. The purpose of this funding is to support individuals eligible for HACC services to access community transport and home services.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

B. INCOME TAX

The Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

C. 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.

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.

D. VOLUNTEER SERVICES

No amounts are included in the financial statements for services donated by volunteers.

E. PROPERTY, PLANT AND EQUIPMENT

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

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the cost model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land and motor vehicles, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use. Motor vehicles are depreicated using the diminishing balance method over their useful life.

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

Fixed asset class	Depreciation rate
Buildings	2.5%
Plant and Equipment	10–34%
Motor Vehicles	22.5%
Office Equipment	10–34%
Improvements	2.5%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2. Summary of Significant Accounting Policies (continued)

F. FINANCIAL INSTRUMENTS

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss – FVTPL
- fair value through other comprehensive income – equity instrument (FVOCI – equity)
- fair value through other comprehensive income – debt investments (FVOCI – debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

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.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss (refer to hedging accounting policy for derivatives designated as hedging instruments.)

The Company holds derivative financial instruments to hedge its foreign currency and interest rate risk exposures. Embedded derivatives are separated from the host contract and accounted for separately if the host contract is not a financial asset and certain criteria are met.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

2. Summary of Significant Accounting Policies (continued)

F. FINANCIAL INSTRUMENTS (CONTINUED)

Financial assets (continued)

Impairment of financial assets (continued)

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, bank and other loans and lease liabilities.

G. IMPAIRMENT OF NON-FINANCIAL ASSETS

At the end of each reporting period the Company determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash- generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash- generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

H. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2. Summary of Significant Accounting Policies (continued)

(I) LEASES

At inception of a contract, the Company assesses whether a lease exists.

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

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.

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.

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

J. EMPLOYEE BENEFITS

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

K. ECONOMIC DEPENDENCE

Community Transport Services Tasmania Ltd is dependent on the government for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the government will not continue to support Community Transport Services Tasmania Ltd.

L. ADOPTION OF NEW AND REVISED ACCOUNTING STANDARDS

The Company has adopted all standards which became effective for the first time at 30 June 2025, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

2. Summary of Significant Accounting Policies (continued)

M. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The directors have decided against early adoption of these Standards, but does not expect the adoption of these standards to have any impact on the reported position or performance of the Company.

3. Critical Accounting Estimates and Judgments

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

The significant estimates and judgements made have been described below.

Key estimates – revenue recognition

When determining the nature, timing and amount of revenue to be recognised, the following critical estimates and judgements were applied and are considered to be those that have the most significant effect on revenue recognition.

Applicable revenue standard

Critial judgement has been applied in the determination of the applicable revenue standard to be adopted by the Company. Consideration has been given to the grant agreements in place with funding providers to determine if they can be assessed under AASB15 revenue from contracts from customers or AASB1058 Income for not-for-profits. The facts and circumstances of each agreement has been considered individually and the corresponding standard has been applied.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2025

4. Other Revenue and Income

A. REVENUE FROM CONTINUING OPERATIONS	2025 $	2024 $
Revenue from contracts with customers (AASB 15)		
– Provision of services	1,696,074	1,068,580
	1,696,074	1,068,580
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations – AASB 1058)		
– Other grant	68,411	17,103
– Department of state growth funding	1,933,685	842,101
– CHSP commonwealth funding	6,098,601	5,261,070
– HACC state funding	1,578,632	1,404,779
– Other trading revenue	123,073	4,063
	9,802,402	7,529,116
TOTAL REVENUE	11,498,476	8,597,696

B. OTHER INCOME BREAKUP	2025 $	2024 $
Other Income		
– Rental income	94,923	77,506
– Donations	6,230	25,336
– Cafe connect	66,738	63,652
– Health Consumers Tasmania	163,943	–
– Surplus on sale of assets	78,020	97,203
– West Tamar council vehicle	10,000	10,000
	419,854	273,697

5. Cash and Cash Equivalents

	2025 $	2024 $
Cash on hand	7,884	2,863
Bank balances	3,850,986	1,208,212
	3,858,870	1,211,075

Reconciliation of cash

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

	2025 $	2024 $
Cash and cash equivalents	3,858,870	1,211,075

6. Trade and Other Receivables

	2025 $	2024 $
Current		
Trade receivables	414,281	362,323
Provision for impairment	(95,350)	(34,823)
TOTAL CURRENT TRADE AND OTHER RECEIVABLES	318,931	327,500

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

7. Other Assets

	2025 $	2024 $
Current		
Prepayments	214,314	157,517
Accrued income	–	440,801
Other assets	9,926	3,413
	224,240	601,731

Notes to the Financial Statements

For the Year Ended 30 June 2025

8. Property, Plant and Equipment

	2025 $	2024 $
LAND AND BUILDINGS		
Freehold land		
At cost	1,474,965	1,274,965
Total Land	1,474,965	1,274,965
Buildings		
At cost	3,203,834	2,492,343
Accumulated depreciation	(277,741)	(205,284)
Total buildings	2,926,093	2,287,059
Total land and buildings	4,401,058	3,562,024
Total current trade and other receivables	318,931	327,500
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	18,715	–
Accumulated depreciation	(6,535)	–
Total plant and equipment	12,180	–
Motor vehicles		
At cost	6,004,653	4,548,267
Accumulated depreciation	(3,411,275)	(2,552,992)
Total motor vehicles	2,593,378	1,995,275
Office equipment		
At cost	732,275	566,883
Accumulated depreciation	(556,307)	(378,281)
Total office equipment	175,968	188,602
Total plant and equipment	2,781,526	2,183,877
TOTAL PROPERTY, PLANT AND EQUIPMENT	7,182,584	5,745,901

8. Property, Plant and Equipment (continued)

A. MOVEMENTS IN CARRYING AMOUNTS OF PROPERTY, PLANT AND EQUIPMENT

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

	Land	Buildings	Plant and Equipment	Motor Vehicles	Office Equipment	Total
Balance at the begining of the year	1,274,965	2,287,059	–	1,995,275	188,602	5,745,901
Additions	200,000	711,490	18,715	1,670,552	165,393	2,766,150
Disposals	–	–	–	(214,166)	–	(214,166)
Depreciation	–	(72,456)	(6,535)	(858,283)	(178,027)	(1,115,301)
BALANCE AT THE END OF THE YEAR	1,474,965	2,926,093	12,180	2,593,378	175,968	7,182,584

9. Trade and Other Payables

	2025 $	2024 $
Current		
Trade payables	549,039	247,079
GST payable	136,314	(29,342)
Employee benefits	275,474	173,963
Sundry payables and accrued expenses	–	1,448
	960,827	393,148

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

10. Employee Benefits

	2025 $	2024 $
Current liabilities		
Annual leave	457,524	278,843
Long service leave	164,150	68,031
	621,674	346,874
Non- current liabilities		
Long service leave	127,346	82,098

Notes to the Financial Statements
For the Year Ended 30 June 2025

11. Financial Risk Management

	2025 $	2024 $
FINANCIAL ASSETS		
Held at amortised cost		
Cash and cash equivalents	3,858,870	1,211,075
Trade and other receivables		
Trade and other receivables	318,931	327,500
	318,931	327,500
TOTAL FINANCIAL ASSETS	4,177,801	1,538,575
FINANCIAL LIABILITIES		
Financial liabilities measured at amortised cost	1,604,922	455,005
TOTAL FINANCIAL LIABILITIES	1,604,922	455,005

12. Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is $391,313.

13. Auditors' Remuneration

	2025 $	2024 $
Remuneration of the auditor Bentleys Tasmania Audit, for:		
– auditing of the financial statements	9,000	7,400
– Other services – including compilation of financial statements	1,000	1,100
TOTAL	10,000	8,500

Other services include the preparation of the financial statements based on the information provided by the Company.

14. Contingencies

Grant Funding

The Company has received grant funds with associated agreements whereby unexpended funds may be repayable to the funding provider in the future in the event of either cessation of the funded services or upon triggering of a repayment clause in a funding agreement.

The Company has entered into funding agreements under which it has contractual commitments to perform the agreed purpose of the grant. Some funding agreements are across multiple financial years and, whilst they are recognised when received under AASB 1058, the Company has the intention of fulfilling the funding agreement with the unexpended amounts recognised in the surplus during the year to be expended in a subsequent period in order to fulfill the funding agreement requirements. An amount of unexpended funds of is recorded as revenue under AASB 1058 when received. The Company's accumulated surplus is set aside as an equity reserve and the future expense will result in a reduction in equity in a future period when incurred.

Capital Grants

The Company has received, over time, capital grants. These grants may have conditions attached that require repayment of all, or part, of the grant to the funding provider if they are used or disposed of in a manner inconsistent with the original intended purpose. At the date of this report the amount and the probability of repayment being required can not be reliably determined.

In the opinion of the Board, the Company did not have any other contingencies at 30 June 2025 (30 June 2024:None).

15. Related Parties

(a) The Company's main related parties are as follows:

Key management personnel – refer to Note 12.

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.

(b) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. No material transactions occurred with related parties during the period.

Notes to the Financial Statements
For the Year Ended 30 June 2025

16. Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2025 $	2024 $
Profit for the year	867,612	(269,037)
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
– depreciation	626,342	641,744
– net gain on disposal of property, plant and equipment	(78,020)	(97,203)
– GST on purchase of property, plant and equipment	87,589	90,259
Changes in assets and liabilities:		
– (increase)/decrease in trade and other receivables	8,569	(60,213)
– (increase)/decrease in other assets	377,491	(61,784)
– (increase)/decrease in term deposit	(20,782)	–
– increase/(decrease) in trade and other payables	567,679	(8,257)
– (increase)/decrease in deferred revenue	582,237	–
– increase/(decrease) in other liabilities	–	51,308
– increase/(decrease) in employee benefits	320,048	84,011
CASHFLOWS FROM OPERATIONS	3,338,765	370,828

17. Events Occurring After the Reporting Date

The financial report was authorised for issue on 28 October 2025 by the board of directors.

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.

18. Statutory Information

The registered office and principal place of business of the company is:

Community Transport Services Tasmania Ltd
320 Main Road
Glenorchy Tas 7010

Directors' declaration

The Directors declare that in the Directors' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Director

Director

Dated 28th October 2025

Independent Audit Report to the members of Community Transport Services Tasmania Ltd

Report on the Audit of the Financial Report

OPINION

We have audited the financial report of Community Transport Services Tasmania Ltd, which comprises the statement of financial position as at 30 June 2025, the statement of 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 significant accounting policies, and the directors' declaration.

In our opinion the financial report of Community Transport Services Tasmania Ltd has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2025 and of its financial performance for the year ended; and

(ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

BASIS FOR 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 Registered Entity in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

EMPHASIS OF MATTER – BASIS OF ACCOUNTING

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

OTHER INFORMATION

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is included in The Directors Report], (but does not include the financial report and our auditor's report thereon).

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF RESPONSIBLE ENTITIES FOR THE FINANCIAL REPORT

The responsible persons of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Registered Entity'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 the responsible entities either intend to liquidate the Registered Entity or to cease operations, or have 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 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 the financial report.

Bentleys Tasmania Audit

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