

# Ballarat Tramway Museum Inc.

## Annual Report

### 1998 - 1999



Tram 14 in Wendouree Parade on 16 May 1999. Part of our Museum's Exhibition and Interpretation policy is to re-create the time of the SEC tramways in Ballarat. This photograph shows that this era is still preserved 28 years after tramway closure.

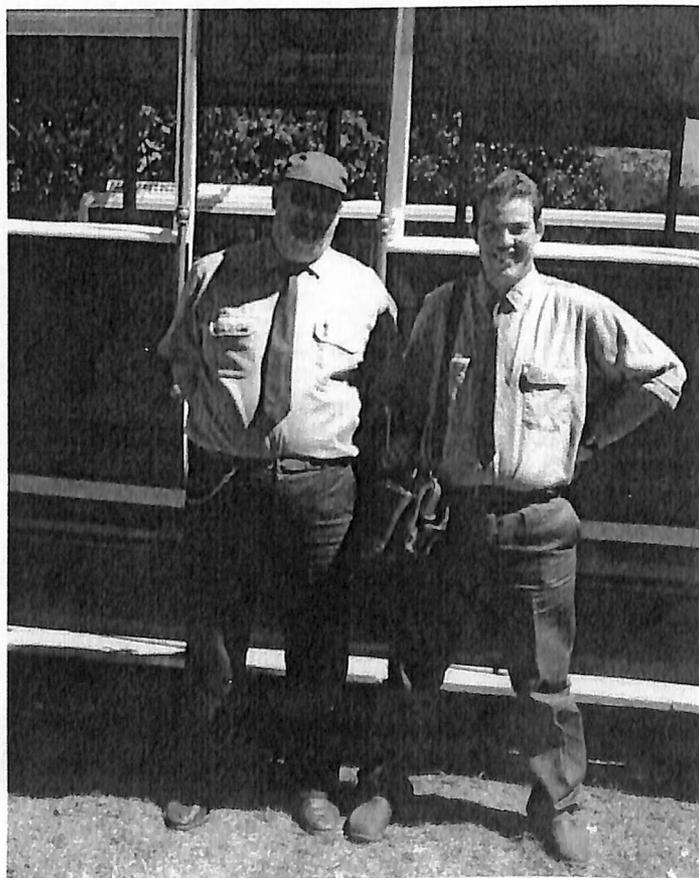
*Photo Carolyn Dean*

*Ballarat Trams are Ballarat History*



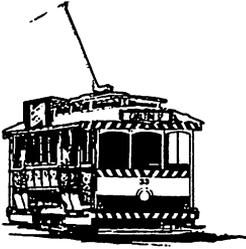
During the Begonia Festival, different tram stop boards are used to advertise the special fares.

*Photo Carolyn Dean*



Two of newest crew members, John Clowes and Mark McKay take a break during the Begonia Festival.

*Photo Anita Bagley*



# Ballarat Tramway Museum Inc.

*MMA MMA MMA*  
Museum Accreditation Program  
Accredited Museum

## Annual Report 1998-1999

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### The Board

President	Richard Gilbert
Vice Presidents	Stephen Butler John Phillips
Secretary	Peter Winspur
Treasurer	Carolyn Dean
Board Members	Alan Bradley Andrew Cox Warren Doubleday Clayton Giles Simon Jenkins Greg Rodgers

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### Mission Statement

The Museum's Mission Statement for its activities is:  
*"Continue the development of a working museum to preserve the style of Ballarat's former street tramways and trams for the public benefit."*

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**The Ballarat Tramway Museum Inc. (Association No: A0031819K)**  
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# 1. President's Report

Our museum has continued to move along and develop in many areas. One area is in personal development and it is pleasing to see members at our museum learning skills that can be carried on through life. I particularly feel quite rewarded when seeing our younger members learning responsibilities in many areas, and I see our museum as a training ground for people of all ages.

There is much learned from workshop practices to management skills, computer training and museum cataloguing. The continued support of our museum by government and other agencies is directly cascading on to a number of younger people who not only gain a practical experience but they return their efforts in providing the public with the infrastructure to enjoy the tramway museum and its tram rides.

With constant changes to legislation, possibly the biggest challenge we have ever faced in that area has been Rail Safety Legislation. I am so proud to be President of a museum that achieved its Accreditation with no non compliances found. The considerable amount of documentation was ably administered by Warren Doubleday and wisely checked and commented on by Greg Rodgers and Peter Winspur. It was a welcome and necessary result to be accredited and I particularly thank those and the other members of this museum who assisted in the research and production of the entire project.

Last year representatives of this museum and myself travelled to Christchurch to attend the Conference of the Council of Tramway Museums of Australasia. At this Conference we flagged the basic program of the 25th Conference, which will be proudly hosted by our museum at Ballarat in November, 2000. This year the detail of the program has been worked through and

advertising will soon go out to the COTMA organisation. I encourage all our members to get behind this Conference and meet representatives from both Australia and New Zealand who share this tramway interest as we do. It is a great talkfest and a time of learning along with socialising and the making of new friendships.

In looking back over more than 25 years since our museum was formed, I note with sadness the passing of two members who were with us in a very direct way from our first day. George and Noelene Netherway passed away only 12 days apart in April this year both aged 87. George was on the Lake Wendouree Tramway Museum Committee, which joined with the grouping of Melbourne based tramway enthusiasts ( I was one of them) to form the Ballarat Tramway Preservation Society. He was on the Board of Management from our first Society election, held in 1971. Noelene was a great supporter of our Society and they were at virtually all our Annual General Meetings. George finished his time on the Board in 1973 but was active in many areas of the organisation. George had a great collection of photographs of the Ballarat Tramways from the 1930's and gratefully these were donated to our Museum.

Harding's Foundry closed its doors during June and another chapter of our history finished with it. Former member Bill Harding had been a great help to us over the years as the SEC had all their brake blocks cast there. Bill held on to the patterns and made the blocks for us and other rail based groups, but after his passing his brother Alan continued on for another year but decided to retire and the property was sold up. We were appreciative of being given the patterns to ensure our blocks can be manufactured elsewhere.

Life goes on and it is pleasing to see the formation of our social group. A number of outings and social get togethers have been

held and this provides a bond between the members. Keep up the good work.

The land at Bungaree was fully fenced during the year and this makes our property not only more secure but more neatly presented. The offsite storage shed will be built during the coming year and improvements to the house are underway. The placement of the former SEC depot bicycle shed on our land is a link with our early days when we used this building for our works site office and information centre when dismantling track at the old depot. It is great that we have this opportunity to preserve another part of Ballarat tramway history in a most practical manner by incorporating it in our house extensions.

The Internet Web Page is well visited and this excellently presented page is the work of Andrew Cox. Andrew has also developed a page for COTMA and is planning arrangements to have daily updates of the COTMA Conference during its time in November 2000.

We were fortunate to receive a grant of \$1600 from Australian Museums On Line for the purchase of a photo scanner and a CD writer/rewriter. This will enable the scanning of our slide and photographic/negative collection in our constant museum archiving.

The Begonia Festival and the Springfest are our busy times that bring us all together to operate our trams and ourselves to maximum effort. The results are worth it as not only does it increase our funds but gives us good exposure to local people and visitors alike. There were additions to the Traffic Staff during the year and these members are so full of enthusiasm to assist our operation it gives us all good vibes.

A lot of roadwork alterations were undertaken in Wendouree Parade during the year and much negotiation was had with representatives of the Ballarat City Council to blend the roadwork plans and the tramway together. Peter Winspur offered

well considered advice to the city engineering section and we have ended up with a much more workable road and tramway arrangement than would have otherwise been the case.

The Museum has continued its good relationship with the Ballarat City Council, along with the Parks and Gardens Management and their assistance to us is much appreciated. We are so lucky to be operating our tramway in such a fine gardens environment.

The Board has met regularly and continues to work hard and responsibly at the management task in a harmonious way. At every 3rd Board Meeting a Strategic Planning Meeting is held where future initiatives of the museum are fully discussed. This allows time for full discussion on particular issues, which at a normal meeting would not see enough time for this to take place. This forum allows good discussion and debate to progress some quite important matters. Another meeting that takes place with regularity is the Safety Incident Management Committee which deliberates on issues of safety pertaining to the Rail Safety Legislation. Other than being required in our accreditation it does achieve progress on determining our safety status and allows us to review how the issues are running.

I wish to thank all those members who have contributed their time so generously to the operation, management and furtherance of the museum. The quality of workmanship, management skills and customer skills of this valuable historical resource we are entrusted with is a credit to all those participants. It is most rewarding to be President of an organisation that continues to develop and progress with the combined talents of its many members and reading further into this report will give detail to my overview of a most successful year.

*Richard Gilbert*



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## 2. Secretary's Report

If only our patronage could increase at the rate the volume of work required of the Secretary is rising. When you throw in Traffic Manager, acting Marketing Manager and Overhead Superintendent, one is almost working full time! In February, after 30 years and three days, I was allowed the luxury of resigning from my paid employment. Perhaps I'll finally find enough time. ( )

Over the past eight years as Secretary I have been attempting to establish an office which is professional in its dealings and consistent in the quality of the letters, reports, minutes, etc which it produces. With more time available, I expect to be able to finally establish a filing system where everything (or almost everything) can be found. The advent of computerisation and the Internet have dramatically assisted us in these tasks.

The contribution of Warren Doubleday, particularly in the production of "Fares Please", has been invaluable. The quality of the reproduction of the photos to be found in this report and in "Fares Please" is due entirely to him. In the coming year, due to the efforts of Andrew Cox, "Fares Please" will be available at our web site.

The work to attain rail safety accreditation reached a peak in October and November. With the quality of the input from Greg

Rodgers and Warren Doubleday, in particular, the Museum was accredited with no non conformances in December. The Safety Management System we developed is comprehensive, yet simple. The demands it makes on everyday operations are not difficult and it should prove to be simple to administer.

Membership stood at 189 at 30 June 1999, another increase from the past year. Twelve new members joined and three of these joined our traffic staff. Foundation member George Netherway and his wife, Noelene, were the only members to pass away. They will be missed. I thank Greg Rodgers for continuing in the thankless position of membership officer and for folding, inserting and posting almost every mailout single-handed.

The Board met every month during the year. In conjunction with a presentation at the Robert Clark Centre organised by Warren Doubleday, the July meeting was held at the Centre and members were invited to stay for the meeting. Meetings are usually held on the second Monday of the month and members are always welcome to attend, but should contact the Secretary prior to the meeting.

I look forward to another good year.

*Peter Winspur*

## 3. Museum Services Manager's Report

The past 12 months has seen a major effort in cataloguing, updating records and checking past work. Some 546 individual objects were catalogued, many of these grouped to give a further 340 Registered items in the catalogue. Substantial progress was made in revising records placed on a previous database to the new system. Also completed was a stocktake of all previous

items catalogued, particularly to check on their storage location. Many donations to the Archives were received throughout the year and it is a battle to try and keep on top of them.

Although no formal exhibitions were undertaken during the year, extensive information was provided to the Australian Museums On Line web site (AMOL) to

enable a Ballarat Tramway stories exhibition to be set up on their site. Andrew Cox re worked the BTM home page and has kept it up to date with news and additional features such as charter information. The BTM Web Page is well regarded and has received favourable comment from people outside the tramway museum industry. The Museum was advised late in the financial year that its application to purchase a slide scanner and CD ROM writer was successful. This grant was made through the AMOL organisation and will enable us to scan the many slides we as well as on the Internet within the next 12 months. We thank AMOL for the grant.

## 4. Marketing Report

Since the resignation of Len Millar, I have attempted to keep the Marketing flame lit by him alight with varying success. Not being a resident of Ballarat is a real disadvantage with continual invitations to meetings and events where our input can be valuable.

Len continued to oversee the production of our new tram stop signs and these finally saw the light of day after long negotiations with Peter Davies of "McDonalds" and the City Council. For the inclusion of the directions to "McDonalds" Wendouree on four signs Peter agreed to supply the signs and 10,000 brochures a year for five years. Thank you Len and Peter.

With our income considerably reduced by disappointing patronage and sales results, we continued to target the most cost effective methods of promotion we could find. We participated in a new wall advertising board which is circulated to venues in Ballarat such as motels. A similar venture some years ago was very successful. At the end of the year our brochure distributor decided to pursue other

In the depot itself, two display boards were set up adjacent to No. 12 explaining the work being done, the tramcar's history and its part in Ballarat's transport scene. Work to remove some of the photographs and replace them with laminated colour photocopies was commenced. It is very difficult to tell the difference between a photographic print and a laminated copy.

The Museum is an active participant in the Museum Accreditation Program, Museum representatives attending a number of seminars or events assisting where possible. We have been less active this year in the local Central Highlands Historical Association activities mainly due to time commitments to our own workload.

*Warren Doubleday*

employment and we entered into an agreement with a new distributor who supplies detailed reports which should give us a good picture of where the greatest interest lies.

The Board agreed to the establishment of a Ballarat marketing committee to assist in the promotion of the Museum and one of the first tasks of the committee is intended to be to survey visitors to the Gardens.

The level of souvenir sales continues to be disappointing. A consequent reduction in purchases and the delay in ordering new lines kept up returns, but this cannot continue next year. New fridge magnets proved popular. Vastly improved production methods have led to a superb quality product. The Museum's video continues to sell well, but our staple of metal badges, particularly train badges, has just about had it's day after a wonderful twenty years. Stephen Butler has agreed to look at several new lines in the coming year.

*Peter Winspur*

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## 5. Technical Services Manager's Report

Activities on the maintenance and conservation activities have been impacted by the lower funds available to the Museum. Not as much work was carried out as had been planned due to this. However good positive outcomes were achieved over the past 12 months. These include the installation of the fire main, the return to service of No. 40, planning for a off-site storage building at Bungaree, and maintaining the overall operation of the Museum.

The main task carried out in the first six months was the finalisation of the documentation needed for our Rail Safety Accreditation. It was very gratifying when we were advised that we were the first group to get through with no non-conformances. Maintaining the system does involve some additional work. It has also enhanced our attitude towards our responsibilities.

The former bike shed at the SEC depot was recovered from a yard in East Ballarat and transported to Bungaree during April. Following its relocation a new roof was installed during some very unseasonable cold weather.

One disappointment was the total disruption to our trackside telephone system by roadwork contractors undertaking work for the City of Ballarat. Despite many efforts we have not been able to get it back running as yet. It appears that a new cable will have to be laid between Depot Junction and Gardens Loop. Roadwork at a number of points along the tramline have resulted in new kerbing and some resurfacing of the tram tracks in Wendouree Parade. Following extensive liaison with the City of Ballarat a good outcome was achieved, particularly at depot junction, where the

initial design could have resulted in passengers getting on and off at uneven pavements.

Before reviewing the work undertaken on the trams, I formally wish to thank all the museum workers who have assisted in these achievements.

### Tramcar Conservation

**Tram 12** - work continues at a reasonable pace on the reconstruction of this tramcar. A grant application to obtain funding for the construction of a truck was unsuccessful.

**Trams 1, 14, 13, 18, 26, 27, 661 and 671** - generally in service and receiving attention on a schedule basis. In particular work on 18 and 13 to repair compressor faults and to renew whitmetal in axle bearings on No. 18 was carried out. Trams 661 and 671 were fitted at one end with lights to improve their visibility at night.

**Tram 33** - work to repair the motors of this tram has commenced, though has been slowed due to the lack of funds.

**Tram 38** - withdrawn from active service following the return of No. 40 to service.

**Tram 40** - Following repair to the field coils the tram was returned to service.

**Tram 28** - The truck was dismantled, the wheels turned by the Australian Electric Transport Museum in Adelaide and repairs to the various truck components commenced. Work on the body has continued with many preparatory tasks before actual repainting is commenced.

**Trams 11, 21 and 32** - in storage.

*Warren Doubleday*

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## 6. Traffic Manager's Report

The challenge of attaining Rail Safety accreditation was met by the due date of 1 January 1999. Without accreditation the Museum would have not been able to operate. Little change was required to our procedures but many had never been adequately documented and I spent many hours putting in writing the procedures we have been following for the last two decades. The result was the Operations Manual. This was circulated to all traffic staff. My next task will be to update the Drivers Manual of 1972 and the Traffic Operations Guidelines of 1990. Warren Doubleday developed an Orientation course for new workers and the Manual was circulated to all workers. New forms were devised for the reporting of incidents and accidents. With the able assistance of Greg Rodgers, who is a professional trainer with Yarra Trams, our driver and conductor training programs are in the process of being revamped to reflect current competency based structures.

The year saw a welcome increase in our traffic staff. Paul Mong and Alistair Reither both became full conductors and new starts included Mark McKay, Kent Rayson, Stuart Keenan and Mark Peterson. Austin Brehaut retired and moved home to Ballarat. Apart from his heart insisting that he visit hospital for a while Austin has finally been able to become a regular staff member. Anita Bagley qualified as a driver, Robert Paroissien finished his training and Mark McKay was almost finished by the end of the year. Barry McCandlish decided to give driving a rest after nearly 24 years. Thank you Barry for your dedication on so many Saturdays over the years.

We again operated on every weekend and public holiday during the year as well as on most school holidays. Wednesday running

was undertaken from November to April with mixed results.

After remaining unchanged for over seven years, the decision was made to increase fares in an attempt to provide the Museum with some of the funds needed to keep our ageing fleet operable. (Motor rewinds cost at least \$10,000). A sensationally successful "Springfest" festival was held on 1 November, the first day of the new fares. From then on ridership plummeted. Appalling weather over Christmas and a nondescript summer led to the worst figures on record. Reopening the road to traffic during the Begonia Festival also led to reduced patronage.

We are yet to adequately account for the drop in patronage. The fare increase is certainly not the major factor, if it is a factor at all. (The competing fire engine costs \$2.50 for children for a very short ride). We do believe that fewer visitors from outside Ballarat are coming into the Gardens and the decision to survey visitors is an attempt to learn more.

Charter business was good and the number of charters run in conjunction with "Lake Lodge" increased. Drinks and nibbles while riding our trams through the Gardens is a great way to fill in the hour or so between the Church and the Reception.

I thank all traffic staff members for their commitment over the past year and look forward to their continuing support. We are the only authentic operating tramway Museum in Australia and to be part of its operation remains a continuing joy.

*Peter Winspur*

### 1998/1999 OPERATING STATISTICS

	DAYS RUN	KILOMETRES RUN	PASSENGERS CARRIED	AV PASS PER KM	AV KM PER DAY	AV PASS PER DAY
JULY	18	543.4	722	1.33	30.19	40.1
AUGUST	12	322.4	469	1.45	26.87	39.1
SEPTEMBER	19	543.4	1123	2.07	28.60	59.1
OCTOBER	14	436.8	964	2.21	31.20	68.9
NOVEMBER	13	447.2	1372	3.07	34.40	105.5
DECEMBER	13	423.8	647	1.53	32.60	49.8
JANUARY	29	1084.2	1882	1.74	37.39	64.9
FEBRUARY	11	535.6	1455	2.72	48.69	132.3
MARCH	21	855.4	3263	3.81	40.73	155.4
APRIL	19	696.8	1528	2.19	36.67	80.4
MAY	13	361.4	443	1.23	27.80	34.1
JUNE	13	403.0	397	0.99	31.00	30.5
<b>TOTAL</b>	<b>195</b>	<b>6653.4</b>	<b>14265</b>	<b>2.14</b>	<b>34.12</b>	<b>73.2</b>
<b>OVERALL</b>	<b>4210</b>	<b>176956.0</b>	<b>470794</b>	<b>2.66</b>	<b>42.03</b>	<b>111.8</b>
Previous Year	200	6780.8	18215	2.51	38.13	95.6

Note: Overall Kilometre total excludes Km run in Melbourne.

### 1998/1999 TRAMCAR STATISTICS

CAR	1998 - 1999 TOTALS			PROGRESSIVE TOTALS		
	DAYS RUN	HOURS RUN	KILOMETRES RUN	DAYS RUN	HOURS RUN	KM RUN
1	0	0:00	0.0	2	4:27	15.6
13	32	118:27	777.4	248	1062:35	6931.6
14	40	162:19	1076.4	1085	4893:04	35464.0
18	49	223:29	1435.2	587	2589:37	17440.8
26	15	67:43	491.4	479	2165:02	18699.2
27	59	223:07	1398.8	1173	5188:05	37967.8
28	0	0:00	0.0	410	1823:42	12568.4
33	0	0:00	0.0	834	3745:23	25950.6
38	3	11:00	80.6	220	607:50	4180.8
40	20	86:26	605.8	335	1250:37	9809.8
661	17	49:06	288.6	235	614:07	3900.0
671	17	74:18	499.2	235	632:44	4027.4
<b>TOTALS</b>		<b>1015:55</b>	<b>6653.4</b>		<b>24577:13</b>	<b>176956.0</b>
Previous Year		<b>1030:09</b>	<b>6780.8</b>			

Kilometres run are calculated by the number of trips multiplied by 2.6

# BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

## Balance Sheet as at 30th June, 1999

<b>1998</b>			
\$	<b>CURRENT ASSETS</b>		
79	Cash on Hand		44
471	Australian & New Zealand Banking Group Ltd.		-
11,029	Commonwealth Bank of Australia		4,543
25,000	Commonwealth Financial Services		20,000
573	Debtors & Prepayments		630
11,076	Stock on Hand (at lower of cost or sale value)		<u>9,514</u>
<u>48,228</u>	<b>Total Current Assets</b>		<b>34,731</b>
	<b>NON CURRENT ASSETS</b>		
80	Shares (at cost)		80
20,125	Land & Buildings (at cost)		20,125
44,233	Tram Depot & Trackwork (at cost)	44,233	
(41,702)	Less Provision for Depreciation	<u>42,234</u>	1,999
3,201	Electrical & Overhead Equipment (at cost)	3,201	
(3,201)	Less Provision for Depreciation	<u>3,201</u>	0
4,101	Trams (at cost)	4,101	
(3,368)	Less Provision for Depreciation	<u>3,514</u>	587
4,497	Other Equipment (at cost)	4,497	
(3,731)	Less Provision for Depreciation	<u>3,937</u>	560
200	Motor Vehicle (at cost)	200	
(200)	Less Provision for Depreciation	<u>200</u>	0
75,172	Trams Restoration (at cost)	78,551	
(26,810)	Less Provision for Depreciation	<u>30,736</u>	47,815
9,790	Museum Equipment (at cost)	13,500	
(4,516)	Less Provision for Depreciation	<u>5,779</u>	<u>7,721</u>
<u>77,871</u>	<b>Total Non Current Assets</b>		<u>78,887</u>
<u>\$126,099</u>	<b>TOTAL ASSETS</b>		<u>\$113,618</u>
	<b>CURRENT LIABILITIES</b>		
14,000	Grants Received in Advance		-
<u>14,000</u>	<b>Total Current Liabilities</b>		-
<u>\$14,000</u>	<b>TOTAL LIABILITIES</b>		<u>\$0</u>
<u>\$112,099</u>	<b>NET ASSETS</b>		<u>\$113,618</u>
	<b>ACCUMULATED FUNDS</b>		
<u>\$112,099</u>	Accumulated Funds as at 30th June, 1999		<u>\$113,618</u>

# BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

## Statement of Cash Flows for Year Ended 30th June, 1999

1998	
\$	
	<b>Cash Flows from Operating Activities</b>
55558	Revenue from Operations 33012
(32,884)	Payments to Suppliers and Employees (38,650)
1083	Interest Received 735
23,757	Net Cash provided by Operating Activities (4,903) (see Note 2)
	<b>Cash Flows from Investing Activities</b>
(1,910)	Additions to Tram Depot -
(1,829)	Additions to Tram Restoration (3,379)
(3,202)	Additions to Museum & Other Equipment (3,710)
(6,941)	Net Cash used in other activities (7,089)
16,816	Net Increase (Decrease) in Cash Held (11,992)
19763	Cash at beginning of year 36,579
<u>\$36,579</u>	<u>Cash at end of year \$24,587</u>

### NOTES TO THE STATEMENT OF CASH FLOWS

#### 1. Reconciliation of Cash

For the purpose of the Statement of Cash Flows, cash includes cash on hand and in banks and investments in money market instruments. Cash at the end of the year as shown in the Statement of Cash Flows is reconciled to the related items in the financial statements as follows:

79	Cash on Hand	44
471	Australia & New Zealand Banking Group Ltd.	-
11,029	Commonwealth Bank of Australia	4,543
<u>25,000</u>	Commonwealth Financial Services	<u>20,000</u>
\$36,579		\$24,587

#### 2. Reconciliation of Net Cash provided by Operating Activities to Operating Profit after Income Tax

1,016	Operating Surplus	1,519
6,355	Depreciation	6,073
	Changes in Assets and Liabilities	
391	(Increase) Decrease in Debtors	(57)
1,995	(Increase) Decrease in Stock on Hand	1,562
14,000	Increase (Decrease) in Grants Received in Advance	(14,000)
<u>\$23,757</u>		<u>(\$4,903)</u>

Cash Outflows shown in brackets

**BALLARAT TRAMWAY MUSEUM INCORPORATED**

Association No. A0031819K

**Statement of Income and Expenditure for Year Ended 30th June, 1999**

1998		
\$	<b>INCOME</b>	
2,588	Membership Subscriptions	2,647
128	Donations Received - General	130
7,811	- Museum	6,639
2,174	Surplus (Deficit) Souvenir & Kiosk Operations	1,731
18,196	Fares	17,489
400	Advertising	410
209	Bungaree House Rent	450
5,000	Grants Received	14,000
1,083	Interest Received	735
<u>37,589</u>	<b>Total Income</b>	<u>44,231</u>
	<b>LESS EXPENDITURE</b>	
4,148	Advertising	3,194
218	Bank Charges & Duties	206
1,334	Bungaree House Expenses	1,198
6,355	Depreciation	6,073
1,601	Electricity	1,291
673	General Expenses	725
3,140	Insurance	3,208
280	Land Rent	140
149	Motor Vehicle Expenses	129
1,828	Printing & Stationery	757
449	Rates	212
13,858	Repairs & Maintenance	22,867
240	Subscriptions	325
2,300	Telephone & Postage	2,387
<u>36,573</u>	<b>Total Expenditure</b>	<u>42,712</u>
<b>\$1,016</b>	<b>SURPLUS FOR YEAR</b>	<b>\$1,519</b>
111,083	Accumulated Funds as at 30th June, 1998	112,099
<u>\$112,099</u>	Accumulated Funds as at 30th June, 1999	<u>\$113,618</u>

**BALLARAT TRAMWAY MUSEUM INCORPORATED**

Association No. A0031819K

**Notes to and Forming Part of the Financial Statements  
Year Ended 30<sup>th</sup> June, 1999****1. Summary of Significant Accounting Policies**

The Society's financial statements have been drawn up in accordance with the accounting standards of the Australian Accounting Bodies approved accounting standards. They have been prepared in accordance with the historical cost convention except for certain assets which are at valuation. The accounting policies adopted are consistent with those of the previous year.

**2. Depreciation**

Depreciation is provided on a straight line basis on all tangible fixed assets, other than freehold land, at rates calculated to allocate their cost or valuation less estimated residual value, against revenue over their estimated useful lives.

Where it has been impossible to determine the cost of an asset, the Directors' valuation has been used as the basis for calculating depreciation.

Major depreciation periods are:-

Trams	20 years
Motor Vehicles	7 years
Museum Site Improvements	20 years
Plant & Equipment	20 years

Additions and disposals are depreciated for a pro rata period in the year of acquisition or disposal.

## **2. Income Tax**

The Museum is exempt from Income Tax under Section 50.45 of the Income Tax Assessment Act 1997.

## **4. Inventories**

Inventories are valued at lower of cost and net realisable value, and include all costs incurred in bringing it to the society's store.

# **INDEPENDENT AUDIT REPORT TO THE MEMBERS OF BALLARAT TRAMWAY MUSEUM INCORPORATED Association No. A0031819K**

## **Scope**

We have audited the financial report of the Ballarat Tramway Museum Incorporation for the year ended 30th June, 1999 as set on pages 11 to 14. The Committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the association's financial position and the results of their operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

## **Audit Opinion**

In our opinion, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of Ballarat Tramway Museum Incorporated, as at 30th June, 1999 and the results of its operations and its cash flows for the year then ended.

K.L. Paroissien & Associates

Certified Practising Accountants

R.G. Paroissien  
Partner

Hawthorn, 29th September, 1999



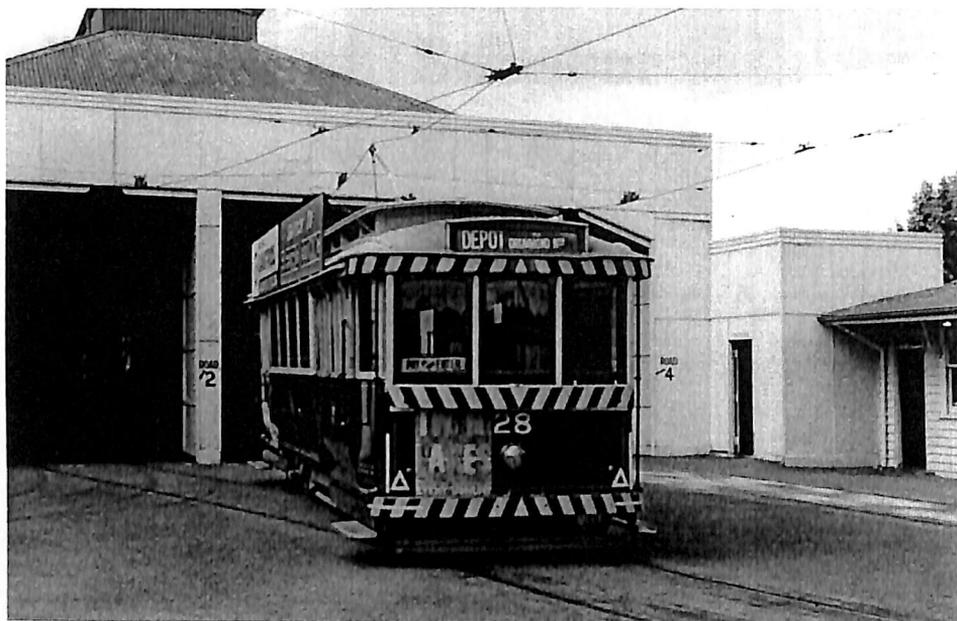
The truck delivering the former SEC bike shed, once located at the Ballarat depot, drives onto our property, past the site of the former Bungaree railway station, 16 April 1999.

*Photo Carolyn Dean*



The BTM Social group held a number of functions during the year, including one at John Clowes' house in Smeaton, March 1999.

*Photo Anita Bagley*



Ballarat Tram 28 rests between runs on No. 3 road in the SEC depot on 23 November 1962. Photographer Unknown – BTM Collection.



Ballarat 21, now with the AETM St. Kilda Museum waits at the Mt Pleasant terminus during 1968. *Photo Ron E. Fluck*