

# Ballarat Tramway Museum Inc. Annual Report 2004 - 2005



The 30<sup>th</sup> Anniversary of preserved trams running in Wendouree Parade was celebrated on 26 December 2005, the day the BTM recommenced operations after a two month lay-off due to a failure of our power supply. *Photo Warren Doubleday*



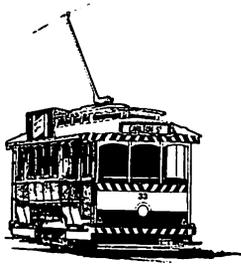
***Ballarat Trams are Ballarat History***



The new isolating transformer is delivered and about to be manoeuvred into position on December 15 2004. *Photo: Carolyn Dean*



Looking resplendent in its MMTB colour scheme, Scrubber No. 8 was photographed on 6 April 2005 with No. 18 in the background. *Photo: Carolyn Dean*



# Ballarat Tramway Museum Inc.

## Annual Report 2004 - 2005

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### The Board

President	Stephen Butler
Vice Presidents	Garry Wood Richard Gilbert
Secretary	Peter Winspur
Treasurer	Carolyn Dean
Board Members	Warren Doubleday Clayton Giles Simon Green John Phillips (To 1 December 2004) Alastair Reither Greg Rodgers Paul Mong (From 4 December 2004)

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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 in a safe environment."*

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# 1. President's Report

Welcome to this year's annual report. What a great year it has been for me, a time to enjoy my hobby with close friends and some wonderful people. It has also been a very challenging year that has found our resources stretched to the limit at times.

Almost immediately after the Annual Meeting last year there was a small fire in the substation which, after some thorough investigation, resulted in the purchase of a new transformer, replacement of old cabling and a review of our procedures for turning the substation on and off. The investigations and subsequent works were headed by Garry Wood and Paul Mong. Many other members assisted both financially, through the substation appeal, and physically during the installation and renewal process. I would like to take this opportunity to thank everyone who generously donated to the appeal and all others involved, with a special mention to Alan Snowball who worked closely with Garry and Paul.

The cost to the Museum for the new transformer was significant and as such we now have a valuable asset that will see us with a continuing power supply well into the future. Please note that in the Statement of Financial Performance a significant surplus is shown compared to last year. This is due to the fact the asset (transformer) is to be depreciated over a number of years. A standard business practice this does not represent a cash "profit" for the Museum. The Statement of Cash Flows shows over \$35,000 was invested in the substation and a considerable reduction in available funds. Since the end of the year much of these

funds have been used to finance our new publication "*The Golden City and its Tramways*".

With the trams off the road for just over two months it was a joyous occasion to see No 27 venture on to the Parade to recommence operations, coincidentally this was on Sunday 26<sup>th</sup> December, 30 years since the BTPS started operating the trams in Wendouree Parade. The BTM band, headed by Sam Boon, entertained the public and members at the loop during the afternoon.

The Museum applied successfully for a grant under the Museums Australia "Building Better Regional Museums" program. These grants are by invitation and are for between \$1,000 and \$5,000. Funding was received for an all in one laser printer/scanner/fax, a digital camera, three folding display panels, a lift up banner and archive boxes. The banner and display boards have proved to be a valuable tool in the professional presentation of our Museum at various functions during the year. We again applied for a grant under the City of Ballarat's Community Grants scheme. This time it was to purchase a lifting trolley and this application has subsequently been successful.

During the year, Board Member John Phillips resigned from the board, and as an active member of the Museum. John had been a board member for over thirteen years and also served as Vice President for most of this time. John's input to the operations of the museum and his carpentry and building skills will be missed and I would like to thank John for all his hard work over the years.

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Subsequently this position was filled by Paul Mong.

Also after 20 years and one month of working around the depot most recently as our regular cleaner Jacqui Smith ( nee Edwards ) decided to throw in the towel one final time. Thanks for all your efforts during your time here.

The matter of our Public Liability Insurance has now been resolved. After the VMIA indicated they would cease to insure heritage operators quotes were sought and an alternative insurer was obtained. I would like to thank the DOI for their help over the past few years to ensure that we were able to continue operating.

While on the matter of the DOI, this year sees our drivers having to undertake full level one rail safety medicals. This is the same as required to drive a locomotive! We appreciate that some of our members cannot cover the full cost of these medicals, so where required the museum is covering these costs. This is a new cost to the museum and shows up in the financial statements.

Once again a very successful Begonia Festival was staged during March. While no sponsor was obtained to cover the 'free fares' of the previous year, an agreement was reached between the Museum and the Festival to provide a free service to the public each day of the festival. It is nice to see that after so many years operating in the gardens precinct the Museum is being included in the Festival. Over 7,000 passengers were carried for the 5 days. Thanks goes to all the crews and support staff over this time. Also to the Festival organisers for their continuing support.

Unfortunately during the year there were a number of members and friends who passed away and this serves as a reminder of our ageing membership and crews! My condolences to the families, relations and friends of these members. We are very lucky to have many 'junior supporters' and hopefully these young people will keep the museum operating well into the future.

The successful operation of the Museum continues to be supported by members of the Board, Traffic Staff, shed workers and general membership. It is important to sometimes reflect on why we are all involved in this Museum and how we can continue to support the ongoing operations, growth and development into the future.

It is opportune at this time to give a huge thank you to everyone involved, everyone's efforts are truly appreciated. Thanks also go to Local and State Governments for their input into the operations of our Museum. Without the tireless efforts of some of the traffic staff the Museum could not operate as it does, each weekend and during holiday periods.

I wish everybody a safe and happy year, if you feel you can contribute in anyway please contact myself or any other Board member. A final thank you to everyone who has been involved in the Museum this year.

*Stephen Butler*

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## 2. Secretary's Report

The Board met eleven times during the year and meetings continued to be conducted in a constructive manner. After fifteen years as President Richard Gilbert decided it was time to step down and Stephen Butler filled his chair. As noted in other reports Stephen was soon required to engage in a rapid learning curve. Richard continued as Vice President and was busy during the year in overseeing the development of our new publication and managing the Bungaree property. Not long after being re elected John Phillips' circumstances changed and he decided that he could no longer continue as a Board member and worker for the Museum. Thank you John for your substantial contribution over some twenty five years. Paul Mong agreed to fill the vacancy.

At the end of the year membership stood at 193, up two on the previous year. Four new members joined, two resumed and there were two new Junior Supporters. Sadly, long time member Fred Potter passed away. Membership fees were maintained at \$20 and the Museum was again heartened at the number and size of the donations which accompanied so many renewals.

The Safety and Incident Management Committee continued to meet as required during the year. The process of completely revamping our Risk Analysis continued. The Department of Infrastructure Safety Branch's auditors paid their the annual visit in January. Continued compliance with the Museum's safety management system was found. The new medical standards required by law have been implemented. Dr Stuart Turnbull made a site visit in

January 2005 and offered to become the Museum's Chief Medical Officer. His generous offer was gratefully accepted. An ongoing safety issue in relation to bicycles crossing the tram rails as they curve across Wendouree Parade was discussed with officers of Council and the Ballarat Bicycle Users Group. Agreement was reached on how to improve the way cyclists were warned of the hazard.

The Museum met officers of Council concerning plans to implement the Gardens Masterplan particularly in relation to the South Gardens Reserve and the Ex POW memorial. We attended meetings called by the Lake Foundation which is associated with the Ballarat Tourist Association. The Foundation is attempting to find the means to implement the Masterplan in five years instead of thirty years. In March the Museum was given the opportunity to meet Council and give a Powerpoint presentation concerning the Museum's place in the Masterplan.

After a frustrating year in which efforts were made through the Association of Tourist Railways to set up a joint heritage rail public liability insurance scheme through one broker the Museum finally went its own way and obtained a very competitive quote from another broker. A joint scheme is still a possibility in the future and the VMIA is offering assistance but much work is still to be done.

Thank you Simon Green for continuing to edit "Fares Please" and all the other members who assisted me during the year.

*Peter Winspur*

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### 3. Technical Services Manager's Report

It should come as no surprise that when looking back over the technical and infrastructure works for the past year it is largely dominated by one event. That event is of course the lightning strike and subsequent fire that destroyed our traction substation and left the BTM out of operation for nearly 3 months. While the initial flurry of activity to get the tramway back on the road again took its toll on the amount of time available to carry on other work it did prove what a strong and resilient organisation our museum has become. Numerous members came to the fore and made their time and skills available to tackle this enormous task, not to mention the generous financial contribution made by many others, without such support we could very well have found ourselves in dire circumstances. The total cost of this work has now surpassed \$30,000 but with an expected lifespan for the new equipment of 30 to 50 years we should be relieved of having to undertake such an operation again for a very long time.

Other works did of course occur during the year, "The Gold Tram" No 45 returned to Bendigo after a 4 year stay with us. This tram produced mixed reactions during its time in Ballarat with some members loving and others loathing it, all in all though I think everyone will agree that these sorts of exchanges between fellow organisations are healthy and should be encouraged to continue.

The repainting of scrubber No 8 was also completed and the tram now operates in its track cleaning role on an as needed basis although the continuing drought and water restrictions limit the use at present.

The body and mechanical overhaul of tram No 40 continued throughout the year and was helped along significantly by a boost in the number of weekday workers at the museum. It is now not unusual to find 3 or 4 members working away on various projects at the depot on any day of the year. Our search for accuracy in matching the SEC paint colours has led us to find a supplier who manufactures colours which we think will produce the best result we have seen to date in our restoration works. While the mechanical works on No 40 have been delayed somewhat as we work to complete the changes to the traction supply, it is expected that this tram will be back on the road by around the end of this year.

This year also saw the technical services team say goodbye to one of its most enduring members. Jacqui Smith decided to retire from her active role within the workshop and museum after some 20 years of being involved in everything from sanding and painting to cleaning and just about anything else. Jacqui was indeed a pleasure to work with and we thank her for her time and effort over many years.

#### Tramcar Status

**Nos 1, 8, 13, 18, 26, 27, 28, 45, 661 and 671** - in service and receiving regular maintenance on a scheduled basis. As mentioned above, No 45 returned to Bendigo in April 2005.

**No 14** - remains in storage with no use in the past year, this tram is scheduled for a full mechanical overhaul following completion of the work on No 40.

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**No 33** - has received limited use due to a persistent controller problem which has so far failed to be permanently resolved and is the subject of ongoing work

**No 38** - has been used for display purposes only since being made operational again in the previous year. This tram has now developed a serious controller failure and is on static display only while awaiting work to rebuild the controller.

**No 40** - painting has now reached the top coat stage with interior work proceeding as well. Mechanical works are nearing

## **4. Marketing Manager's Report**

The museum this year has taken a slightly different approach to our marketing, and advertising. We decided to partake in an advertising scheme under the banner of "Trading Places". This sees a business card size brochure printed and displayed at many locations throughout Victoria in a rack or turnstile display with many other operators. We have included a redemption on the card to try and ascertain the effectiveness of this type of advertising. The redemption of these cards has been minimal and this reinforces the Board's belief that most of our visitors are "off-the-street" and our advertising budget, such that it is, should be targeted at the local market. The Museum remains a member of the Ballarat Tourist Association and, wherever possible, is involved with initiatives of Ballarat Tourism. It is difficult to maintain a high level profile when we do not operate regular business hours 7 days a week.

The "Welcome Aboard" brochure handed to each group of passengers has continued

completion with the tram soon to be reunited with its wheels and motors.

**No 12** - negotiations with local organisations for the manufacture of the mechanical equipment for this tram have progressed steadily during the year. Sporadic progress has been made on the bodywork due to the heavy commitment to other activities.

Thanks to all those who have helped to make this year such a success despite the unusual events that we have had to contend with.

*Garry Wood*

to be a great success and we are looking at expanding this and including other operators within the Gardens precinct. Our tourist brochure continues to be distributed through the Tourist Information Centre and local hotels and motels.

The Museum Web site has been updated and maintained by Andrew Cox throughout the year, although the computer gremlins have limited some updates over the past few months. This continues to be a cost effective means of promotion, particularly overseas.

The Begonia Festival again provided a huge input into our patronage and even though a sponsor could not be obtained, the organisers of the Festival saw fit to keep the free rides. This proved very successful again.

The Museum has continued to stock a range of items aimed at the tourist market as well as a small selection of books, videos, calendars, etc for the enthusiast or more interested member of the public.

*Stephen Butler*

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## 5. Traffic Manager's Report

What a year! We can only hope that the current year is a little less complicated; that our trams operate without too many hitches and continue to carry more and more happy patrons.

The first few months proved to be rewarding with good passenger numbers, particularly in September 2004. I left for Europe on 4 October and delegated the Secretary's and Traffic Manager's responsibilities to our new President, Stephen Butler. The next contact I experienced was a text message in the middle of the night on my phone that there had been a minor fire in the depot. Thus begun a baptism "by fire" of the new President.

On Monday 18 October what had appeared to be relatively easily repaired damage as a result of a lightning strike the previous week became far more serious when the main switch gear was destroyed and the transformer was discovered damaged beyond repair. It soon became obvious that tramcar operations would be forced to cease for a considerable period. And Stephen was left to do three jobs! I had the gall to return early in November for a few days and a Board meeting before setting off on a prearranged fortnight around the Flinders Ranges. And then I went to Sydney!

Finally back on deck at the end of November I had proved that no one is indispensable but that another body would have been more than welcome. I must thank all those who worked so hard during what was a difficult and frustrating time.

By the time services were resumed on Boxing Day we had lost nineteen

operating days including "Springfest", normally the busiest day after the Begonia Festival and seven already booked charters or group visits. In the previous thirty years on only two Saturdays and one Sunday had the trams not operated and this had been due to causes beyond our control.

Boxing Day 2004 was the 30<sup>th</sup> anniversary of the commencement of operations. To celebrate the occasion and the resumption of services a "gold coin donation" day was declared and two of the three trams which had run thirty years ago were operated. No 38, the third tram, is awaiting a major bogie rebuild and will hopefully be available to celebrate the 40<sup>th</sup> anniversary! Two of the original four traffic staff were still on deck after all these years. Free rides and good weather saw 531 people ride on the day with many standing loads. The donations received were far higher than normal Boxing Day revenue and a good day was had by all.

One consequence of the cessation of operations was the decision that after over six years fares would have to rise. The Museum had already absorbed the GST impost (yes the Museum must charge GST) and the massive increase in public liability insurance charges. It was obvious that even if there was some decrease in patronage, the Museum would not remain financially viable if tramcar revenue was not increased. After six months patronage appears to have settled down to a level similar to recent years while revenue is at a level which is more appropriate to the Museum's operating costs. We would always like to see more passengers but variations in ridership seems to have more to do with weather

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or other outside influences than anything else. Unlike other tramway museums the Ballarat Tramway Museum's main clientele consists of on spec visitors who are in the Gardens for other reasons, see the tram operating and decide to have a ride.

Stephen's other hat is that of Marketing Manager and he again managed to negotiate an arrangement with the Begonia Festival to provide a free public transport service within the Gardens for the five days of the Festival. Although patronage was lower than in 2004, this reflected apparently smaller attendances at the Festival rather than any other reason. Our crews put in another sterling effort and the event went off without a hitch. Sufficient staff ensured that during the late afternoon four trams were available which enabled us to always have a tram waiting at the loop to take weary visitors back to their cars. The 1.3 kilometre line saw 7,100 passengers in five days and at no time was anyone forced to wait for the next tram.

This year saw the third annual "Tram Pull", an event organised by Rotary Young Ambition. The primary purpose of this event is to raise money for charity and this year it was the breast cancer support network. The tram pull involves a team hauling one of two single truck trams for approximately 25 metres in the gardens loop. A second team pulls the other tram along the same distance, on the other track. Eight teams competed this year with TGM Engineers the winners. Everyone had great fun on the day and the Museum is more than happy to give its support to the event each year.

Our small band of regular drivers diminished again when John Phillips

decided to resign from traffic duties for personal reasons. Joining the Traffic Staff in November 1980 as a Conductor, John qualified as a driver in June 1982 and had always been one of the Museum's most reliable Drivers. Thanks John. If you can ever see a way to return you will be most welcome.

During the year implementation of the new medical regime for "Rail Safety Workers" imposed on us by the Department of Infrastructure (Public Transport Safety) began. The full cost of a medical can be over \$300 for our drivers and nearly half of them require annual medicals due to their age. The cost for our Conductors is also over \$100. The generous support of several doctors has led to a substantial discount but the cost to our volunteers and the Museum is out of all proportion to what the Museum considers should be necessary.

It is of concern that four drivers were responsible for 49% of the kilometres driven and that they were all over 60 years of age. Thank you Roger Salen, Frank Puls, Dave O'Neil and John Clowes.

The Museum welcomed Neil Lardner as an assistant conductor and Graeme Cleak as a conductor during the year but since 2001 not one new driver has qualified and this is of major concern as we all continue our downward spiral into old age.

Thank you again to all those who enabled the Museum to operate again every weekend and holiday (when electricity was available!) and to those who worked so hard and long to restore power after the disaster of October 2004.

*Peter Winspur*

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## 6. Museum Services Manager's Report

The past year has been very eventful in the Museum Services area as well. Early in the year we received an excellent collection of slides and movies taken in the 1950's and early 1960's by the late Ben Parle of the Ballarat tramscapes. They were donated to us by his wife Megan via the Sydney Tramway Museum. The slides have been formally catalogued and added to our growing photographic and small item collection. The Collection now has just under 3100 registered items with the number of electronic images of the collection items and photographs etc now numbering about 4550, an increase of over 600 in the year. This excludes many high density scans of slides that are deteriorating.

A grant from the *Building Better Regional Museums* program administered by Museums Australia was received early in the financial year. This allowed us to obtain some high quality portable display equipment, a digital camera, scanner and laser printer and archive quality storage boxes that should see us through for the next five or so years. Many thanks to Museum's Australia and the Minister for the Arts who provided the funding. One of the considerations that will need to be given as part of the implementation of April 2004 Strategic Plan Depot Master Plan is the planning of the expansion of our Archives/small items storage area. It has a couple more years to go before it will be filled.

Following the AGM in October, a workshop was held that started to look at the BTM's Collection Policy which had its origins in 1991. The outcome of this workshop and considerations by the Board has seen the policy extensively reviewed and updated, although the basic

thrust of the original policy remains. A number of other Museum management policies have been reviewed or updated as part of our Museum Re-Accreditation due late 2005.

The Museum has received a number of enquiries about former workers of the SEC and ESCo tramways as well as general enquiries about the services provided by the tramways. In the publication of the Museum's forthcoming book, *The Golden City and its Tramways*, many photographs in the book are drawn from the Museum's collection of photographs and items. The formal electronic cataloguing activity over the past 10 years has been invaluable in this regard in being able to source quickly photographs and items.

A small exhibition of photographs of the construction and commissioning of the Bourke St tramway in 1955 was prepared and positioned in Hawthorn Depot as part of the COTMA AGM held there in late June 2005. These photographs were from the camera of Geoff Grant, many of whose tramway negatives are held by the Museum. In the Depot display area itself, some of the badges and items donated by the family of the last Tramway Superintendent, Les Denmead, were put on display.

The Museum continues to take an active part in the Museum Australia's *Museum Accreditation Program* as well as the Central Highlands Historical Association annual fair and other community activities. Thanks to those who have assisted the Museum through their work to contribute another successful year for the BTM.

Warren Doubleday

**2004/2005 OPERATING STATISTICS**

	<b>DAYS RUN</b>	<b>KILOMETRES RUN</b>	<b>PASSENGERS CARRIED</b>	<b>AV PASS PER KM</b>	<b>AV KM PER DAY</b>	<b>AV PASS PER DAY</b>
JULY	16	504.4	660	1.31	31.53	41.3
AUGUST	10	316.6	332	1.05	31.66	33.2
SEPTEMBER	18	603.2	1274	2.11	33.51	70.8
OCTOBER	8	275.6	665	2.41	34.45	83.1
NOVEMBER	0	0.0	0	0.00	0.00	0.0
DECEMBER	6	243.8	840	3.45	40.63	140.0
JANUARY	28	1042.6	1790	1.72	37.24	63.9
FEBRUARY	10	307.2	572	1.86	30.72	57.2
MARCH	18	1123.6	7863	7.00	62.42	436.8
APRIL	26	904.8	1338	1.48	34.80	51.5
MAY	9	330.2	356	1.08	36.69	39.6
JUNE	14	439.4	571	1.30	31.39	40.8
<b>TOTAL</b>	<b>163</b>	<b>6091.4</b>	<b>16261</b>	<b>2.67</b>	<b>37.37</b>	<b>99.8</b>
<b>OVERALL</b>	<b>5476</b>	<b>216888.2</b>	<b>568536</b>	<b>2.62</b>	<b>39.61</b>	<b>103.8</b>
<b>PREV YEAR</b>	<b>178</b>	<b>6524.2</b>	<b>20849</b>	<b>3.2</b>	<b>36.65</b>	<b>117.1</b>

Note: Overall Kilometre total excludes Km run in Melbourne.

**2004/2005 TRAMCAR STATISTICS**

<b>CAR</b>	<b>2004 - 2005 TOTALS</b>			<b>PROGRESSIVE TOTALS</b>		
	<b>DAYS RUN</b>	<b>HOURS RUN</b>	<b>KILOMETRES RUN</b>	<b>DAYS RUN</b>	<b>HOURS RUN</b>	<b>KM RUN</b>
1	0	0:00	0.0	4	6:50	22.7
13	13	67:14	473.2	345	1680:27	10725.0
14	0	0:00	0.0	1138	5411:51	38721.8
18	31	141:10	904.8	737	3488:48	23140.0
26	20	80:03	569.4	568	2620:43	21990.8
27	45	209:16	1424.8	1259	5662:53	41119.0
28	11	31:24	174.2	472	2050:31	13933.4
33	20	81:09	572.0	993	4439:12	30427.8
38	0	0:00	0.0	220	608:50	4188.6
40	0	0:00	0.0	374	1492:48	11411.4
45	7	30:33	208.0	200	939:42	6323.2
661	27	129:57	959.4	328	1009:59	6622.2
671	30	110:07	774.8	364	1216:51	7979.4
8	8	6:04	30.8	66	69:50	282.9
<b>TOTALS</b>		<b>886:57</b>	<b>6091.4</b>		<b>30699:15</b>	<b>216888.2</b>
<b>PREV YEAR</b>		<b>973:05</b>	<b>6524.2</b>			

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

**BALLARAT TRAMWAY MUSEUM INCORPORATED**

Association No. A0031819K

Statement of Financial Position as at 30th June, 2005

<b>2004</b>			
\$	<b>CURRENT ASSETS</b>		
100	Cash on Hand		220
7,196	Commonwealth Bank of Australia		9,233
32,000	Commonwealth Financial Services		17,000
793	Debtors & Prepayments		340
<u>5,857</u>	Stock on Hand (at lower of cost or sale value)		<u>5,974</u>
<u>45,946</u>	<b>Total Current Assets</b>		<b>32,767</b>
	<b>NON CURRENT ASSETS</b>		
20,125	Land & Buildings (at cost)		20,125
53,516	Tram Depot & Trackwork (at cost)	53,516	
(45,082)	Less Provision for Depreciation	<u>45,593</u>	7,923
3,201	Electrical & Overhead Equipment (at cost)	39,052	
(3,201)	Less Provision for Depreciation	<u>3,912</u>	35,140
4,101	Trams (at cost)	4,101	
(4,098)	Less Provision for Depreciation	<u>4,101</u>	0
5,950	Other Equipment (at cost)	5,950	
(4,301)	Less Provision for Depreciation	<u>4,720</u>	1,230
200	Motor Vehicle (at cost)	200	
(200)	Less Provision for Depreciation	<u>200</u>	0
99,110	Trams Restoration (at cost)	99,579	
(53,297)	Less Provision for Depreciation	<u>58,276</u>	41,303
21,721	Museum Equipment (at cost)	26,689	
(10,042)	Less Provision for Depreciation	<u>11,543</u>	15,146
<u>87,703</u>	<b>Total Non Current Assets</b>		<u>120,867</u>
<u>\$133,649</u>	<b>TOTAL ASSETS</b>		<u>\$153,634</u>
	<b>CURRENT LIABILITIES</b>		
<u>4,204</u>	Creditors		<u>3,137</u>
<u>4,204</u>	<b>Total Current Liabilities</b>		<u>3,137</u>
<u>4,204</u>	<b>TOTAL LIABILITIES</b>		<u>3,137</u>
<u>\$129,445</u>	<b>NET ASSETS</b>		<u>\$150,497</u>
	<b>ACCUMULATED FUNDS</b>		
<u>\$129,445</u>	Accumulated Funds as at 30th June, 2005		<u>\$150,497</u>

**BALLARAT TRAMWAY MUSEUM INCORPORATED**

Association No. A0031819K

**Statement of Financial Performance for Year Ended 30th June, 2005**

<b>2004</b>		
\$	<b>INCOME</b>	
3,132	Membership Subscriptions	3,100
56	Donations Received - General	33
14,046	- Museum	33,854
2,304	Surplus Souvenir & Kiosk Operations	2,641
14,299	Fares	15,447
310	Advertising	310
1,373	Interest Received	1,293
0	Grants Received	5,436
5,000	Begonia Festival Sponsorship	5,000
1,919	Sundry Income	1,542
<u>42,439</u>	<b>Total Income</b>	<u>68,656</u>
	<b>LESS EXPENDITURE</b>	
685	Advertising	1,294
287	Bank Charges & Duties	568
2,895	Bungaree House Expenses	2,621
6,809	Depreciation	8,124
1,730	Electricity	2,189
344	General Expenses	1,482
0	Gold Tram Expenses	2,797
12,697	Insurance	12,756
140	Land Rent	140
0	Medicals	972
286	Motor Vehicle Expenses	287
1,057	Printing & Stationery	1,213
155	Rates	213
8,737	Repairs & Maintenance	10,322
385	Subscriptions	530
2,532	Telephone & Postage	2,096
<u>38,739</u>	<b>Total Expenditure</b>	<u>47,604</u>
<b>\$3,700</b>	<b>SURPLUS FOR YEAR</b>	<b>\$21,052</b>
125,745	Accumulated Funds as at 30th June, 2004	129,445
<u>\$129,445</u>	<b>Accumulated Funds as at 30th June, 2005</b>	<u>\$150,497</u>

**BALLARAT TRAMWAY MUSEUM INCORPORATED**  
**Association No. A0031819K**  
**Statement of Cash Flows for Year Ended 30th June, 2005**

<b>2004</b>	<b>\$</b>	<b>Cash Flows from Operating Activities</b>	
	40,435	Revenue from Operations	67,816
	(33,656)	Payments to Suppliers and Employees	(40,664)
	1,373	Interest Received	1,293
	8,152	Net Cash provided by Operating Activities (see Note 2)	28,445
		<b>Cash Flows from Investing Activities</b>	
	0	Additions to Electrical & Overhead Equipment	(35,851)
	(2,186)	Additions to Tram Restoration	(469)
	(1,818)	Additions to Other Equipment	0
	(777)	Additions to Museum Equipment	(4,968)
	(4,781)	Net Cash used in other activities	(41,288)
	3,371	Net Increase (Decrease) in Cash Held	(12,843)
	35,925	Cash at beginning of year	39,296
	<b>\$39,296</b>	Cash at end of year	<b>\$26,453</b>

**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:

	100	Cash on Hand	220
	7,196	Commonwealth Bank of Australia	9,233
	32,000	Commonwealth Financial Services	17,000
	<b>\$39,296</b>		<b>\$26,453</b>

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

	3,700	Operating Surplus	21,052
	6,809	Depreciation	8,124
		Changes in Assets and Liabilities	
	215	(Increase) Decrease in Debtors	453
	(846)	(Increase) Decrease in Stock on Hand	(117)
	(1,726)	Increase (Decrease) in Creditors	(1,067)
	<b>\$8,152</b>		<b>\$28,445</b>

Cash Outflows shown in brackets

# **BALLARAT TRAMWAY MUSEUM INCORPORATED**

Association No. A0031819K

## **Notes to and Forming Part of the Financial Statements**

**Year Ended 30th June, 2005**

### **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.

# **BALLARAT TRAMWAY MUSEUM INCORPORATED**

**Association No. A0031819K**

**Statement by the Committee**

**Year Ended 30th June, 2005**

(1) In the opinion of the committee of Ballarat Tramway Museum Inc.

(a) the financial statements and notes, set out on pages 13 to 16 are in accordance with the Incorporated Association's Law, including:

i) giving a true and fair view of the financial position of the association as at 30th June, 2005 and of its performance, as represented by the results of its operations and its cash flows for the year ended on that date; and

ii) complying with the Accounting Standards and the Constitution of the Association;

(b) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due and payable.

In accordance with a resolution of the committee dated at Ballarat in the State of Victoria this 22nd day of September, 2005.

**S. Butler**  
**President**

**C. Dean**  
**Treasurer**

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF**

**BALLARAT TRAMWAY MUSEUM INCORPORATED  
Association No. A0031819K**

**Scope**

*The financial report and committee members' responsibility*

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows and the committee's declaration for Ballarat Tramway Museum Incorporated (the association) for the year ended 30th June, 2005.

The committee of the association is responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

*Audit approach*

We conducted an independent audit in order to express an opinion to the members of the association. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the association's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

In our opinion, the financial report presents a true and fair view in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia the financial position of Ballarat Tramway Museum Incorporated as at 30th June, 2005 and the results of its operations and its cash flows for the year then ended.

K.L. Paoissien & Associates  
Certified Practising Accountants

R.G. Paoissien  
Partner

Hawthorn, 22<sup>nd</sup> September, 2005



The late Ben Parle's photographs of the 1950's often show now demolished Ballarat buildings. Here No. 19 west bound in Sturt St passes the City Brigade Hotel at the intersection of Raglan St on 5 April 1958.



Photographed 30 years ago on 1 Feb. 1975, the "Official Opening Day", the depot environment has seen some considerable change yet is still familiar.

*From the BTM Collection*



For the third year, the Museum participated in the annual “Tram Pull” organised by Rotary Young Ambition. This community fund raising event has become a permanent part of the Museum’s calendar.

*Photo: Neil Lardner 20 March 2005*



The 2005 Begonia Festival again saw crowded trams with free rides sponsored by the Begonia Festival Committee. No. 18 loads passengers at the loop on 13 March 2005. *Photo: Peter Winspur*