

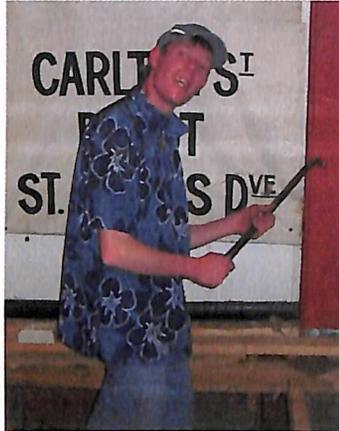
# Ballarat Tramway Museum Inc.



## Annual Report 2006 - 2007



*Ballarat Trams are Ballarat History*



### BEHIND THE SCENES

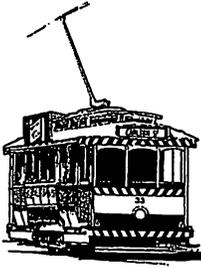
Above clockwise: Alan Snowball, Daniel Edwards, Phillip Work, Peter Perry, Garry Wood and Dave Macartney. *Photos: Austin Brehaut & BTM Collection*



### OUR FRONT LINE

Left to right: Frank Puls waiting for the bell to proceed from his conductor, Austin Brehaut recording the moment, Len Millar enjoying No 40 after its long absence. *Photos: Roger Salen, BTM Collection, Austin Brehaut*

Front Cover: Students from Tooleybuc Primary School experience a ride in tram No 40 on 19 September 2006, the 35<sup>th</sup> anniversary of closure. *Photo: Austin Brehaut*



# Ballarat Tramway Museum Inc.

## Annual Report 2006 - 2007

---

### Contents

1.	President's Report . . . . .	4
2.	Secretary's Report . . . . .	6
3.	Technical Services Manager's Report . . . . .	7
4.	Museum Services Manager's Report . . . . .	8
5.	Marketing Manager's Report . . . . .	9
6.	Traffic Manager's Report . . . . .	10
7.	2006 – 2007 Operating Statistics . . . . .	12
8.	Financial Statement and Statutory Reports . . . . .	13 – 18

---

### The Board

President	Stephen Butler
Vice Presidents	Garry Wood Richard Gilbert
Secretary	Peter Winspur
Treasurer	Carolyn Cleak
Board Members	Warren Doubleday Clayton Giles Simon Green Paul Mong Alastair Reither Greg Rodgers

---

### 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.”*

---

The Ballarat Tramway Museum Inc. (Association No: A0031819K)  
P O Box 632 Ballarat Vic 3353 Tel/Fax 61 3 5334 1580  
Email: [secretary@btm.org.au](mailto:secretary@btm.org.au) Web: <http://www.btm.org.au>

---

# 1. President's Report

Welcome to this year's Annual Report. It has been another interesting and busy year for the Museum and its workers.

A lot of the first part of the year was dedicated to helping organise the 2006 Council of Tramway Museums of Australasia (COTMA) biennial conference held in Melbourne from 17 November. Titled "*Celebrating 100 years of Melbourne's Electric Trams*" it was held in Melbourne to mark one hundred years of Melbourne's electric trams. Whilst the host Museum was the Melbourne Tramcar Preservation Association, we were very involved in the preparation, organisation and running of the conference. One hundred and twenty from museums in Australia and New Zealand attended and it was an outstanding success. Based at the Batman Hill on Collins Hotel, on the corner of Spencer and Collins St, it was a great tramway watching location. Warren Doubleday, Richard Gilbert, Simon Green, Carolyn Cleake and myself were on the organising team along with Craig Tooke. The next Conference is in Launceston during August 2008.

Also during the first half of the year the City of Ballarat was the host for the 10<sup>th</sup> World Conference on Historical Cities and as part of this conference the City organised an extensive Heritage Weekend. This featured many heritage sites, gardens, historic homes and of course the Ballarat Tramway Museum. The Museum was open on both days from 10am to 5pm, including the depot. A much larger number than usual toured the display area at the depot.

A member's planning day was held at the Royal Mail Hotel in Sebastopol (the old tram terminus). It is easy to lose sight of what is happening on a day to day basis and this day provided many valuable

ideas and suggestions and the Board is working through them. These days are held about every two years to obtain input from those 'on the front line' so to speak.

Apart from the Begonia Festival, "Springfest" is the busiest time for the Museum. It is another day when we provide a public transport service to the public in addition to a Museum experience. This year it was just a little busier than usual as it was also the day the COTMA Conference delegates visited. It proved a fantastic day for all and allowed the delegates to ride on a number of different trams as well as view a 'peak' period for our traffic department.

The Begonia Festival again generously agreed to sponsor the operation of the tramway during the festival and we must thank Barbara Chalkley and Tanje Ruddick for their support and assistance. Even though the Festival was reduced to three days due to the drought it proved to be a resounding success for the Museum. For much of the time four trams were in operation. Tram No 40 emerged for the first time at a Begonia Festival since 2004. Nearly 7,000 people rode the trams in the three days. Our dedicated team of up to 20 volunteers again answered hundreds of questions concerning the Festival, the Gardens and the Ex Prisoners of War Memorial.

A Begonia Festival is never complete without a social evening or two and a record twenty two dined at the Gordon Hotel on the Saturday night and about eighteen enjoyed a superb barbecue at Bungaree on Sunday night.

Our maintenance department has been kept busy this year. Along with regular servicing and repairs there were several unplanned events that required urgent attention. Firstly a spectacular storm passed over Ballarat on New Years Day and had the unfortunate side effect of causing a large tree beside

Wendouree Parade to collapse. The tree fell across our overhead wiring and snapped off one of our poles. This rendered the tramway inoperable between Depot Junction and Carlton St until the 6<sup>th</sup> of January after final repairs were carried out the previous day. Then a dewirement early in April seriously damaged a bracket arm outside "Pipers on the Parade". An emergency repair team of Alan Snowball and Alastair Reither were able to replace the bracket arm at very short notice.

Also a section of our track in Wendouree Parade was relaid in conjunction with the City Council rebuilding the road surface. The project took place from Monday 18<sup>th</sup> to Thursday, 21<sup>st</sup> June. The work was undertaken at Depot Junction where the condition of the road surface has been a cause of concern to road users, especially bike riders. This impromptu major works effort was completed by the combined efforts of Gary Wood and Warren Doubleday in negotiating and co-ordinating the project and hard work performed by Alan Snowball, Richard Gilbert and Alastair Reither at the works site, in conjunction with the Puffing Billy Contracting Team and the road contractors.

Unfortunately on Thursday 9<sup>th</sup> November 2006 Neville Gower, the Museum's foundation Secretary, lost his long battle with cancer. I would like to take a moment to remember Neville's efforts both in the setting up of the Museum and his subsequent contributions. Also member Martin Grant passed away suddenly on Sunday 17<sup>th</sup> December 2006.

The Museum has been an accredited Museum for several years under the Museums Australia accreditation program. After a recent exhaustive audit, reaccreditation was recommended and I would like to thank Warren Doubleday for his efforts in this area.

I would like to congratulate Carolyn Cleak in achieving the enviable milestone of being the Museum's treasurer for 30 years.

It has been a challenging year for the Board trying to keep up with new Rail Safety legislation which requires us to completely rewrite our safety system, the ongoing medicals and the general operations of what now seems to be a 'big business' more than a nice hobby. My thanks go out to the Board for keeping up to date with everything as well as the ongoing operation of the business.

Richard Gilbert and Simon Green have been continuing to improve and refurbish the house at Bungaree. The house is available for members, friends and fellow enthusiasts to stay at whilst visiting Ballarat and the area in general.

Our small band of traffic staff have enabled the trams to operate as advertised and I would like to thank them and also welcome all new members and remind everyone that there is always something to do, such as being a depot guide, maintenance, traffic duties or just visiting the depot for a social chat if you have a spare afternoon during the weekend or holidays.

Thanks also go to our 'weekday' workers who do a lot of the behind the scene grunt work not only in the day to day maintenance but also in the restoration of our beloved tram fleet.

Local and State governments have been supportive through the year and I would like to thank them for their continued assistance and input.

I am sure the Museum will continue to be progressive in its outlook and I wish everyone a safe and happy year ahead. If you would like to contribute to the museum in anyway, please don't hesitate to contact myself or any of the Board Members listed at the front of this Annual Report.

*Stephen Butler*

---

## 2. Secretary's Report

The Board met ten times during the year and meetings continued to be conducted in an harmonious manner. This has always been a feature of our Museum and has lead to a very stable leadership team over the years. With only two Board members residing in Ballarat efforts were made to pick dates when most Board members could be in Ballarat at the same time and three meetings were held at the depot and one at the residence of Richard Gilbert at Clunes during the year. The December meeting in Clunes was followed by dinner at *Clementines* restaurant. Partners and friends joined us and enjoyed a very pleasant evening.

Membership remains stable and at 30 June there were 194 members including 16 Junior Supporters. This was five less than in the previous year. It is heartening that so many members live interstate and even overseas. Three members, founding Secretary Neville Gower, Martin Grant and Claire Wickens, passed away during the year. Martin was very active at PETS, our fellow museum in Perth, and will be very missed there. Claire donated a cable tram trailer in 1995 and later joined the Museum. A substantial donation accompanied her renewal every year. Five new members joined. Membership fees were maintained at \$20 and the number and size of the donations which accompanied many of the renewals continued to be substantial. Greg Rodgers continued as Membership Officer.

The Safety and Incident Management Committee met as required during the year. The task of ensuring that the Museum complies with rail safety legislation remains enormous and is extremely time consuming. The new

2006 Rail Safety Act requires the Museum to completely rewrite it's safety management system and this task has commenced. This time government has recognised that the heritage sector does need assistance and an outside firm *Safety Action Pty Ltd* has been engaged to oversee the implementation of the new legislation. In early July 2007 they conducted a mini audit to ascertain how far the Museum already complies with the new legislation. They were impressed with our level of commitment to the safe operation of all aspects of the Museum.

I continued as editor of "Fares Please" It has been a rewarding task. The purchase of a colour laser printer has reduced the expense of colour printing and we produced two colour editions even though the cost is still some four times that of black and white. More are planned for the following year. I was particularly happy with the Annual Report which featured colour covers for the first time.

Warren Doubleday and I attended the bimonthly meetings of the Tramway Heritage Forum. The meetings continue to provide an excellent opportunity for the museums to discuss common issues and maintain a link to government.

Following a successful meeting of working members in March which discussed in detail strategic directions for the Museum for the next three years, the Board spent a considerable time discussing the outcomes. The final plan should be finalised during the following year.

Again, I thank all those who have helped me through another year and look forward to continuing our association.

*Peter Winspur*

---

### 3. Technical Services Manager's Report

With another busy year gone it is pleasing to look back at what has been achieved. While the constant demands of running the tramway along with continuing changes in legislation and safety often leave little time for other activities, the museum remains a strong and active organisation and continues to move forward in many areas.

At this time I would have expected to be reporting on the progress of the overhaul of No 14. Unfortunately, not all has gone as smoothly as we would have liked and the necessity to undertake additional works on one of this tram's motors, along with delays in getting work done by various suppliers has made progress on this tram very slow so far.

On the subject of motors, No 28 developed a fault in one motor recently and is now also out of service awaiting removal and repair. This is just another of the continual challenges presented when working with a fleet of vehicles that are all approaching 100 years of age.

Our largest undertaking for the past twelve months was of course the relaying of a section of track in Wendouere Parade. Whilst this work was carried out almost entirely by paid contractors, the short notice meant that considerable time and effort had to be devoted to making sure the whole process went smoothly.

One project that has progressed steadily this year without much publicity is the redevelopment of the museum's display area. Most of the work to date has focused on structural works in and around the body of tram No 39 to provide a foundation for future works. Now that

much of the hard slog is behind us it is hoped that the coming year will result in much more visible progress and the completion of the first section of the new display.

#### Tramcar Status

Nos 1, 8, 13, 18, 26, 27, 33, 40 and 671 - in service and receiving regular maintenance on a scheduled basis.

No 14 - a major overhaul of wheels and motors is in progress. Delays in completing additional works have allowed little progress this year.

No 28 - out of service awaiting time in the workshop to remove and repair a motor fault. This cannot proceed until work on No 14 is completed.

No 38 - in storage awaiting a major overhaul or wheels, motors, brakes and controllers.

No 661 - interior refurbishment is currently underway on this tram. This work is scheduled to be completed in time for the annual Springfest event.

No 12 - little physical progress this year due to lack of available resources. The museum continues to seek opportunities for sponsorship of the major components of this project.

Thanks to everyone whose continued work has helped us to achieve another productive and worthwhile year.

*Garry Wood*

---

## 4. Museum Services Manager's Report

Over the past twelve months, Museum collection management activities have been varied with:

- Museum's Australia Victoria Branch undertook a formal Re-accreditation visit, where which our procedures for the Management of the Collection and other activities were reviewed. The Museum was successful in its Re-Accreditation application and was advised that:

*Ballarat Tramway Museum continues to operate as an outstanding volunteer organisation committed to rigorous museum methods and robust management structures. They are seen to be a benchmarking organisation for volunteer organisations and for setting high museum standards with limited resources. This has been especially so in the recent past with a lightning strike and subsequent fire that destroyed the substation and left the museum out of operation for nearly three months. With some excellent community awareness and publicity the museum raised a substantial sum in donations towards a new substation. The On site panel was impressed with the running of the museum and felt that the need for a clear pathway, more outdoor signage, a sprinkler system and an update to the display area should be placed as the main priorities over the next five years.*

- Successful application to Heritage Victoria for a grant to undertake a significance assessment of the Museum's Collection. A historian has

been appointed to undertake this assessment.

- Ballarat Treasures Register – submission to City of Ballarat for the nomination of some of our trams, the Wendouree Parade tramway infrastructure and other items. An initial announcement in November reported that the register had included the Tramway Museum and the trams.
- Commencement of the development of a number of on-line exhibitions, the first being the celebration of the 150 years of the Gardens.
- Co-ordination of the half day meeting for the review of the Museum's Strategic Plan.
- Some 540 items added to the collection management system, with them being assessed for their significance. The Archives Storage Room is slowly filling. Planning for an extension was incorporated within the Museum's Strategic Directions.
- Conversion of the late Ben Parle 8mm and other movie films held by the Museum to DVD format. The films will be carefully stored, because they are very likely to outlast the DVD's. One of the problems is finding the equipment to show them with.
- Three presentations to Ballarat community groups about the history of trams in Ballarat, the Museum's activities and its collection.
- Provide a briefing to the City of Ballarat's Lake Wendouree and Gardens Special Committee about the Museum's activities, community involvement, challenges, business planning and future directions.
- Provision of research assistance,

---

information to family history researchers and others, information and photographs for Fares Please!

- Provision of assistance in general to

an Adelaide based author preparing a book on the history of Duncan and Fraser, the builder of many of the Museum's tramcars

*Warren Doubleday*

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

Marketing throughout the year has been fairly low key as we continually strive to achieve the best value for our advertising dollar.

We have taken part in several local events where we have supplied vouchers for free child rides with paying adults and also a 'Kids Card' promotion. Unfortunately the redemption of these vouchers has been basically non existent, possibly reflecting a lack of concern for our museum by local residents.

The Ballarat Courier has been very supportive throughout the year running a number of articles and photos featuring our trams. Austin Brehaut prompted at least one of these feature articles which was on the 35<sup>th</sup> anniversary of closure.

Our shilling and six pence tickets have proven popular. To continue this theme our half price child and check tickets will be replaced with a three pence ticket and a souvenir ticket. These should be available early next year.

Whilst our current brochure is distributed throughout Ballarat, a reprint is required and this should see a full colour version as the cost for full colour printing has decreased significantly. Some of our trams have been fitted out with two clear single brochure holders that have the *Welcome Aboard* and standard brochure available for passengers. The *Welcome Aboard* brochure is handed out to each group of passengers.

A new Destination Ballarat Visitor Guide

is being produced by the Tourism Unit of the Ballarat City Council. We have taken a 1/3 page advert in this publication. There will be a minimum 200,000 of these guides printed and will be available throughout Australia.

We were involved with the Begonia Festival providing a 'fare free' tram service, and this was an extremely busy time for us. During the festival Carolyn Cleake undertook some visitor surveys both on the tram and at the depot display area. The feedback from these was very positive and we will continue to develop and conduct surveys in the future.

The Museum Display area in tram 39 has started to undergo some major refurbishment, this has seen the display area temporarily reduced in size. The final result will see a very interesting and different display area for our visitors.

We continue to stock a range of items for sale 'on tram' and also a larger range of items such as books, videos and calendars at the depot for sale. Our video "Trams of Ballarat" has been transferred to DVD and is available at the depot, or by mail order.

Members are still entitled to a discount on *'The Golden City and its Tramways'*, so if you haven't purchased your copy, or maybe you are looking for a great gift please contact the depot or email us and we can organise to have a copy or copies delivered to you.

*Stephen Butler*

---

## 6. Traffic Manager's Report

I reported last year that it was a quiet year. This year was even quieter with few highlights. From the viewpoint of a museum, the highlight was the reappearance of tram No 40 resplendent in new paint and varnish. It is a credit to the workshop team. From the viewpoint of successful operations, the Begonia Festival was the second busiest on record. In all the past year saw very little change from the pattern of operation established over many years. Our trams continued to operate every weekend and most holidays.

When the small size of our volunteer workforce is taken into account this continues to be a remarkable achievement. As I have reported in previous years, regular operations continue to be maintained due to the dedication of a handful of members many who give one or two days (or more) of their time each month. Most travel quite some distance and at their own expense. As most are also over sixty they are also required to submit to a rigorous medical examination every year. The examination is expensive and they contribute towards the cost. Next year "*Working with Children*" legislation will require all of them to undergo police checks. And this is all so that they can enjoy their hobby!

The aging of our volunteer workforce remains of great concern to me as like all volunteer based organisations we are struggling to find new younger members willing to commit in the manner of our current volunteers. The end of the year saw Gavan Dorian commence training as a driver, the first for a number of years, and there was the prospect of a further

volunteer. These will go some way to fill the gaps in each month's roster.

Patronage remains "flat". We can perhaps blame the continuing drought to some degree, but I remain convinced that changing lifestyles have more to do with the lack of visitors in the Gardens apart from local Ballarat folk. Lake Wendouree, low for many years, finally dried up altogether by January and this combined with the lack of flowers in the flower beds in the formal gardens gave the whole area a sad look. There were no swans or other water birds, no paddle boats and the ferry has not run for years. January was particularly disappointing with by far the lowest patronage ever. In the end the Begonia Festival ensured that patronage in 2006/2007 almost reached 16,000, some 250 more than the previous year.

Serious consideration was given by Council to cancelling the annual Begonia Festival, but in the end a three day event was staged. It proved to be very successful. The Begonia Festival again agreed to sponsor the trams to enable us to provide a free service for people to reach their parked cars and we thank the Festival for their continued support. We believe our crews are excellent ambassadors for the Festival.

The placement of most activities under the trees near our Gardens Loop stop increased our patronage dramatically as people had only a short distance to walk to catch the tram to their cars. Services were rearranged to ensure that a tram was always waiting at the loop. Four trams were in service every afternoon.

---

The end result was the second best patronage ever. In three days! Nearly 7,000 people rode the trams during the three days and at 2676 passengers on Labour Day and 2567 on the Sunday only two other days (in 2004) have surpassed these since operations began in 1974.

Again twenty five members gave a total of four hundred and eleven hours of their time over the three days to ensure that we kept our part of the bargain to transport people to the Festival. My thanks go to them all and particularly to John Shaw who again came all the way from Western Australia to help. Bruce Worthington was also down from Sydney to lend a hand. As usual Dave Macartney arrived in time to clean four trams each night for the next day. How many windows did you clean in three days Dave?

Our crews were tired but happy at the end of the weekend. Dinner at the Gordon Hotel on the Saturday night attracted twenty two members and families. Simon and Tina then turned on a wonderful spread at Bungaree on the Sunday night. Sixteen attended. Dinner was followed by a slide show arranged by Graeme Cleak.

Thirty one charters and group visits occurred during the year. This was a record and an increase of nine over the previous year. My thanks go to Frank Puls and Austin Brehaut who staffed most of these. The market remains fragile as at present there are few booking for next year.

Essential maintenance on the overhead wires after incidents resulted in the Museum being unable to operate for two school holiday weekdays. The first incident when a storm on the evening of

New Year's Day brought the overhead down south of Depot Junction saw operations curtailed to the junction for several days until repairs could be effected. During the April holidays damage from a dewirement lead to a lost day whilst a bracket arm was replaced. Unlike the big tramway we are not able to summon the resources immediately that may be required to make major repairs.

The standard of the road surface at Depot Junction has been of concern for some time and Council brought forward work to replace it just before the end of the financial year. The Museum decided that a short section of track should be re-sleepered as part of the project and this and the resurfacing lead to curtailment of operations south of the junction for two weekends in June as wet weather (during a ten year drought!) delayed the contractors.

In February Public Transport Safety Victoria conducted their annual audit of the Museum's safety system. It was the most comprehensive audit since the commencement of accreditation in 1999. Tramcar operations were found to comply except for the failure of some OIC's to fill in every detail in the Daily Diary. Yes, this is the level an external audit can reach!

On 11 June 2007, Queens Birthday, the 600,000<sup>th</sup> passenger was carried. It has taken thirty two and a half years but it is still an impressive figure for our relatively small operation.

My thanks go out to our small group of enthusiastic volunteers without whom it would not happen.

*Peter Winspur*

### 2006/2007 OPERATING STATISTICS

	DAYS RUN	KILOMETRES RUN	PASSENGERS CARRIED	AV PASS PER KM	AV KM PER DAY	AV PASS PER DAY
JULY	10	324.0	261	0.81	32.40	26.1
AUGUST	8	302.0	383	1.27	37.75	47.9
SEPTEMBER	19	679.8	983	1.45	35.78	51.7
OCTOBER	10	367.8	641	1.74	36.78	64.1
NOVEMBER	11	393.2	1043	2.65	35.75	94.8
DECEMBER	15	539.6	915	1.70	35.97	61.0
JANUARY	27	936.4	1436	1.53	34.68	53.2
FEBRUARY	10	299.8	556	1.85	29.98	55.6
MARCH	14	752.0	7645	10.17	53.71	546.1
APRIL	20	660.8	1267	1.92	33.04	63.4
MAY	11	293.0	391	1.33	26.64	35.5
JUNE	11	351.0	453	1.29	31.91	41.2
<b>TOTAL</b>	<b>166</b>	<b>5899.4</b>	<b>15974</b>	<b>2.71</b>	<b>35.54</b>	<b>96.2</b>
<b>OVERALL</b>	<b>5828</b>	<b>229792.9</b>	<b>600247</b>	<b>2.61</b>	<b>39.43</b>	<b>103.0</b>
PREV YEAR	186	7005.3	15737	2.25	37.66	84.6

Note: Overall Kilometre total excludes Km run in Melbourne.

### 2006/2007 TRAMCAR STATISTICS

CAR	2006 - 2007 TOTALS			PROGRESSIVE TOTALS		
	DAYS RUN	HOURS RUN	KILOMETRES RUN	DAYS RUN	HOURS RUN	KM RUN
1				5	10:55	34.2
13	5	23:38	169.2	364	1771:24	11376.0
14				1138	5411:51	38721.8
18	34	144:29	938.4	812	3831:19	25417.3
26	18	54:48	359.2	606	2760:18	22955.2
27	44	208:30	1442.0	1359	6129:14	44392.8
28	28	120:27	754.0	520	2237:15	15118.0
33	34	168:18	1147.6	1051	4721:27	32401.0
38				220	608:50	4188.6
40	13	49:25	343.2	387	1542:13	11754.6
661	16	46:10	301.6	364	1147:51	7540.2
671	22	62:13	396.8	419	1382:40	9079.4
8	4	6:05	18.4	76	87:00	319.4
Bendigo Trams*				203	947:00	6359.2
466	2	4:20	29.0	5	18:30	135.2
<b>TOTALS</b>		<b>888:23</b>	<b>5899.4</b>		<b>32607:47</b>	<b>229792.9</b>
PREV YEAR		1020:09	7005.3			

\* Tram No 18 (BTM No 45) 2000/1-2004/5 Tram No 17 2005/6

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, 2007

2006			
\$	<b>CURRENT ASSETS</b>		
100	Cash on Hand		100
11,781	Commonwealth Bank of Australia		9,272
30,000	Commonwealth Financial Services		30,000
651	Debtors & Prepayments		537
17,783	Stock on Hand (at lower of cost or sale value)		17,237
<u>60,315</u>	<b>Total Current Assets</b>		<u>57,146</u>
	<b>NON CURRENT ASSETS</b>		
20,125	Land & Buildings (at cost)		20,125
53,516	Tram Depot & Trackwork (at cost)	61,372	
(46,082)	Less Provision for Depreciation	<u>46,553</u>	14,819
39,052	Electrical & Overhead Equipment (at cost)	39,052	
(5,346)	Less Provision for Depreciation	<u>6,780</u>	32,272
4,101	Trams (at cost)	4,101	
(4,101)	Less Provision for Depreciation	<u>4,101</u>	0
5,950	Other Equipment (at cost)	9,084	
(5,084)	Less Provision for Depreciation	<u>5,946</u>	3,138
200	Motor Vehicle (at cost)	200	
(200)	Less Provision for Depreciation	<u>200</u>	0
103,041	Trams Restoration (at cost)	103,041	
(63,167)	Less Provision for Depreciation	<u>67,982</u>	35,059
27,139	Museum Equipment (at cost)	27,139	
(13,192)	Less Provision for Depreciation	<u>14,960</u>	12,179
<u>115,952</u>	<b>Total Non Current Assets</b>		<u>117,592</u>
<u>\$176,267</u>	<b>TOTAL ASSETS</b>		<u>\$174,738</u>
	<b>CURRENT LIABILITIES</b>		
2,326	Creditors		0
<u>2,326</u>	<b>Total Current Liabilities</b>		<u>0</u>
<u>2,326</u>	<b>TOTAL LIABILITIES</b>		<u>0</u>
<u>\$173,941</u>	<b>NET ASSETS</b>		<u>\$174,738</u>
	<b>ACCUMULATED FUNDS</b>		
<u>\$173,941</u>	Accumulated Funds as at 30th June, 2007		<u>\$174,738</u>

**BALLARAT TRAMWAY MUSEUM INCORPORATED**  
**Association No. A0031819K**  
**Statement of Financial Performance for Year Ended 30th June, 2007**

2006		
\$	<b>INCOME</b>	
3,145	Membership Subscriptions	3,132
23	Donations Received - General	43
14,694	- Museum	13,114
12,374	Surplus Souvenir & Kiosk Operations	4,471
20,204	Fares	17,334
1,500	Advertising	1,501
547	Interest Received	1,542
1,385	Grants Received	5,000
5,000	Begonia Festival Sponsorship	3,000
11,150	Legacy	0
2,192	Sundry Income	1,470
<u>72,214</u>	<b>Total Income</b>	<u>50,607</u>
	<b>LESS EXPENDITURE</b>	
1,359	Advertising	2,659
597	Bank Charges & Duties	218
2,799	Bungaree House Expenses	5,281
8,827	Depreciation	9,350
1,893	Electricity	2,091
725	General Expenses	1,152
10,049	Insurance	9,123
140	Land Rent	140
1,387	Medicals	1,263
291	Motor Vehicle Expenses	293
1,210	Printing & Stationery	1,713
240	Rates	276
16,768	Repairs & Maintenance	13,406
330	Subscriptions	795
2,155	Telephone & Postage	2,050
<u>48,770</u>	<b>Total Expenditure</b>	<u>49,810</u>
<b>\$23,444</b>	<b>SURPLUS FOR YEAR</b>	<u><b>\$797</b></u>
150,497	Accumulated Funds as at 30th June, 2006	173,941
<u><b>\$173,941</b></u>	<b>Accumulated Funds as at 30th June, 2007</b>	<u><b>\$174,738</b></u>

**BALLARAT TRAMWAY MUSEUM INCORPORATED**  
 Association No. A0031819K  
 Statement of Cash Flows for Year Ended 30th June, 2007

	2006
Cash Flows from Operating Activities	\$
Revenue from Operations	84,423
Payments to Suppliers and Employees	(65,630)
Interest Received	547
Net Cash provided by Operating Activities	<u>19,340</u>
(see Note 2)	
Cash Flows from Investing Activities	0
Additions to Tram Depot & Trackwork	0
Additions to Tram Restoration	(3,462)
Additions to Other Equipment	0
Additions to Museum Equipment	(450)
Net Cash used in other activities	<u>(3,912)</u>
Net Increase (Decrease) in Cash Held	15,428
Cash at beginning of year	26,453
Cash at end of year	<u>\$41,881</u>
<b>NOTES TO THE STATEMENT OF CASH FLOWS</b>	
<b>1. Reconciliation of Cash</b>	
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:	
Cash on Hand	100
Commonwealth Bank of Australia	11,781
Commonwealth Financial Services	30,000
	<u>\$41,881</u>
<b>2. Reconciliation of Net Cash provided by Operating Activities to Operating Profit after Income Tax</b>	
Operating Surplus	23,444
Depreciation	8,827
Changes in Assets and Liabilities	(311)
(Increase) Decrease in Debtors	(11,809)
(Increase) Decrease in Stock on Hand	(811)
Increase (Decrease) in Creditors	<u>\$19,340</u>
<b>Cash Outflows shown in brackets</b>	
797	9,350
114	546
(2,326)	<u>\$8,481</u>
100	9,272
30,000	<u>\$39,372</u>

9

# **BALLARAT TRAMWAY MUSEUM INCORPORATED**

Association No. A0031819K

## **Notes to and Forming Part of the Financial Statements Year Ended 30th June, 2007**

### **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, 2007**

(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, 2007 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 6th day of September, 2007

**S. Butler**  
President

**C. Cleak**  
Treasurer

**AUDITOR'S INDEPENDENCE DECLARATION**  
**UNDER SECTION 307C OF THE CORPORATIONS ACT 2001**  
**TO DIRECTORS OF**  
**BALLARAT TRAMWAY MUSEUM INCORPORATED**

I declare that, to the best of my knowledge and belief, during the year ended 30<sup>th</sup> June, 2007 there have been:-

- a. no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit, and
- b. assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of the significant accounting estimates made by the committee.

**K.L. Paroissien & Associates**  
Certified Practising Accountants

**Robert G. Paroissien**  
Partner

Dated in Hawthorn on 6<sup>th</sup> September, 2007

**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, 2007.

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, 2006 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

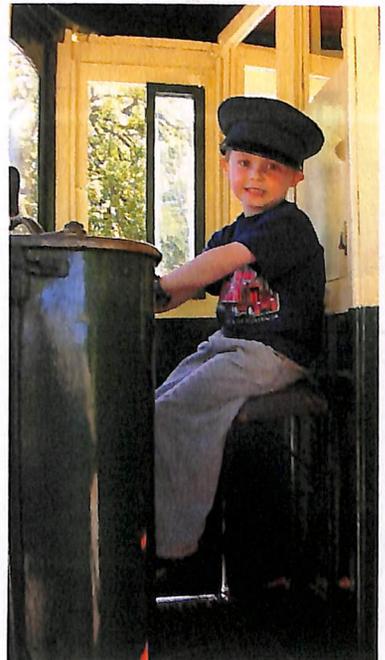
Hawthorn, 6<sup>th</sup> September, 2007

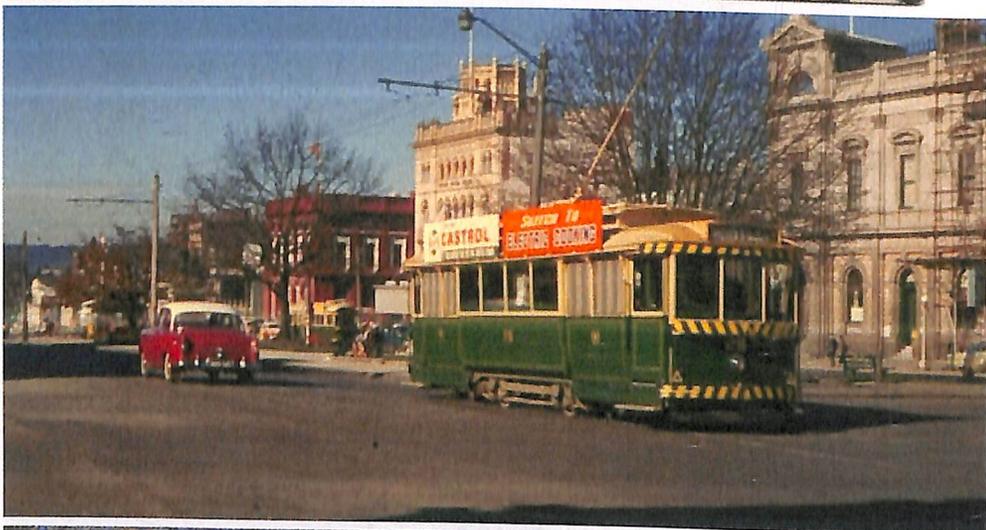


For the first time since 1939 Lake Wendouree was completely dry when photographed on 28 December 2006. *Photo: Peter Winspur*

A permanent record of the donors to the Substation Fund was unveiled at the 2006 AGM. Benjamin Mitchell contemplates a future role as volunteer driver for the Museum.

*Both photos: Austin Brehaut 5 November 2006*





A *Valentine* postcard of a busy Sturt Street in 1905.

The late Wal Jack photographed No 28 passing the Town Hall on 18 July 1962.

*Both: BTM collection*

No 28 in ESCo colours at Gardens Loop in 2005.

*Photo: Clayton Giles*