

# Ballarat Tramway Museum Inc.



## Annual Report 2007 - 2008



*Ballarat Trams are Ballarat History*

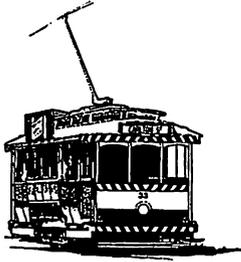


### AT WORK DURING THE YEAR

Clockwise from top: New staff: Neville & Aaron; Al overseeing operations; Crew change; Al & Phillip; Daniel; Alan; Simon & Tina.

*All photos: BTM collection*





# Ballarat Tramway Museum Inc.

## Annual Report 2007 - 2008

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### The Board

President	Stephen Butler
Vice Presidents	Garry Wood ( <i>Resigned April 2008</i> ) Richard Gilbert
Secretary	Peter Winspur
Treasurer	Carolyn Cleak
Board Members	Warren Doubleday Clayton Giles Simon Green Paul Mong Alastair Reither 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 in a safe environment."*

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# 1. President's Report

Welcome to this years Annual Report for the Ballarat Tramway Museum.

As I sit down to write this report I reflect on the efforts of the Board, the members who are involved in traffic duties and those who work in and around the depot and the members who continue to support the Museum through their membership and donations.

The local media, council and State and Federal politicians also play a very important role in the ongoing future of the Museum.

This year has been a challenging one in terms of increasing petrol prices and the way this has changed peoples travel patterns. The issue of Lake Wendouree being dry or almost dry for the past 12 months has also had an impact on the number of people visiting Ballarat and the gardens.

There were a number of special occasions during the year that the Museum was involved with. These included celebrating the 150<sup>th</sup> Anniversary of the Ballarat Botanic Gardens where the Museum provided tram No. 40 which was decorated by the children of Ballarat Specialist School with paper flowers which they had made themselves. In association with *The Friends of the Ballarat Botanical Gardens* a special charter was held where nibbles and drinks were enjoyed.

The other major occasion was the Ballarat Heritage weekend when arrangements were made to operate No 1 horse tram on the Sunday of the weekend. Whilst the weather was not the best a constant flow of passengers enjoyed a ride.

This event led to a two page feature in a lift out in *The Age* and being mentioned in other publicity and good coverage after the event in *The Courier*.

Richard Gilbert, Vice President, represented the Museum at the Central Highlands Historical Association History Fair and an event in Clunes titled "Booktown".

The Museum was again invited to take part in the Ballarat Begonia Festival. We are proud to continue our long association with the Festival who again offered to sponsor the provision of tram services within the Gardens so that they can be free for all to enjoy.

Springfest was again held in November, and while the day went off without a hitch, there certainly was a potential for some serious running issues at the Loop. A power generator, some stalls and caravans had been placed, or were about to be placed, foul of the running line on the day prior to the event. Thankfully Richard Gilbert was around to ensure that these items were moved and did not cause an issue.

One other regular event that has been occurring since 2001 is the "Cops N Kids" day out in the Gardens. This event is a four day camp for Kids with Cancer and driver Dave O'Neil and Conductor Austin Brehaut are only too pleased to volunteer their time each year to give these kids, and maybe a couple of cops, a ride on one of our Historic Trams.

There has been some track work during the year, not only in Wendouree Parade, but also retrieval of some rails from Geelong. The works in Wendouree

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Parade involved repairs to several rail joints by replacing badly dropped joints and inserting 'new' rail in its place. These track works will be ongoing over the next few years where they are required.

The Museum was recognised by the City in the Ballarat Treasures Register under the category Pioneering City Structures. The Ballarat Tramway Museum, its collection and remaining tracks have been listed. This recognition is important in assisting the Museum to achieve one of its Key Directional Strategies which is to *Motivate ongoing community interest and commitment.*

During the year there have been several meetings with the Ballarat City Council and representatives of the Gardens. These meetings always prove interesting and help us with our forward planning. During the year the Council built a pathway from Wendouree Parade to the depot that provides a smooth and direct path to the Museum entrance.

Of course there has been an ongoing and seemingly endless amount of paperwork to comply with rail safety legislation and there appears to be no end in sight to this work!!

There has been ongoing maintenance of the tram fleet. Some of this maintenance is required due to new issues since the trams were built. This includes removal of asbestos where it proves to be dangerous when restoration is being performed. Some of the other works that have been completed are the installation of clear plastic blinds in 671 and Perspex weather shields being fitted to No. 27 . This gives the public a much warmer ride while allowing them to see what is passing by. No 14's motors are away for repair.

During the year Vice President and Technical Services Manager, Garry Wood, unfortunately tendered his resignation due to his work and other business commitments.

I would like to sincerely thank Garry for his contributions and professionalism during his time on the Board. I wish him and his partner Annette all the best for the future and look forward to welcoming Garry back to the workshop when he has more time available.

Sad news during the year was the passing of Jean Maxwell former SEC conductress and wife of Arthur Maxwell former tram driver and Senior Traffic Inspector for the SEC.

Also former long time member Canon Lewis Nyman passed away during the year after suffering from ill health.

A significance study of the Museum was completed during the year after we received a grant from Heritage Victoria. The report of this study was prepared for the Museum by Stella Barber, a freelance historian who also researches and writes significance assessments. The finished document was received and was certainly very positive towards the Museum and its collection.

I certainly could not let this report be published without mentioning the retirement of Frank Puls. Frank was one of our most frequent drivers for the past fifteen years. Even after retirement he had been around at the depot showing visitors through the museum and sharing a story or two with them as well. Unfortunately, Frank passed away on 13 October 2008. He will be sadly missed and on behalf of every member I would like to convey our condolences to Jenny, Sharon, David and all Frank's family.

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The house at Bungaree continues to be maintained and its appearance improved. There is a new mains pressure hot water service for a nice hot shower on those cold winter mornings. (Don't forget the water restrictions of course) The house is available for members, friends and fellow enthusiasts to stay at whilst visiting Ballarat and the area in general.

My thanks go to the people mentioned at the start of this report, as without each of them the Museum would not be operating today. Of course I would like to remind everyone that there is always something

## 2. Secretary's Report

The Board met eleven times during the year. Six members live in Melbourne, one in Geelong, one divides his time between Melbourne and Clunes and one worked in Melbourne during the year and lives in Ballarat! Only one was in Ballarat full time. To try and address this and the fact that several are shift workers meetings were held at the Depot, in Melbourne and at Bungaree house.

An extended meeting was held at Bungaree in September 2007. The major Special Business was to finalise the Action Plan for 2007 – 2010. This plan has grown out of two meetings of our active members and is reviewed by the Board on a regular basis.

Our Technical Services Manager, Garry Wood, found soon after the AGM that personal and work commitments were overwhelming to the point that he was unable to contribute at all. His resignation left a huge hole to fill in the running of the museum. His contribution had been substantial.

Membership at the end of the year stood at 202 the highest for many years.

to do at the Museum, 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.

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*

I continued the enjoyable task of editor of "Fares Please" and four editions were in colour.

The Safety & Incident Management Committee met four times during the year. Due to the need to comply with the 2006 Rail Safety Act, Warren Doubleday with some assistance from me and Greg Rodgers completely rewrote our Safety Management System. An enormous task. The draft document was submitted to Public Transport Safety in May and we await a response.

With the increased emphasis on training of all workers in their respective tasks, the position of Training Manager was created to replace the rather archaic position of Examining Officer. Greg Rodgers who has extensive experience agreed to take on the job.

Dave Macartney plays a pivotal role on a daily basis in ensuring that so many things happen at the depot. He now has the title of Depot Services Manager. He reports to the Technical Services and Operations Managers.

*Peter Winspur*

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### 3. Technical Services Manager's Report

After a busy start to the year finishing off the road works at Depot Junction, the team settled down to undertake a number of important tasks around the depot. During the year a number of sleepers were replaced in the access track and two defective joints were replaced in Wendouree Parade by welding in new sections of rail. Work to rebuild the Museum's Display area continued during the year, though was held off after an errant motorist during late March smashed his car into the rear of the depot, taking the change room out of action. The rear portion of the Display Area was then taken over for the purposes of an interim change room. Repairs to the room and area were then subject to an insurance claim, through the City of Ballarat's policy. Work has since been completed.

The major building project was the installation of shelving in the south west corner of the depot. This involved the laying of a concrete slab and the provision of steel shelving which has helped a bit in starting to get items sorted out. In respect to the infrastructure in Wendouree Parade and the Access track, general inspection and maintenance work as needed was carried out.

The most notable precinct change was the construction of a footpath to the Museum depot by the City of Ballarat.

A small Federal Government grant was received during the year to purchase equipment to help our volunteer workers to carry out their jobs.

The grant was used to purchase a small workshop vacuum cleaner, a new motor

mower, a small generator and other tools and equipment.

#### Tramcar Status

**Nos. 1, 8, 13, 18, 26, 40 and 671** In service and receiving regular maintenance on a scheduled basis.

**No. 14** Wheels received back Oct. 2007. An armature swap with Bendigo Tramways should see the refurbishment of the motors completed during 2008. To enable trams to be moved around the depot, 14 was placed back on its truck.

**No. 27** After a successful summer of running it was determined, following a regular inspection of the tram, that one of the axle bearings needed to be re-metalled. The work was completed within two weeks.

**No. 28** A defective field coil termination required the tram to be lifted and this was undertaken during the latter part of the year, along with changing the compressor over – our first compressor change. The tram is now in service.

**No. 33** An electrical fault occurred during March. This took some diagnosis, and after taking the opportunity to repair some wiring, refurbish the controllers and testing, the tram is now in service.

**No. 38** After many years of sitting idle, the tram was lifted during late June 2008 and the trucks removed. A number of years of work will be required to return the tram to service. It is now sitting on blocks, freeing the jacks up for other purposes later on.

**No. 661** Interior refurbishment was completed and the tram returned to service. Weather blinds were replaced with clear plastic.

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No. 12 Work on the roof, which involves stripping the individual roof slats, and then refixing them is progressing.

### General

Garry Wood reluctantly resigned from the position of Technical Services Manager during the year due to his work commitments leaving him little time for

the Museum. I agreed to resume the position for a limited time.

Lastly, thanks to all our depot workers, ably led by the Depot Services Manager, Dave Macartney. Without them, the Museum would not be achieving its goals.

Warren Doubleday

## 4. Museum Services Manager's Report

During the past 12 months, the Museum's collection has continued to grow with many interesting small items being added, in particular postcards and other photographs. The collection grew by about a further 350 items, to over 4100 registered items. The major project undertaken during the year was the preparation of the significance assessment for which a grant had been received during the previous year.

To undertake the assessment, the Museum appointed historian Stella Barber. Stella has a Masters qualification in history and archives. She has worked as a corporate historian and prepared the significance assessment on the large photographic collection of the Ballarat Gold Museum. As the study was looking at the whole of the collection and not just the tramcars, only four of our tramcars were reported on, considered by the BTM to be the most significant.

The author of the significance study concluded:

*"Although the Ballarat service was relatively small compared with other world systems, it was in fact significant because of its inclusive social nature. This is something that the BTM has tried to preserve."*

*"At the time of closure of the tramway in Ballarat, that service and that of Bendigo was a gem in the tramway world. All its trams were of WW1 vintage and ran on what was considered a quaint tramway. It is a proud survivor given that other cities the world over has shut and demolished their street trams."*

The Museum's collection was also recognised by the City of Ballarat's Treasures Register, formally launched in August 2007. The Museum's collection and remaining tracks has been registered under the category Pioneering City Structures. The recognition of our collection is important in assisting the Museum to achieve one of its Key Directional Strategies which is to "Motivate ongoing community interest and commitment".

During the year, the Museum made a number of information presentations to various Ballarat community groups.

We took part in the annual Central Highlands Historical Association History Fair and continue to take part in Museums Australia activities and provide information to various researchers. One important community event, that involved a well decorated No. 40, was the launch of a set of postcards as part of the

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celebrations of 150 years of the Ballarat Botanic Gardens during September 2007.

Looking after the collection of the Ballarat Tramway Museum is an enjoyable task.

My thanks go to all those who have assisted during the year to continue our aim to make the BTM a great tramway museum.

*Warren Doubleday*

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

During the year the Ballarat Visitors Guide was published. The Museum sees this as the best form of advertising on a very limited budget and we have a 1/6 page ad with photo and text. This publication is distributed by the City of Ballarat throughout Victoria, Australia and indeed the world.

We are approached by many different publications each year, each with their own agenda and while it would be good for the Museum to advertise with them all, unfortunately our advertising budget is very limited and we cannot justify advertising in these publications.

Our brochures were delivered to local accommodation houses, caravan parks and the Tourist Centre during the year.

We have had a number of articles and photos published in The Ballarat Courier covering some of the special events during the year. These have included the Ballarat Heritage Register, the CHHA History Fair, 150 years of the Ballarat Botanic Gardens, the passing of Jean Maxwell and regular events such as the Ballarat Begonia Festival, Springfest and the Kids N Cancer day.

WIN TV has also covered some of the events mentioned above.

Tram No 18 appeared on the front cover of the TRAMS calendar published by

TopMill. It was a great photo and featured our roof advertising for Sovereign Caravans. This calendar is distributed throughout Australia to enthusiasts as well as the general public.

As part of the Ballarat Heritage Festival, the Horse tram was operated for the only time during the year. It was quite a successful day even though the weather was not the best. The Ballarat Heritage weekend also featured a lift out in The Age and some coverage on Melbourne radio.

Due to work commitments I have not been able to attend many events where the Museum was invited and I would like to thank Richard Gilbert for representing the Museum at these functions. During the year Richard also spoke to several groups on the history of Ballarat and its trams. It is important that we continue to improve our profile in Ballarat and surrounding districts.

Unfortunately our Web site was not totally up to date during the year due to some ongoing problems. Hopefully these have now been resolved and over the next 12 months the web site will be updated and improved.

We again provided extra services on Springfest day and were involved with the Begonia Festival. Sponsorship by the Festival allowed us to again provide a

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'fare free' tram service for the three days of the Festival. These busy days proved to be exceptionally popular with the public with many comments on how great it was to ride on the old trams.

The *Welcome Aboard* brochure has continued to be handed out to each group of passengers.

The Museum has continued 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 to our visitors and members. There are also several DVD's for sale including a new DVD on the Geelong Tramways. Please contact the Museum if you would like to know more about our sales items.

*Stephen Butler*

## 6. Operations Manager's Report

I write this only days after learning that our dear friend Frank Puls has passed away. Twelve months ago his doctor advised him that at seventy five and a half he should perhaps "hang up his driver's cap". For a man who had trams in his blood this was such a disappointment.

For the Museum it meant the end of the great team of Frank and Austin, two people who were almost always available for those mid week specials. It also meant that Frank and Len Doull or Austin would no longer team up to cover at least one of the Saturday shifts each month.

Every year I report on the fact that even though the Museum has crew members of all ages, in the end it is a handful of over fifty-eights who ensure that we continue to operate every weekend and holiday. That team is not getting any younger.

At my suggestion, the Board agreed to change the title of my position. I believe that in dealing with outsiders the responsibilities of an operations manager are more easily understood.

It was certainly a depressing year. High petrol prices and the worst drought on record have seen patronage fall to the lowest levels ever, especially since January. Most visitors to the Gardens are

local Ballarat people and even though they often bring their young children for a ride, they can't do this on every visit.

The chart opposite indicates that in general terms the average patronage this decade has been lower than the 1990's and this was in turn lower than the 1980s. The exception was in 2003-2004. This was the first year of sponsorship for the Begonia Festival. In five days over 10,000 people rode. The annual figures also fail to indicate how dependent the Museum has become on the Festival.

On a brighter note, Council is very aware of the decline in the attraction of the gardens and lake to visitors and has probably spent more on improving the amenity of the area in the last two years than in the previous thirty.

The lake is filling again (with recycled water) and flowers are reappearing in the flower beds. Our patronage has always depended on "on spec" decisions made by visitors and we can only hope that the measures being taken will help arrest the decline.

The most special day of the year occurred in May when as part of Ballarat Heritage Weekend, Horse Tram No 1 ran. State wide publicity for the weekend was

excellent and the horse tram was a feature but we question the decision to hold it on mothers' day weekend. So many families have other commitments.

Lyle Drayton again supplied two magnificent horses in *Princess* and *D'Arcy*. They and the tram looked superb in an almost traffic free environment surrounded by magnificent autumn colours.

The Begonia Festival was again held over only three days. It was a great success. This year the attractions were spread along the lakeside (paddockside?) as far as the playground. Travel patterns changed and we soon realised that the four tram service south of the loop with ever second tram going to Saint Aidans Drive was needed for most of the day.

Patronage was lower than in 2007 but higher than in 2006. Our crews performed magnificently as usual. My thanks go to the twenty five members who gave 430 hours of their time to support the Festival. Particular mention must be made of John Shaw and Lindsay Richardson who came all the way from Perth, Western Australia, and to our friends Anita, Tim and Simon from

Bendigo who found time to come over to help.

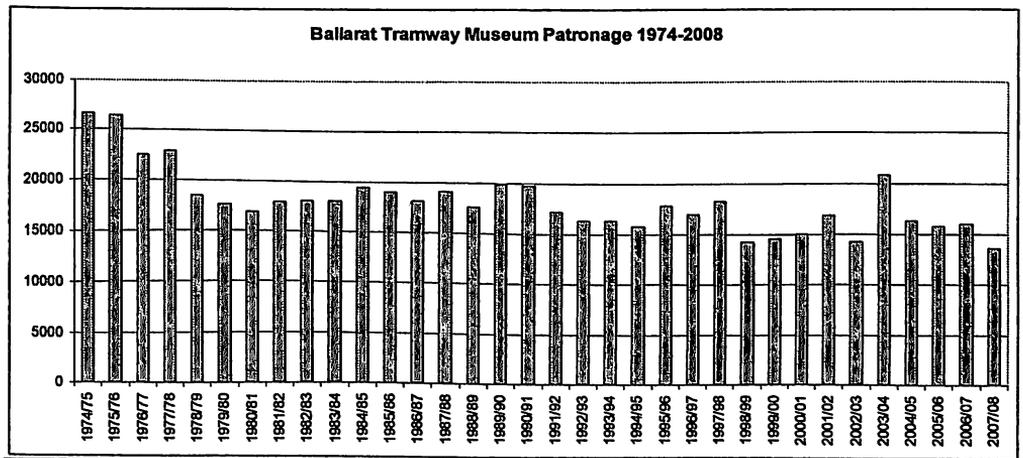
"Springfest" in November 2007 had proved to be a different story. For the first time and without consultation the organisers placed many caravans and stalls at the loop. We had safety concerns and operations were difficult. The issue has been resolved and we hope that our message has been heeded.

Thanks to the efforts of our traffic staff the tramway operated without major incident all year. Safe operation is paramount in an environment where one mistake can have serious consequences.

We were pleased to see new members Neville Hesketh and Aaron MacDonald join our staff during the year. Neville has already given us many hours of his time. Gavan Dorian passed his driving examination and has become a much needed regular name on the roster.

As always my thanks go to all our traffic staff for all their good work. My special thanks go to Richard Gilbert who has taken over from Frank Puls as the person who was almost always available.

*Peter Winspur*



## 2007/2008 OPERATING STATISTICS

	DAYS RUN	KILOMETRES RUN	PASSENGERS CARRIED	AV PASS PER KM	AV KM PER DAY	AV PASS PER DAY
JULY	19	587.6	715	1.22	30.93	37.6
AUGUST	9	287.8	415	1.44	31.98	46.1
SEPTEMBER	15	518.8	646	1.25	34.59	43.1
OCTOBER	14	471.8	881	1.87	33.70	62.9
NOVEMBER	10	406.6	740	1.82	40.66	74.0
DECEMBER	15	527.4	752	1.43	35.16	50.1
JANUARY	28	946.4	1337	1.41	33.80	47.8
FEBRUARY	8	307.4	391	1.27	38.43	48.9
MARCH	20	997.6	6081	6.10	49.88	304.1
APRIL	13	449.8	693	1.54	34.60	53.3
MAY	11	318.4	612	1.92	28.95	55.6
JUNE	11	374.6	327	0.87	34.05	29.7
<b>TOTAL</b>	<b>173</b>	<b>6194.2</b>	<b>13590</b>	<b>2.19</b>	<b>35.80</b>	<b>78.6</b>
<b>OVERALL</b>	<b>5828</b>	<b>235987.1</b>	<b>613836</b>	<b>2.60</b>	<b>40.49</b>	<b>105.3</b>
<b>PREV YEAR</b>	<b>166</b>	<b>5899.4</b>	<b>15974</b>	<b>2.71</b>	<b>35.54</b>	<b>96.2</b>

Note: Overall Kilometre total excludes Km run in Melbourne.

## 2007/2008 TRAMCAR STATISTICS

CAR	2007 - 2008 TOTALS			PROGRESSIVE TOTALS		
	DAYS RUN	HOURS RUN	KILOMETRES RUN	DAYS RUN	HOURS RUN	KM RUN
1	1	4:15	15.0	6	15:10	49.2
13	23	102:10	672.2	387	1873:34	12048.2
14				1138	5411:51	38721.8
18	26	112:14	700.8	838	3943:33	26118.1
26	13	55:31	409.4	619	2815:49	23364.6
27	52	232:59	1541.4	1410	6355:53	45899.0
28	5	20:01	127.6	525	2257:16	15245.6
33	41	192:13	1295.9	1092	4913:40	33696.9
38				220	608:50	4188.6
40	18	71:40	508.8	406	1620:13	12298.6
661	12	51:33	315.4	376	1199:24	7855.6
671	19	72:03	454.0	438	1454:43	9533.4
8	11	10:40	33.4	87	97:40	352.8
Bendigo Trams *				203	947:00	6359.2
466	4	20:46	120.3	9	39:16	255.5
<b>TOTALS</b>		<b>946:05</b>	<b>6194.2</b>		<b>33553:52</b>	<b>235987.1</b>
<b>PREV YEAR</b>		<b>888:23</b>	<b>5899.4</b>			

\* 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, 2008

<b>2007</b>			
<b>\$</b>	<b>CURRENT ASSETS</b>		
100	Cash on Hand		100
9,272	Commonwealth Bank of Australia		11,850
30,000	Commonwealth Financial Services		20,000
537	Debtors & Prepayments		502
<u>17,237</u>	Stock on Hand (at lower of cost or sale value)		<u>15,564</u>
<u>57,146</u>	<b>Total Current Assets</b>		<b>48,016</b>
	<b>NON CURRENT ASSETS</b>		
20,125	Land & Buildings (at cost)		20,125
61,372	Tram Depot & Trackwork (at cost)	60,697	
(46,553)	Less Provision for Depreciation	<u>44,646</u>	16,051
39,052	Electrical & Overhead Equipment (at cost)	39,052	
(6,780)	Less Provision for Depreciation	<u>8,214</u>	30,838
4,101	Trams (at cost)	4,101	
(4,101)	Less Provision for Depreciation	<u>4,101</u>	0
9,084	Other Equipment (at cost)	11,033	
(5,946)	Less Provision for Depreciation	<u>7,030</u>	4,003
200	Motor Vehicle (at cost)	200	
(200)	Less Provision for Depreciation	<u>200</u>	0
103,041	Trams Restoration (at cost)	108,601	
(67,982)	Less Provision for Depreciation	<u>72,322</u>	36,279
27,139	Museum Equipment (at cost)	31,756	
(14,960)	Less Provision for Depreciation	<u>16,828</u>	14,928
<u>117,592</u>	<b>Total Non Current Assets</b>		<u>122,224</u>
<u>\$174,738</u>	<b>TOTAL ASSETS</b>		<u>\$170,240</u>
	<b>CURRENT LIABILITIES</b>		
<u>0</u>	Total Current Liabilities		<u>0</u>
<u>0</u>	<b>TOTAL LIABILITIES</b>		<u>0</u>
<u>\$174,738</u>	<b>NET ASSETS</b>		<u>\$170,240</u>
	<b>ACCUMULATED FUNDS</b>		
<u>\$174,738</u>	Accumulated Funds as at 30th June, 2008		<u>\$170,240</u>

**BALLARAT TRAMWAY MUSEUM INCORPORATED**

Association No. A0031819K

Statement of Financial Performance for Year Ended 30th June, 2008

2007

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**INCOME**

3,132	Membership Subscriptions	4,047
43	Donations Received - General	28
13,114	- Museum	16,352
4,471	Surplus Souvenir & Kiosk Operations	1,466
17,334	Fares	16,919
1,501	Advertising	1,551
1,542	Interest Received	1,622
5,000	Grants Received	3,722
3,000	Begonia Festival Sponsorship	3,000
1,470	Sundry Income	1,823
<u>50,607</u>	<b>Total Income</b>	<u>50,530</u>

**LESS EXPENDITURE**

2,659	Advertising	2,107
0	Archival Assessment	5,068
218	Bank Charges & Duties	175
5,281	Bungaree House Expenses	4,136
9,350	Depreciation	9,694
2,091	Electricity	1,398
1,152	General Expenses	1,571
9,123	Insurance	9,735
140	Land Rent	140
1,263	Medicals	1,222
293	Motor Vehicle Expenses	301
1,713	Printing & Stationery	2,021
276	Rates	334
13,406	Repairs & Maintenance	14,345
795	Subscriptions	690
2,050	Telephone & Postage	2,091
<u>49,810</u>	<b>Total Expenditure</b>	<u>55,028</u>
<u>\$797</u>	<b>SURPLUS (DEFICIT) FOR YEAR</b>	<u>(\$4,498)</u>

173,941	Accumulated Funds as at 30th June, 2007	174,738
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<u><u>\$174,738</u></u>	<b>Accumulated Funds as at 30th June, 2008</b>	<u><u>\$170,240</u></u>
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**BALLARAT TRAMWAY MUSEUM INCORPORATED**  
**Association No. A0031819K**  
**Statement of Cash Flows for Year Ended 30th June, 2008**

<b>2007</b>			
<b>\$</b>	<b>Cash Flows from Operating Activities</b>		
51,928	Revenue from Operations	51,657	
(44,989)	Payments to Suppliers and Employees	(46,375)	
1,542	Interest Received	<u>1,622</u>	
<u>8,481</u>	Net Cash provided by Operating Activities (see Note 2)		6,904
	<b>Cash Flows from Investing Activities</b>		
(7,856)	Additions to Tram Depot & Trackwork	(2,200)	
0	Additions to Tram Restoration	(5,560)	
(3,134)	Additions to Other Equipment	(1,949)	
0	Additions to Museum Equipment	<u>(4,617)</u>	
<u>(10,990)</u>	Net Cash used in other activities		<u>(14,326)</u>
(2,509)	Net Increase (Decrease) in Cash Held		(7,422)
41,881	Cash at beginning of year		39,372
<u><u>\$39,372</u></u>	Cash at end of year		<u><u>\$31,950</u></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:

100	Cash on Hand	100
9,272	Commonwealth Bank of Australia	11,850
30,000	Commonwealth Financial Services	20,000
<u><u>\$39,372</u></u>		<u><u>\$31,950</u></u>

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

797	Operating Surplus (Deficit)	(4,498)
9,350	Depreciation	9,694
	Changes in Assets and Liabilities	
114	(Increase) Decrease in Debtors	35
546	(Increase) Decrease in Stock on Hand	1,673
<u>(2,326)</u>	Increase (Decrease) in Creditors	<u>0</u>
<u><u>\$8,481</u></u>		<u><u>\$6,904</u></u>

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, 2008**

### **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
Electrical Equipment	25 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, 2008**

(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, 2008 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 16th day of September, 2008

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

**C. Cleak**  
**Treasurer**

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF**

**BALLARAT TRAMWAY MUSEUM INCORPORATED**

Association No. A0031819K

**Report on the Financial Report**

We have audited the accompanying financial report of Ballarat Tramway Museum Incorporated, which comprises the balance sheet as at 30th June 2008, and the income statement, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and the Statement by Committee of Association.

**Committee of the Association for the Financial Report**

The committee of the association are responsible for the preparation and fair presentation of the financial report in accordance with Ballarat Tramway Museum Incorporated. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

**Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional accounting bodies.

**Auditor's Opinion**

In our opinion, the financial report gives a true and fair view of the financial position of Ballarat Tramway Museum Incorporated as of 30th June 2008, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations).

K. L. Paroissien & Associates  
Certified Practising Accountants

R. G. Paroissien  
Partner

Dated in Hawthorn on 16<sup>th</sup> September, 2008.



**Top left:** Dave O'Neil with children on the "CopsnKids" visit 19 November 2007

*Photo: Austin Brehaut*

**Above:** Our new pathway 16 December 2007

*Photo: Peter Winspur*

**Left:** Happy young travellers on the Christmas tram 2 December 2007

*Photo: Peter Winspur*



**Right:** Tram No 661 sporting the new transparent weather blinds 15 February 2008

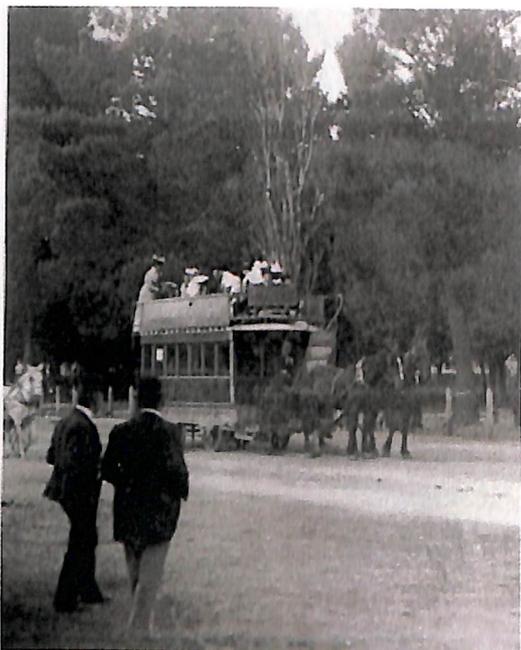
*Photo: BTM Collection*

**Below left:** Tram No 27 delivers another load of happy visitors to the Begonia Festival on 9 March 2008.

**Below right:** Tram No 661 about to depart for the South Gardens on 9 March 2008

*Both photos: Peter Winspur*





**Front cover:** 11 May 2008. *Photo: Austin Brehaut*  
**Above:** The Gardens in an earlier era  
*BTM collection*

**Left (from top):**

The Depot in winter 17 July 2007 *Alan Snowball*  
No 33 in summer 14 January 2008 *Austin Brehaut*  
No 40 in Begonia service 8 March 2008 *Peter Winspur*  
**Below:** No 27 running during a dust storm  
2 April 2008 *BTM collection*

