

Ballarat Tramway Museum Inc.



Annual Report 2021 - 2022



Left: Sam Boon makes a lonely figure at the former Sebastopol terminus exactly fifty years after the last tram departed 19/9/21



Above: No 40 was the first tram in the Museum 1/11/21



Above: Richard, Paul & Virginia with Juliana Addison MLA



Above: Pamela supervises trainee chefs Cathy & Matt in the new kitchen 20/11/21



Above: Moving into the Museum
Below: Destruction 29/10/21

*Photos: Paul Mong
Peter Waugh, Alastair Reither*





Ballarat Tramway Museum Inc.

Annual Report 2021-2022

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The Ballarat Tramway Museum acknowledges the Wadawurrung as the Traditional Owners of this land and pays our respects to their Elders, past, present and emerging

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 BOARD

President	Paul Mong	Board Members	Sam Boon
Vice President	Greg Rodgers		Neville Britton
Secretary	Peter Winspur		Richard Gilbert
Treasurer	Carolyn Cleak		Greg King
			Peter Waugh
			John Whiting

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INTRODUCTION

There have been three pivotal years since the Ballarat Tramway Preservation Society was formed in 1971. In the winter of 1972 the original building was constructed; built evidence of the existence of an organisation formed to preserve part of the Ballarat tramway system. In the summer of 1974-1975 the Society showed that it could actually operate the preserved trams on the streets of Ballarat. It has continued to do so ever since. In the year 2021-2022 the Ballarat Tramway Museum transformed itself and re-opened as what will become a world class transport museum. At same time it was fortunate to be successful in obtaining sufficient funding to complete the replacement of all the track in Wendouree Parade.

THE NEW BUILDING

Construction of the new Museum commenced in May 2021 and was completed in time to hand over to the Museum at the start of October 2021. Virginia Fenelon had agreed to manage the project for the Museum and put in long hours with the support, in particular, of Peter and Pamela Waugh.

Access to the finished building enabled all the planning by Peter, Pamela, Virginia and a small committee set up to assist to be put into place and the enormous job of fitting out such a huge space with so many rooms. A far cry from what existed in the original building.

Peter Challis of Challis Design had been engaged to ensure that our display was of a very high standard. Many hours were spent sourcing and obtaining all the “stuff” required, not only for the displays but also for the new shop, offices, meeting rooms and the commercial kitchen. One of the major jobs was to move all the archives across from their original home. Another was stocking the new shop. ‘Square’, an excellent software program, was installed to manage all purchases including admissions. Simple to use for our shop people it enables proper stock control.

In early 2022 Virginia Fenelon submitted an application for a grant of \$200,000 from the State government’s Regional Tourism Investment Fund. The application was titled “Creating a contemporary and accessible Tramway Museum” The Museum was required to provide \$1 for each \$2 to be eligible. Fortunately, there were still sufficient funds in the Museum Extension Account to apply. In May 2022 the Museum was advised that it had been successful. The funding will go towards a number of interactive projects as well as a much needed ramp to enable wheelchairs to be carried on selected trams.



The official handover
of the new Museum
by MKM Constructions
1 October 2021

OPENING OF THE NEW MUSEUM

It was decided that, although still a work in progress, the display hall, shop and theatrette were able to be opened to the public at the beginning of April which coincided with cessation of tram running for the track reconstruction project. Admissions for the period would include a pass to ride the tram on their resumption and free tea and coffee (served by a barista when available). Guides were on hand and tours were offered of the workshop.

The response from the public proved to be beyond expectation even though we could not offer the tram ride. Visitors were, and continue to be, extremely complementary. On the cooler days visitors appeared happy to linger with a coffee in the theatrette whilst watching the video presentation or whilst their young ones coloured in line drawings or played with the toy trains.



The first day crew. Saturday 1 April 2022

TRACK REPLACEMENT AND THE NEW DEPOT TRACKS

For some time Council has been aware of the need to replace the remainder of the tram tracks in Wendouree Parade. Under the agreement negotiated when the Museum was established it was acknowledged that Council was the owner of the tracks.

In May 2021 the Museum had been successful with the strong support of Juliana Addison, the state member for Wendouree and the City of Ballarat in obtaining a \$1.2 million state government grant towards replacing 600 metres of track in Wendouree Parade. This was from the State Regional Infrastructure Fund.

On 13th December 2021, Senator Sarah Henderson, visited the Museum to announce that the Federal Government had granted \$1.2 million to complete the project. Funding was from the Local Roads and Community Infrastructure (LRCI) Program Phase 3. This was a major part of a \$3,065,810 allocation to the City under this phase and part of a total of \$8.49 million granted to the City under a program for priority local roads and community infrastructure projects.

The Museum appointed Paul Mong to manage the project and with excellent support from the officers of Council design work was completed and with funding secured to complete

the entire project tenders were called in January 2022. Fulton Hogan, our contractors in 2019 and the major contractor to Yarra Trams for track construction secured the contract. Work commenced in the last week of March 2022 and was essentially complete by the end of this reporting year. Funding proved sufficient to also reconstruct part of the access line and all the new track to the new Museum building. Wet weather delayed the installation of the new poles in the depot area and because they were required before operations could resume trams had not commenced running in late June as hoped.

The project would not have been possible without the contribution of the following:

City of Ballarat

Bridget Wetherall Director Infrastructure and Environment
Vaughn Notting Executive Manager Infrastructure
Daryl Weybury Coordinator Infrastructure Delivery
Karen Matthews Engineer Designer and IT Support
Peter Bate Team Leader Design & Survey
Robin Hand Contract Administrator
Mayor Daniel Moloney
Councillor Samantha McIntosh
Bernard Blood Supervisor Lake Wendouree
Peter Marquand Curator Parks & Nursery

Fulton Hogan

James Waddell Department Manager – Infrastructure Services
Justin Conlan Project Manager
Rodger Gamble Project Team Leader

State Government

Juliana Addison MP
Mary-Anne Thomas MP

Federal Government

Sarah Henderson MP
Catherine King MP

BTM

Paul Mong Project Coordinator
Warren Doubleday Engineer
Karl Penrose, Simon Jenkins, Alastair Reither, Tony Smith. Neville Britton.

GOVERNANCE

With the imminent opening of the new Museum, the Board was aware of the need to restructure the management of the organisation and this was implemented with the election of the new Board in November. The positions of Facilities, Volunteer and Safety Managers were added to the existing structure and the Museum Services Manager position was renamed the Collection Manager, a more appropriate title. The Facilities Manager is responsible for the management of all activities in the new museum. The Volunteer Manager is to oversee the recruitment, orientation and mentoring of new workers. It became apparent that the management of safety was too large a task to remain with the Operations Manager and the new position of Safety Manager was created. The governance structure does not require a Manager to be a Board member and provides for the appointment of Project Managers to oversee major projects or events. They attend Board meetings as required. During the year Virginia Fenelon continued to manage the construction of the new building, Paul Mong managed the track reconstruction project

and John Whiting continued to plan the postponed celebrations of the 50th anniversary of closure. Peter and Pamela Waugh took on the job of fitting out the new Museum and continue to do an outstanding job. All put in many hours.

THE 2021-2022 BOARD

The composition of the Board remained the same as in 2020-2021. Ryan Van Der Zweep expressed interest in participating and was co-opted as a non-voting member. The experience has stood him in good stead to back up the Secretary in 2022-2023. Ryan is also contributing to the design of the Museum's electronic media platforms. There were thirteen meetings during this busy year. Five utilised Zoom which has proved a wonderful tool.

Peter Waugh was game enough to take on the enormous task of Facilities Manager. Chris Phillips is the first Volunteer Manager and has been working hard to attract the extra volunteers required to operate the enhanced facilities. Peter Winspur continued maintaining the Museum's safety management system as the new Safety Manager. Although confined to home for most of the year, Warren Doubleday was able to continue as Collection Manager.

Paul Mong continued to be responsible for the maintenance of the trams with the assistance, in particular, of Alastair Reither and Neville Britton. Simon Jenkins and Karl Penrose have been vital in the maintenance of the infrastructure. Paul has also been managing the project to construct the storage shed at Bungaree for VicTrack. The provision of an approved fire system has delayed the completion of this project.

MEMBERSHIP

At 30 June 2021 membership of the Museum stood at 270 plus 18 Junior Supporters (under 15 years of age). This was an increase of twenty on top of twenty three in the previous year. The heartening feature of this increase has been the increasing number of new members who live in the Ballarat area and their willingness to volunteer. Sadly, long term member Vance Findlay passed away during the year.

FINANCES

The developments over the past two years have only been made possible by the donations from the community, members, the Vera Moore Trust, Haymes Paint Ballarat and all tiers of government.

Managing this massively increased cash flow has been an enormous task only possible due to the hours committed by Carolyn Cleak, Paul Mong and Virginia Fenelon. This task was both simplified and made more complicated as the Museum transitioned at the same time to Xero, a cloud-based accounting software. Now firmly established, it is proving its worth in managing the Museum's increasingly complicated finances.

The large projects of the Museum extension and the track reconstruction saw the opening of two specific accounts to manage the expenditure. To simplify accounting the two remaining accounts with the Commonwealth Bank were closed at the end of the year.

TREASURER'S ILLNESS

Carolyn Cleak, the Museum's long serving treasurer became very ill in early November and spent some eighty days in hospital. The Museum was fortunate that Virginia Fenelon was able to act in the role for over three months whilst Carolyn recovered. The first few weeks saw Virginia, the President and Secretary checking back over the numerous activities,

particularly in relation to the new building, to ensure that all accounts were paid. The electronic delivery of most invoices to a BTM email address was of great assistance. Additional arrangements were implemented for approval of payments. The good news is that Carolyn is now fully recovered.

SHUT DOWNS

COVID-19 continued to interfere with the operation of the Museum until late January 2022. Total closures were from 14 July to 30 July 2021, 2 August to 12 November 2021 and finally from 6 January to Friday 21 January 2022 inclusive whilst the trams and Museum underwent deep cleaning following a case among our volunteers.

OPERATIONS

COVID-19 and the track reconstruction seriously impacted on the number of days trams were able to operate. This was reduced to 61 days compared with 211 in 2018-19, the last year not impacted by the virus. A major windstorm on 28 October 2021 did not help. Re-opening after the long COVID-19 shut down was delayed by two weeks as Council closed the Gardens until they could be made safe.

A highlight was the operation of our Santa Trams before Christmas. Three days were chosen and they were advertised locally as a pre-booked event. Santa was very busy.

An attempt to run trams every day with minimal staff during January by collecting fares on the tram was thwarted when COVID-19 struck one of our workers and the new Omicron strain saw us back taking maximum precautions to protect our volunteers. This was very unfortunate as visitation was exceptionally strong in the days after Christmas as Victorians continued to travel locally.

The Museum agreed to sponsorship by the City to provide free tram rides during the Begonia Festival weekend in March 2022 and this saw 8,627 tickets issued, the largest number for the Labour Day weekend since free rides were first offered in 2004. The hard work by our crews again demonstrated what our trams can add to these major events.

NEW VOLUNTEERS

The Museum has been actively seeking new volunteers, particularly to staff the new Museum, and Chris Phillips has worked hard co-ordinating welcoming sessions and the orientation program. We welcomed approximately fifteen new active volunteers during the year.

CELEBRATING 50 YEARS

The continued presence of COVID-19 played havoc with the Museum plans to celebrate the Museum's 50th anniversary and to mark the 50th anniversary of the closure of the SEC tramway. Fortunately, the luncheon scheduled to mark the anniversary of the founding meeting on 31st May 1971 was able to be held on 31st July 2021 at the Royal Mail Hotel. This is alongside the old terminus of the Sebastopol line. A great afternoon was enjoyed with eleven founding members in attendance. Sadly one, Graeme Inglis, passed away only six weeks later. Clyde Croft, one of the founders instrumental in setting up the Society, gave a great speech.

Celebration Day, Sunday 19th September 2021, exactly fifty years after closure and planned in great detail by John Whiting and sponsored by several organisations including the City of Ballarat had to be postponed due to COVID-19. (It eventually occurred on Sunday 2nd October 2022). With everyone confined to their suburbs the day was marked by a Zoom

meeting and presentation. It was attended by people as far away as the United States and Switzerland. The planned dinner is yet to occur.



Eleven Foundation Members

Back: Lindsay Rickard, Richard Gilbert, Clyde Croft, Graeme Inglis, Glen Mills, Stan Bolwell, Robert McCutcheon **Front:** Carolyn Cleak, Chris Phillips, Geoff Dean and Paul Nicholson.

OUR COLLECTION

Warren Doubleday has continued to oversee the development of the Museum's collection, much of the time from home as COVID-19 and later mobility issues kept him away from Ballarat.

Donations received during the last twelve months, while having fallen in total number, were significant additions to the collection. One donation very gratefully received was papers and memorabilia from the family of the winner of the Most Popular Conductress Competition of 1944, Sylvia Mitchell.



Left: Conductress Mrs Sylvia Mitchell & Motorman Tom Young, c 1944 *BTM Collection*



Right: Tram No 21 at Sebastopol terminus, time exposure. 15/7/1971 *Photo: Chris Wurr*

Another excellent set of photographs, documents and items were received from member Chris Wurr. The Museum continues to actively build its own history by collecting for example marketing items, tickets and photographs of its operations.

The collection has been moved from the old facility to a superb larger climate controlled space in the new Museum. The large new working space for the Collection team is separate from the collection store itself. Fitting out, moving and installation has been coordinated by Pamela Waugh.

As noted in last year's report, the Museum reviewed alternative Collection Management systems to replace the system that has been used since 1998. Following this review it has been determined to use the Victorian Collections system. This system is cloud based with the collection items publicly viewable. It is free to Victorian museums to use, being supported by Creative Victoria, a department of the Victorian government, Museums Victoria and the Australian Museums and Galleries Association. Recent acquisitions have been entered and can be seen at

<https://victoriancollections.net.au/organisations/ballarat-tramway-museum>.

The existing collection data will be moved to this system as time permits.

Warren provided extensive input into the new Museum interpretation panels along with input into the new Museum building and in particular the Long Gallery. It has been very pleasing to know that the extensive collection of photos and documents accumulated since 1971 and digitally catalogued since 1998 has proved invaluable in providing photographs and objects for the new Museum displays.

TRAM NO 2

Originally planned for May 2021 and postponed twice due to COVID-19 this beautifully restored tram, gifted to the Museum by Warrington Cameron was finally launched by Trent Sullivan, Deputy Mayor of the City of Greater Geelong and Daniel Moloney, Mayor of Ballarat, on Sunday 6 February 2022. The tram now holds pride of place in the new museum.

TRAM NO 34

Ballarat Tram No 34 was gifted by the S.E.C to the Australian Electric Transport Museum (SA) in 1971 along with No 21 as they had been built by the Duncan & Fraser Company in Adelaide. One class of tram not preserved for the BTM was a Hawthorn Tramway Trust bogie tram, unique due to the four doorways in the drop centre. No 34 was one. The AETM were aware of this gap in our collection and in 2021 offered the tram to the BTM. A formal Agreement was signed and in early March 2022 a group from the Museum collected the tram. It is currently undercover with the Melbourne Tramcar Preservation Association. An evaluation is yet to be completed as to what is required to return it to Wendouree Parade. Special thanks go out to the members of the AETM for agreeing to the tram's return.

TRAMCAR RESTORATION & MAINTENANCE

So many projects over the year have taken our limited volunteer resources away from the restoration projects. Work on Tram No 1029 in our Bungaree workshop did continue and it is hoped that the tram will be at the Museum by March 2023 following a grant from VicTrack to assist in the tram's restoration. This tram which will be the first one fully enclosed, wheel chair accessible, heated and with a sound system will be perfect for group visits. It will also be a mainstay of the fleet on very busy days.

Work proceeded slowly on Tram No 12. Paul Mong has been gradually accumulating all the parts required to construct the truck. Tram No 14 is awaiting the return of a rewind armature. Our workshops team continue to work on the running fleet. It is planned to commence a heavy overhaul program, one tram at a time, once the current track and overhead reconstruction is complete.

THE BUNGAREE OFFSITE STORAGE FACILITY

This project, commenced in early 2021 has taken much longer than anticipated due to issues in gaining agreement with the authorities concerning the level of fire protection required. The building has been completed and agreement reached regarding the fire system which should be completed towards the end of the year.

When finally approved it will house surplus W Class trams from Melbourne and some trams for the Melbourne Tram Museum plus BTM's reserve fleet of trams. We have also been fortunate during the year to obtain a traverser that was used at Preston tramway workshop and this will be placed in front of the shed allowing trams to be moved around. We would like to thank VicTrack for their ongoing support of the project.

SAFETY ACCREDITATION

The Museum's Accreditation with the Office of the National Rail Safety Regulator (ONRSR) initially did not include the construction of rail infrastructure. The extra trackwork required to join the new building to the access track saw Warren Doubleday spend many hours in preparing a Variation to the Museum's accreditation. This was finally granted in March 2022 and now enables the Museum to construct as well as maintain tracks. The rebuilding of the track has also required the Museum to document the process and eventually provide evidence that it has been inspected by a suitably qualified person and passed as safe to operate trams.

Meanwhile, the Museum has complied with the monthly and annual reporting requirements. The Safety and Incident Management Committee met on a regular basis. It did not identify any safety issues.

MEDIA

Peter Waugh and John Whiting have been very successful in maintaining a high profile in the local and regional media. There have been several major articles in the local papers as well as interviews on television and local radio. The major events including the 50th anniversary of closure, the launch of Geelong No 2, the construction and opening of the new building and the announcements of the grants for the track replacement all received excellent publicity.

Peter also maintained the Museum's Facebook and Instagram accounts. Warren Doubleday updated the design of the website and kept it up to date for the various events and operational changes over the year. This included a project page for the new building and the track replacement work.

COMMUNICATIONS & SECURITY

Neil Blanchard has spent many hours setting up local networks for the Museum's telephone, computer and security systems. Security monitoring now extends to both buildings inside and out as well as to the Bungaree property. Paul Mong has arranged for controlled electronic entry to the buildings. After hours telephone calls are forwarded to the secretary to expedite a response.

TOURIST AND HERITAGE SECTOR

The sector in general and the Museum in particular received excellent support from VicTrack during the year. Following extensive consultation the T&H Sector Co-ordinating Board was set up as an interim committee to develop a permanent volunteer run body to represent and assist in the development of the sector. This is now Railway & Tramway Heritage Victoria. The Museum fully supports its aims.

THANK YOU

The Museum can only exist with the support of its members and, in particular, its volunteers. We thank you all for your continued support.

2021/2022 VISITOR STATISTICS

	DAYS RUN	KILOMETRES RUN	PASSENGERS CARRIED	MUSEUM OPEN	MUSEUM VISITORS	WEDDINGS ("Pipers")	GROUP VISITS*
JULY	9	379.6	1571			1	
AUGUST	1	41.4	112				
SEPTEMBER							
OCTOBER							
NOVEMBER	7	184.0	690			2	2
DECEMBER	14	468.0	1657			1	1
JANUARY	11	432.0	986			2	
FEBRUARY	9	291.0	767			2	
MARCH	10	660.4	9244			3	3
APRIL				17	934		2
MAY				15	454		2
JUNE				11	355		2
TOTAL	61	2456.4	15027	43	1743	11	12
OVERALL	7937	311610.4	861077	43	1743	50	Not available
PREV YEAR	85	3794.4	13087	Not available	Not available	5	14

Note: Overall Kilometre total excludes Km run in Melbourne.

* Schools, clubs, birthdays, weddings, etc.

	Annual Patronage						
	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
Patronage	15027	13087	18874	21176	19700	20167	20314
Overall	861077	846050	832963	814089	792913	773213	753046
Non							
Begonia	6400	11870	12017	14410	12052	11997	12637
Begonias	8627	1217	6857	6766	7648	8170	7677
Springfest	Not run	Not run	3248	1646	543	753	505
Easter	Not run	1437	Not run	644	337	394	403
Days run	61	85	152	211	206	206	204
Days open	104						

BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

Balance Sheet as at 30th June, 2022

2021	
\$	
CURRENT ASSETS	
1,350	Cash on Hand 1,350
1,000	Commonwealth Bank of Australia - Cheque Account 0
287,998	Commonwealth Bank of Australia - Cash Management 0
884,002	Bendigo & Adelaide Bank Ltd. - Cheque Account 203,755
53,795	Bendigo & Adelaide Bank Ltd. - Term Deposit 53,855
1,112,933	Bendigo & Adelaide Bank Ltd. - Depot Extension Acc. 170,918
12,000	Bendigo & Adelaide Bank Ltd. - Track Replacement Acc. 387,147
0	GST Refundable 64,419
10,561	Prepayments 10,065
9,692	Stock on Hand (at lower of cost or sale value) 12,538
<u>2,373,331</u>	Total Current Assets 904,047
NON CURRENT ASSETS	
20,125	Land & Buildings (at cost) 20,125
853,545	Tram Depot & Trackwork (at cost) 2,188,229
(75,005)	Less Provision for Depreciation <u>145,724</u> 2,042,505
79,369	Electrical & Overhead Equipment (at cost) 79,369
(38,250)	Less Provision for Depreciation <u>41,860</u> 37,509
4,101	Trams (at cost) 4,101
(4,101)	Less Provision for Depreciation <u>4,101</u> 0
24,738	Other Equipment (at cost) 24,738
(17,219)	Less Provision for Depreciation <u>18,487</u> 6,251
8,569	Motor Vehicle (at cost) 8,569
(8,569)	Less Provision for Depreciation <u>8,569</u> 0
284,637	Trams Restoration (at cost) 335,564
(149,267)	Less Provision for Depreciation <u>162,784</u> 172,780
209,491	Museum Equipment (at cost) 210,088
(78,514)	Less Provision for Depreciation <u>90,204</u> 119,884
<u>1,113,650</u>	Total Non Current Assets 2,399,054
<u>\$3,486,981</u>	TOTAL ASSETS <u>\$3,303,101</u>
CURRENT LIABILITIES	
9,845	GST Payable 0
720,000	Grants Received in Advance 40,000
215,716	Income Received in Advance 215,716
<u>945,561</u>	Total Current Liabilities 255,716
<u>945,561</u>	TOTAL LIABILITIES 255,716
<u>\$2,541,420</u>	NET ASSETS <u>\$3,047,385</u>
ACCUMULATED FUNDS	
<u>\$2,541,420</u>	Accumulated Funds as at 30th June, 2022 <u>\$3,047,385</u>

BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

Statement of Income & Expenditure for Year Ended 30th June, 2022

2021		
\$	INCOME	
6,481	Membership Subscriptions	5,988
88,172	Donations Received	626,720
20,000	Legacy	0
2,705	Surplus Souvenir & Kiosk Operations	5,492
0	Admissions	14,864
41,732	Fares	22,302
1,836	Advertising	2,827
1,146	Interest Received	566
52,549	Grants Received	1,407,826
6,784	City of Ballarat Sponsorship	3,500
0	V/Line Sponsorship	4,545
363	Sale of Trams & Assets	64,651
0	Uniform Sales	3,309
3,471	Sundry Income	5,876
<u>225,239</u>	Total Income	<u>2,168,466</u>
LESS EXPENDITURE		
2,440	Advertising	1,977
1,020	Bank Charges	1,242
8,625	Bungaree House Expenses	4,248
0	Consultants Fees	2,935
31,331	Depreciation	100,804
1,607	Electricity	2,120
3,677	General Expenses	4,007
0	Grant Money Expenditure	1,407,826
7,135	Insurance	19,173
302	Land Rent	304
1,855	Medicals	1,804
11,724	Motor Vehicle Expenses	24,166
5,291	Printing & Stationery	4,100
784	Rates	1,079
42,767	Repairs & Maintenance	68,480
5,433	Security	2,629
1,170	Subscriptions	1,224
2,608	Telephone & Postage	5,307
0	Uniforms Purchased	9,076
<u>127,769</u>	Total Expenditure	<u>1,662,501</u>
<u>\$97,470</u>	SURPLUS FOR YEAR	<u>\$505,965</u>

BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

Statement of changes in Accumulated Funds

	Retained Surplus	Total
	\$	\$
Balance as at 1st July, 2020	2,443,950	2,443,950
Plus Net Profit for Year	97,470	97,470
Closing Balance as at 30th June, 2021	\$2,541,420	\$2,541,420
Balance as at 1st July, 2021	2,541,420	2,541,420
Plus Net Profit for Year	505,965	505,965
Closing Balance as at 30th June, 2022	\$3,047,385	\$3,047,385

BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

Statement of Cash Flows for Year Ended 30th June, 2022

2021		
\$	Cash Flows from Operating Activities	
946,752	Revenue from Operations	1,489,571
(90,303)	Payments to Suppliers and Employees	(1,639,982)
1,146	Interest Received	566
857,595	Net Cash provided by Operating Activities (see Note 7)	(149,845)
	Cash Flows from Investing Activities	
(643,110)	Additions to Depot & Trackwork	(1,334,684)
(4,000)	Additions to Other Equipment	0
(22,477)	Additions to Tram Restoration	(50,927)
(22,355)	Additions to Museum Equipment	(597)
(691,942)	Net Cash used in other activities	(1,386,208)
165,653	Net Increase (Decrease) in Cash Held	(1,536,053)
2,187,425	Cash at beginning of year	2,353,078
\$2,353,078	Cash at end of year (Note 6)	\$817,025

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, 2022

1. Summary of Significant Accounting Policies

The Association'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:-

Depot	40 years
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.

3. Goods & Service Tax (GST)

Revenues, expenses and assets are recognised net of the amount associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office (ATO). In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable and payable. The net amount of GST recoverable from, or payable to, the ATO is included in BAS receivable or BAS payable in the balance sheet.

4. Income Tax

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

5. 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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE, 2022 (Cont'd)

2021

\$

6. 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:

1,350	Cash on Hand	1,350
1,000	Commonwealth Bank of Australia - Cheque Account	0
287,998	Commonwealth Bank of Australia - Cash Management Account	0
884,002	Bendigo & Adelaide Bank Ltd. - Cheque Account	203,755
53,795	Bendigo & Adelaide Bank Ltd. - Term Deposit	53,855
1,112,933	Bendigo & Adelaide Bank Ltd. - Depot Extension Account	170,918
12,000	Bendigo & Adelaide Bank Ltd. - Track Replacement Account	387,147
<u>\$2,353,078</u>		<u>\$817,025</u>

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

97,470	Operating Surplus	505,965
31,331	Depreciation	100,804
	Changes in Assets and Liabilities	
4,583	(Increase) Decrease in GST Refundable	(64,419)
(3,782)	(Increase) Decrease in Prepayments	496
945	(Increase) Decrease in Stock on Hand	(2,846)
9,845	Increase (Decrease) in GST Payable	(9,845)
720,000	Increase (Decrease) in Grants Received in Advance	(680,000)
(2,797)	Increase (Decrease) in Income Received in Advance	0
<u>\$857,595</u>		<u>(\$149,845)</u>

Cash Outflows shown in brackets

BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

Statement by the Committee

Year Ended 30th June, 2022

- (1) In the opinion of the committee of Ballarat Tramway Museum Inc.
- (a) the financial statements and notes, set out on pages 11 to 15 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, 2022 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 24th day of October, 2022.

P. Mong
President

C. Cleak
Treasurer

Paroissien Accountants Pty Ltd

ABN 39 144 478 026

Business and Taxation Advisors

A.R. Paroissien FIPA FFA CTA

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BALLARAT TRAMWAY MUSEUM INCORPORATED

Report on the Financial Report

We have audited the accompanying financial report, being a general purpose financial report of the Ballarat Tramway Museum Incorporated (the association), which comprises of the balance sheet as at 30 June 2022, the income statement, and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee's report.

The Responsibility of the Committee for the Financial Report

The committee of the association is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012*. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those 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 judgement, 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 of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, 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 the Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion the financial report of the association has been prepared in accordance with the *Association Incorporation Reform Act 2012* including:

- a) giving a true and fair view of the entity's financial position as at 30 June 2022 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Ballarat Tramway Museum Incorporated to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result the report may not be suitable for another purpose.



A.R. Paroissien FIPA

Paroissien Accountants Pty. Ltd.

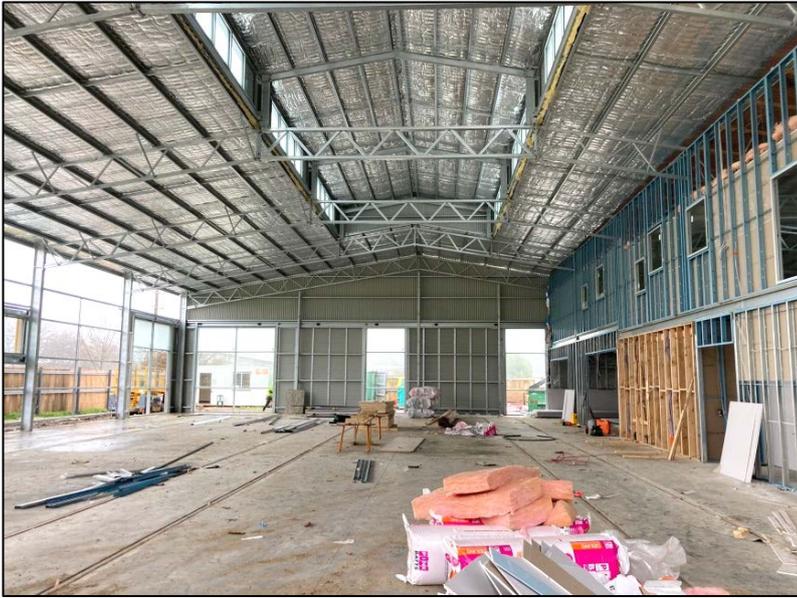
Dated in Ringwood on 30th September, 2022.

Level 1, 154 Maroondah Highway (P.O. Box 377), Ringwood, 3134
t: 03 9847 0300 m: 0413 604 799 e: andrew@paro.com.au



INSTITUTE OF
PUBLIC
ACCOUNTANTS*

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Photos: Paul Mong, Peter Waugh, Peter Winspur





Above: Visiting trams



Above: No 34 returning home

Photos: Paul Mong, Peter Waugh, Peter Winspur



Left & below: Launch of Geelong No 2
Paul Mong, Daniel Moloney, Warrington Cameron, Trent Sullivan

