

# Ballarat Tramway Museum Inc.



## Annual Report 2022 - 2023





Peter



Richard



Tony



Andrew



Jenny



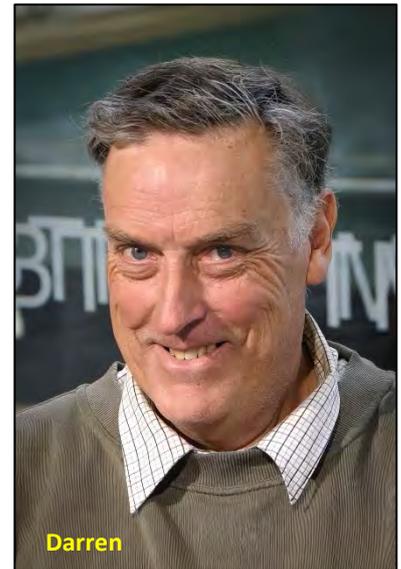
John



Mark



Ken



Darren



Peter



Michael



Sam & Carolyn



Glenda



# Ballarat Tramway Museum Inc.

## Annual Report 2022-2023

### CONTENTS

1. Mission Statement .....	3
2. The Board .....	3
3. President's Report.....	4
4. Secretary's Report.....	5
5. Facilities Report.....	7
6. Marketing Report.....	8
7. Volunteer Report.....	10
8. Safety Report.....	10
9. Collection Report .....	11
10. Technical Service Report.....	12
11. Operations Report.....	14
12. Annual Patronage.....	15
13. Visitor Statistics.....	16
14. Financial Statement And Statutory Reports .....	17 - 23

**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		Greg King
Treasurer	Carolyn Cleak		Ryan van der Zweep
			Peter Waugh
			John Whiting
		Co-opted non-voting Member	Richard Gilbert

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

## PRESIDENT'S REPORT

I am pleased to present the President's report for the year 2022-23. This year saw the completion of the track replacement project and our delayed 50<sup>th</sup> year celebration which was enjoyed by over 1000 visitors and members to the museum for the day.

On the 10<sup>th</sup> of September 2022 we launched the new track with the Mayor of Ballarat Daniel Moloney, State Local Member for Wendouree Juliana Addison MP, Federal Member for Ballarat and Transport Minister Hon Catherine King MP.

Since opening the new museum display and operating trams we have seen a huge increase in visitor numbers and revenue which is a credit to all our volunteers who continue to support us with their time and valuable skills, thank you.

The museum has focussed on increasing volunteers to help run the museum display and a regular two tram service.



Catherine, Daniel and Juliana

However, we still need further help if you or a friend could assist, please get in contact. It is very rewarding, and we now have some fantastic facilities for our volunteers.

As President of this wonderful organisation, I am very pleased to see the ongoing support from not only our members but also the community. This year we saw another big announcement from our local member for Wendouree Juliana Addison MP who announced through the state Regional Development Victoria Fund \$200,000 to go towards improving displays and accessibility to the museum. This project will be completed in December 2023 and is aimed to educate and showcase our collection in a modern way to our many thousands of visitors per year.



The first trip on our new track 29 August 2022

I would like to congratulate the hard-working board members and managers who devote thousands of hours on administrative duties to keep this museum operating and moving forward, without their support a lot of these big projects could not be achieved. It is very pleasing to see the direction we are heading and what we have achieved over the past five years to place the museum in a very good position for many decades to come.

On behalf of the museum, I would like to take this opportunity to thank all of the following organisations and individuals for their support and help over the last 12 months.

Mayor of Ballarat and Councillors  
State Local Member for Wendouree Juliana Addison MP  
Federal Local Member Catherine King MP  
VicTrack  
Railway and Tramway Heritage Victoria (RTHV)  
Museums Victoria  
Council of Tramway Museums of Australasia (COTMA).

Our sponsors:

Pipers by the Lake  
Train World  
Best of Ballarat  
Visit Ballarat  
V/Line  
Bendigo Bank  
Haymes Paint.

*Paul Mong*

## **SECRETARY'S REPORT**

Another year, another Annual Report. After more years than I like to count I still feel fresh in the task of Secretary. Following the huge year of 2021-2022 when I concluded that the only way to do justice to the Museum's story was to forego individual reports from the various managers, this year I have returned to the traditional format.

The new building has radically changed the operation of the Museum and our management structure was altered in late 2021. The position of Facilities Manager was created to run this and the position of Safety Manager was created to ensure that the Museum remained compliant with the requirements the National Rail Safety Law. The opportunity was taken to rename the rather strange title of Museum Services Manager to the Collection Manager. Their reports follow.

At the conclusion of the 2022 Annual Meeting, Richard Gilbert stood down as a Board member to enable Ryan van der Zweep to join as a voting member. The Board recognises this as part of the essential process of renewal. Ryan had already taken over the role of minute taking and covered my work whilst I was on leave. Four of the ten members were then under 45 years old.

As most would know Richard was on the founding committee of the Ballarat Tramway Preservation Society which was formed at a public meeting in May 1971 and has been a Board member ever since. He has held several positions over the years and undertaken multiple tasks. He was Secretary for most of the 1980s, President from 1989 until 2004 and Vice President 2004 to 2013. In recognition of the position of past President, the Board agreed that the tradition of inviting former presidents to join the Board as a non-voting member should be established and this year Richard agreed to continue to join and participate in meetings. We appreciate his wisdom. He also continued as the Museum's COTMA representative.



Presidents past and present

In late April 2023 John Whiting advised the Board that he was not able to continue as a Board Member due to other commitments and in June 2023, Richard was co-opted as a voting member thus ensuring that the Board remained at full strength. There were eleven meetings during the year. All were held in the new board room. Zoom enabled some members to attend remotely at times.

At the 30<sup>th</sup> June 2023 there were 275 members and 16 Junior Supporters. There were 33 new members, but with a larger than usual attrition the increase was only five over the year. The heartening continuing trend has been for new members to be from nearby and for many of them to offer to volunteer.

During the year we received news that four of our members had passed away. They included foundation member Doug Moyle in October and John Shaw from Perth in November. For several years John came over to be part of the Begonia Crew. He was always larger than life. We also learned that Dave Rawlings of Sydney died in December. A member of Ballarat since 1971, for many years Dave was a very active member of the Sydney Tramway Museum. In May Dr 'Bob' Edwards died. As recounted in "Fares Please" he had visited in his role of Director of the Museum of Victoria and was so impressed that he joined and remained a member even when he moved interstate.

*Peter Winspur*



**In memory:**

The late Robert Paroissien  
and the late John Shaw in 2014

## FACILITIES REPORT

This year presented two major challenges for our new museum space and operations. The first was making sure that all our systems were in place, and that volunteers were trained and confident in the way things were to be done. The second challenge was dealing with a grant from Regional Development Victoria to create a contemporary and accessible museum space.

Our volunteers have worked hard to keep the public areas clean and tidy in between visits from our cleaning contractor. Removing sticky little handprints from the front of our toy and model cabinets is a regular task.

Being able to offer tea and coffee has been very popular with our visitors, but it does place extra cleaning duties. On busy days, our theatrette can be a hive of activity with children enjoying the activities while their parents take a coffee break. We often supply over 100 tea/coffees a day. In July three of our crew undertook barista training to improve the quality of what we can offer. We can now provide training to anyone interested in getting involved in this part of the museum.



Coffee lessons with Jane

Part of the RDV grant was the supply of new display cabinets. Pamela Waugh has searched through the archives to create a range of interesting items from the tramway's history. Greg King has loaned us his collection of tramway caps from around the world. The cabinet displays are accompanied with computer tablets which provide details of all the items on display. Further tablets around the museum are providing access to film clips and photographs. Keeping these tablets functioning does provide challenges for our volunteers.

Two large display touch screen computers are providing visitors with the opportunity to explore additional tramway stories and information. We have been working with software and graphic consultants to provide new and interesting ways to access our collections.

Display lighting has been added to some of the trams and the tower truck. Work is ongoing to enable the trams on display to have their internal lights switched on without needing 600v power. Sound effects have been added to enhance the experience of visitors exploring the long mural.

For children, we have added two new tram and train toy tables. A ride on a small truck is popular and dress up uniforms have been provided to allow children to

actively role play on the trams. A small library has been placed in one tram with a range of books and stories to create a quiet reading space.

A grant from the Vera Moore Foundation allowed us to have steps and viewing platforms installed into the display hall, giving visitors the opportunity to see inside some of the trams that are not on open access. The steps have allowed visitors with limited mobility to be able to enter the trams easily.

The horse tram display was improved with the donation of harnesses, collars, and other leather equipment from Sovereign Hill. Simon Jenkins was able to clean and polish these items to make them a feature of the display. Simon has also added various small items to the tower truck to help tell the story of the overhead electrical network.

Work on items funded by the RDV grant is ongoing with completion expected by December 2023. The goal is to create an exciting place for all people to visit, and encourage them to return.

*Peter Waugh*

## **MARKETING REPORT**

This year has been an interesting time with many new and exciting challenges to face. With the Museum now being fully open and with tram services running, our visitor numbers have continued to increase.

Our new sales area has meant we have been able to extend the range of items available for sale. This has included more books, jigsaws, clothing, clockwork trams, and even tram biscuits. Thanks to the generosity of members giving us their unwanted books and magazines, we now are now selling a lot of tram and railway items. The sales from the shop are increasing as a proportion of our total revenue. Most of our volunteers are now proficient in operating the computerized point of sale system, which can provide real-time data on admissions and sales to me, even when I am not at the Museum. I would like to express my thanks to several people who work behind the scenes to keep the shop stocked and the items carefully displayed – John Towler, Greg Allingham, Pamela Waugh, and Carolyn Cleak.

Our biggest event was the Tramway Celebration Day in October, which brought in thousands of visitors to the Museum. This day was a delayed 50<sup>th</sup> anniversary celebration because of the COVID lockdowns. There were tram rides, mini train rides, model trains and trams, steam traction engines, vintage cars and buses, a brass band, a one man band, and culminating with a grand procession of historic trams and vehicles along Wendouree Parade. Richard Gilbert gave a speech outlining the history of the Museum from its beginnings as the Ballarat Tramway Preservation Society over 50 years ago. Among the visitors were many former members, and local dignitaries. The whole day was an outstanding success, especially due to the detailed planning and organization by John Whiting. Also thanks to the many sponsors of the event and the City of Ballarat.

During the year we were visited by many outside groups. The ability to be able to cater for groups in the new space has seen a rise in group visitation. Various senior citizens, disability and PROBUS Clubs have taken advantage of our new facilities and enjoyed being able to have a cup of tea while listening to a presentation on the Museum and the tramway. We are now able to provide a proper educational program for school visits, delivered by our education team of six former teachers. We also hosted a large group of scouts from Werribee, who made the building a central focus for their activities in the gardens. They were pleased to be able to shelter from the rain, and meet Roger Jeffrey, partner of volunteer Jenny, who was dressed as Baden Powell.



Our education team

Other groups took advantage of our new building for their events, including the Rotary Club who held a dinner in the theatrette, the Rakali Group who held their foundation meeting in the board room, the Central Highlands Historical Association who held their AGM, and the City of Ballarat who used the Museum as the venue to launch the Ballarat Heritage Festival.

The No. 1 Horse Tram was able to be operated again after the COVID lockdowns. The day was popular with visitors, especially for the children to be able see the big horses in action. We once again operated the Neon Tram, this time as part of the Heritage Festival. Tickets for this event were sold on line, and extra nights had to be added to meet the demand. Geelong tram No. 2 also got a chance to operate for the public on one weekend. Public interest in the special operating days is high, and we will continue to hold them regularly throughout the year.

Our internet sites are popular, with thousands of people making use of our website, Facebook, Pinterest, and Instagram pages. Thanks to the many volunteers who provide me with the photographs to publicise our museum around the world.

*Peter Waugh*

## **VOLUNTEER REPORT**

The past twelve months have been quite challenging with finding sufficient volunteers to operate the trams and the museum.

On most weekends we now operate two trams and need a minimum of three staff to look after the museum.

Whilst on Tuesdays we operate one tram and have the museum open. We have a regular Tuesday crew who not only supervise the museum but also restock the shop and most Tuesdays we now have group bookings where we also offer morning tea and a talk.

School holidays have provided good patronage for the museum, but it has been a challenge to staff, sometimes with only one sales/guide available.

To recruit additional volunteers, we have had two 'New Volunteers' recruitment sessions and we have placed advertisements in the *Ballarat Times*'. These sessions have been reasonably successful, and, on both occasions, we have recruited four new volunteers. All these new members have been inducted and have done their training in the sales area.

At least four of our new volunteers have indicated that they would like to be trained as conductors. At present we only have one driver in training, and we need to focus on recruiting more potential drivers.

One challenge we face is retaining our new volunteers. One of our new volunteers felt overworked in the museum and subsequently has resigned. As some of our recruits are elderly, we have started offering shorter or meal relief shifts to ease the workloads.

If you as a member can assist even for a few hours a month your input would be much appreciated and increase the viability of our wonderful tramway and museum.

*Chris Phillips*



Greg Allingham



Patti

## **SAFETY REPORT**

The Safety and Incident Management Committee met four times during the year. It continued to review our safety documentation as we progressed to implementing the updated Safety Management System. It is responsible for overseeing all matters involving risk and investigating all incidents. They can be incidents caused by the actions of third parties which involve our infrastructure, for example. During the

year a large tree impacted on the overhead wires. The committee reviewed the Museum's response. There were two minor operational incidents and one derailment at the Depot. All were investigated and recommendations made when considered necessary.

Monthly reports are submitted to the Office of the National Safety Regulator in addition to an annual report. Representatives of the Office visited in February.

I continued in the job of supervising the training of new drivers. During the year our examiner, Greg Rodgers, qualified David Fennell and James Proctor. David is a tram driver with Yarra Trams and now has the opportunity to drive something a little smaller and simpler.

I hope to be able continue with my current tasks for another year as well as driving when I am needed and available.

*Peter Winspur*

## **COLLECTION REPORT**

In the year since the last report, the management of the collection has seen a number of changes. Firstly having moved from the old building to the new building the previous year, a lot of work has been done in neatening it up, sorting materials and boxes and adding many new boxes and equipment as well for the future.

One purpose that was fun to see, in part of the space was the construction of the Model tramway network and all its Ballarat's buildings and features. It should be up and running by year's end.

Since we have moved into the new facilities and buildings, the number of local donations has increased due to our improved public profile. A significant donation was received from Brian Andrews of his photos of both Ballarat and Bendigo. Brian authored "By Bendigo to Golden Square" in 1973. Tramcar models from Mal Rowe, further images related to Sylvia Mitchell and the Most Popular Conductress event. Vic Solomons of an album of many postcards of Australian tramway systems. Other tramway photo albums and collections, a toy cable tram set, toy tramway tickets, handmade models, large format photos and many other items have been received.

Recording and cataloguing all these items has kept up with receivals, though we are a bit behind in past items which are stored in the "pending" shelves along with details of who donated them.

Having a larger storage facility, which is expandable in the future allows us to collect a bigger range of tramway items, primarily focused on Victoria's Provincial tramways and other items that can be used in displays to tell the "tramway" story. Collection management documentation is currently being reviewed, in particular the Collection Policy adjusted for other tramcars from Geelong and Melbourne which were not included before.

Last year's report reported on the move from an old non-cloud-based Collection Management System to Victorian Collections. This is cloud based, supported by the Victorian Government, Museums Victoria and the Australian Museums and Galleries Association. This is working well. The data from the existing system has been

prepared to be uploaded by the Victorian Collections staff and at end of June, it was waiting for this to occur.\*

The Museum's website often undergoes little changes to keep its appearance new. It is regularly updated for events and service changes.

The Museum's extensive collection has shown itself to be very valuable in setting up the interpretation and display cabinets in using both photographs and objects which has kept us busy providing or suggesting these materials. These are often commented upon by visitors via the Google comments we receive.

Thanks to all those who have assisted over the past 12 months, in particular Pam Waugh, Sue Edmondson, Peter Waugh, and Gary Davey. We are always looking for new members to assist – full training given and you can do cataloguing from home!

\* This has since taken place.



Pamela

*Warren Doubleday*

## **TECHNICAL SERVICE REPORT**

The past twelve months have seen the completion of our biggest infrastructure project, replacing over one kilometre of track in Wendouree Parade and adding hundreds of metres of track leading to our new museum. This project was run by the City of Ballarat in consultation with Ballarat Tramway Museum and completed by contractors Fulton Hogan who have done an amazing job. The rail and materials were purchased from Yarra Trams and the points were cast by Beckwith Iron and Steel in Coburg with the use of Hanning & Kahl switchgear.

Our overhead crew lead by Karl Penrose and Simon Jenkins have replaced and added over 1.5km of overhead trolley and span wires, 18 poles and many section insulators which were supplied by Melbourne Tramcar Preservation Association (MTPA). We have also replicated 20 overhead bracket arms and are in the process of replacing them.



The overhead crew: Simon, Karl, Liam

Mick Duncan and Tony Smith continued to keep our trams in operating condition with our ongoing service and maintenance work with the assistance of Ken Wilson overhauling our controllers.

Restoration work has also continued with Clinton Pearce assisting us with 1029, while Warren and I have been working on designing and casting parts for tram 12's truck which is aimed to be made in 2024. Tram 14 continues to be overhauled with an armature being repaired and new bearing plus axle boxes being cast for it. This tram will also see the wiring replaced, both traction cables and lighting circuits which will be changed to our new 24v DC system, which we are implementing throughout some of our fleet so it can also be operated safely in the new museum. Once tram 1029 is completed 34 will take its place in the workshop at Bungaree and will be the next major tram to be overhauled in our new facility which has proven to be a good investment and the perfect spot to complete overhauls.

With the completion of the new storage shed Neville Britton and Alastair Reither have been busy relocating trams into the shed with assistance from VicTrack. The plan will see the old Preston Workshop Traverser installed out in front of the shed in 2024 which will assist in tram movements in the future. Warrington Cameron continues to restore Geelong 28 and once completed it will be taken into the museum to be placed on display.

I would like to thank everyone who has contributed in some form on the technical front it is very much appreciated.



Pole replacement



Mick



Warrington

*Paul Mong*



**Right:** Al and Clinton

## OPERATIONS REPORT

The year 2022/2023 has been one of the most ambitious the museum has ever seen in terms of tramcar and museum operations.

Starting with the Wendouree Parade track renewal project being officially opened on the 10th Sept 2022 we have operated trams on all Saturdays, Sundays, Tuesdays and public holidays with additional Thursdays during the Victorian school holidays.



Christmas Day

The Christmas period saw the museum open every day from 24th December through to the 15th January, including Christmas day. During the Easter long weekend we ran six days in a row and with both of these periods we saw record visitation.

We have seen a huge growth in profile and interest from visitors, City of Ballarat, festival organisers and charter groups and we are at times running multiple trams on multiple days of the week. The tramway is a busy place nowadays and gone are the one tram on a Saturday or Sunday in the depths of winter with 2 or 0 passengers, as much as some of us might miss that!

Some highlights from this 2022/2023 financial year include our first Tramway Celebration day to celebrate 50 years plus one since the closure of the S.E.C Ballarat Tramway System which saw thousands of people come to enjoy the trams, the museum, and many attractions, including vintage cars, trucks, buses, model railways, steam engines and much much more.

In March we were once again a part of the annual Begonia Festival after Paul and I brokered a last minute deal with the council to operate a new subsidised fare structure to run our usual commuter service in Wendouree Parade. It must be noted that our deal with the council to operate the free fares hasn't gone up in many years so it only seemed fair for us to strive for a better deal for the organisation given what we now offer and that our costs are greater. We also integrated a service that called at the museum which made for an interesting operation for the weekend's traffic crews.

Also during March we operated a Geelong Tram Weekend to celebrate the 67th anniversary of the closure of that system. Geelong 2 was operated frequently over both days along with 13, a former Geelong tram, which was very pleasing for the visitors who attended.

In April for the first time since 2019 we operated the Horse Tram between the overhead section insulator north of the loop and the last curve before the straight to St Aidans Drive to much fanfare and with fantastic patronage. Electric tram shuttles operated from the museum to the loop and back to provide an elegant connection

to the horse tram somewhat reminiscent of the ESCo days on the far end of the Sebastopol line. Tram 939 was parked up in the loop as a mobile crew room, which was well received by our volunteers and horses!

Also during April as part of the Ballarat Heritage festival, we decked out No. 13 as this year's Neon Night Tram. This is quickly becoming one of our best attractions for engaging with Ballarat locals and this year we had to extend the operations over three different weekends, right through to the King's Birthday Weekend in early June, due to popular demand.



Gary



Sam

I would like to take this moment to thank all of our volunteers especially our newest recruits and driver/conductor graduates as without your hard work and dedication we would not be able to open our doors, operate our trams and showcase our wonderful museum. I spoke earlier of the ambition the museum has had and without you we couldn't have delivered such a great year.

I would also especially like to thank Peter Winspur, Neville Britton and Paul Mong for your ongoing support and mentorship in this role. The feedback we have been seeing on Trip Advisor and Google reviews is a credit to you all and I look forward to seeing more of you over the summer period - remember even if you can only give one day every now again in any role it all helps to keep us operating at the standard we can all be proud of.

*Sam Boon*

	<b>Annual Patronage</b>						
	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>	<b>2016-17</b>
<b>Patronage</b>	21311	15027	13087	18874	21176	19700	20167
<b>Overall</b>	882388	861077	846050	832963	814089	792913	773213
<b>Non</b>							
<b>Begonia</b>	18624	6400	11870	12017	14410	12052	11997
<b>Begonias</b>	2687	8627	1217	6857	6766	7648	8170
<b>Springfest</b>	Cancelled	Not run	Not run	3248	1646	543	753
<b>Easter</b>	871	Not run	1437	Not run	644	337	394
<b>Days run</b>	147	61	85	152	211	206	206
<b>Days open</b>	182	104					



And the next move is?



David and Cathy

### 2022/2023 VISITOR STATISTICS

	DAYS RUN	KILOMETRES RUN	PASSENGERS CARRIED	MUSEUM OPEN	MUSEUM ADMISSION	WEDDINGS ("Pipers")	GROUP VISITS*
JULY				14	530		3
AUGUST				13	366		1
SEPTEMBER	12	489.0	2074	14	132		4
OCTOBER	13	546.0	2184	13		1	3
NOVEMBER	13	257.0	1020	13		2	3
DECEMBER	17	600.0	2032	17			4
JANUARY	24	900.0	3056	24		1	
FEBRUARY	7	255.0	525	13		1	2
MARCH	17	891.0	3977	17		1	11
APRIL	18	659.8	3397	18		2	4
MAY	12	496.2	1493	12			7
JUNE	14	526.6	1553	14			2
<b>TOTAL</b>	<b>147</b>	<b>5620.6</b>	<b>21311</b>	<b>182</b>	<b>1028</b>	<b>8</b>	<b>44</b>
<b>OVERALL</b>	<b>8084</b>	<b>317231.0</b>	<b>882388</b>		(During tramway closure)	<b>69</b>	<b>Not available</b>
PREV YEAR	61	2456.4	15027	Not available	Not available	11	12

Note: Overall Kilometre total excludes Km run in Melbourne.

\* Schools, clubs, birthdays, weddings, etc.



Andrew



Mat



Greg

**Photos:** The Ben Parle collection, Paul Nicholson, Lynley Quedley, Jane Bennett, Peter Waugh, Benjamin Boehle-Mitchell, Paul Mong, Peter Winspur, Alastair Reither

# BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

## Balance Sheet as at 30th June, 2023

2022

\$	CURRENT ASSETS		
1,350	Cash on Hand		800
203,755	Bendigo & Adelaide Bank Ltd. - Cheque Account		373,261
0	Bendigo & Adelaide Bank Ltd. - Debit Account		4,028
53,855	Bendigo & Adelaide Bank Ltd. - Term Deposit		105,014
170,918	Bendigo & Adelaide Bank Ltd. - Depot Extension Acc.		154,653
387,147	Bendigo & Adelaide Bank Ltd. - Track Replacement Acc.		347,907
0	Account Receivable		13,650
64,419	GST Refundable		14,813
10,065	Prepayments		20,217
12,538	Stock on Hand (at lower of cost or sale value)		11,829
904,047	Total Current Assets		1,046,172
	<b>NON CURRENT ASSETS</b>		
20,125	Land & Buildings (at cost)		20,125
2,188,229	Tram Depot & Trackwork (at cost)	2,203,172	
(145,724)	Less Provision for Depreciation	156,505	2,046,667
79,369	Electrical & Overhead Equipment (at cost)	79,369	
(41,860)	Less Provision for Depreciation	45,470	33,899
4,101	Trams (at cost)	4,101	
(4,101)	Less Provision for Depreciation	4,101	0
24,738	Other Equipment (at cost)	110,743	
(18,487)	Less Provision for Depreciation	29,890	80,853
8,569	Motor Vehicle (at cost)	8,569	
(8,569)	Less Provision for Depreciation	8,569	0
335,564	Trams Restoration (at cost)	462,519	
(162,784)	Less Provision for Depreciation	182,573	279,946
210,088	Museum Equipment (at cost)	227,696	
(90,204)	Less Provision for Depreciation	102,207	125,489
2,399,054	Total Non Current Assets		2,586,979
\$3,303,101	<b>TOTAL ASSETS</b>		\$3,633,151
	<b>CURRENT LIABILITIES</b>		
0	Accounts Payable		1,428
40,000	Grants Received in Advance		56,000
215,716	Income Received in Advance		451,723
255,716	Total Current Liabilities		509,151
255,716	<b>TOTAL LIABILITIES</b>		509,151
<b>\$3,047,385</b>	<b>NET ASSETS</b>		<b>\$3,124,000</b>
	<b>ACCUMULATED FUNDS</b>		
<b>\$3,047,385</b>	Accumulated Funds as at 30th June, 2023		<b>\$3,124,000</b>

# BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

## Statement of Income & Expenditure for Year Ended 30th June, 2023

2022		
\$	INCOME	
5,988	Membership Subscriptions	7,386
626,720	Donations Received	90,953
0	Legacy	10,000
5,492	Surplus Souvenir & Kiosk Operations	20,681
14,864	Admissions	147,596
22,302	Fares	4,793
0	Functions	3,062
2,827	Advertising	4,227
0	Insurance Claims	345,508
566	Interest Received	1,330
1,407,826	Grants Received	501,996
3,500	City of Ballarat Sponsorship	8,447
4,545	V/Line Sponsorship	0
64,651	Sale of Trams & Assets	6,124
3,309	Uniform Sales	561
5,876	Sundry Income	4,917
<u>2,168,466</u>	<b>Total Income</b>	<u>1,157,581</u>
<b>LESS EXPENDITURE</b>		
1,977	Advertising	13,809
1,242	Bank Charges	2,709
4,248	Bungaree House Expenses	10,767
2,935	Consultants Fees	0
100,804	Depreciation	105,344
2,120	Electricity	6,652
4,007	General Expenses	3,173
1,407,826	Grant Money Expenditure	501,996
19,173	Insurance	12,346
304	Land Rent	318
1,804	Medicals	3,263
24,166	Motor Vehicle Expenses	14,598
0	Overhead Repairs	345,508
4,100	Printing & Stationery	2,683
1,079	Rates	1,745
68,480	Repairs & Maintenance	41,963
2,629	Security	2,928
1,224	Subscriptions	3,817
5,307	Telephone & Postage	5,655
9,076	Uniforms Purchased	1,692
<u>1,662,501</u>	<b>Total Expenditure</b>	<u>1,080,966</u>
<u><b>\$505,965</b></u>	<b>SURPLUS FOR YEAR</b>	<u><b>\$76,615</b></u>

## BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

### Statement of changes in Accumulated Funds

	<b>Retained Surplus</b>	<b>Total</b>
	\$	\$
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	<b>\$3,047,385</b>	<b>\$3,047,385</b>
Balance as at 1st July, 2022	3,047,385	3,047,385
Plus Net Profit for Year	76,615	76,615
Closing Balance as at 30th June, 2023	<b>\$3,124,000</b>	<b>\$3,124,000</b>

## BALLARAT TRAMWAY MUSEUM INCORPORATED

Association No. A0031819K

### Statement of Cash Flows for Year Ended 30th June, 2023

<b>2022</b>		
\$	<b>Cash Flows from Operating Activities</b>	
1,489,571	Revenue from Operations	1,412,450
(1,639,982)	Payments to Suppliers and Employees	(951,873)
566	Interest Received	1,330
(149,845)	Net Cash provided by Operating Activities (see Note 7)	461,907
	<b>Cash Flows from Investing Activities</b>	
(1,334,684)	Additions to Depot & Trackwork	(62,701)
0	Additions to Other Equipment	(86,005)
(50,927)	Additions to Tram Restoration	(126,955)
(597)	Additions to Museum Equipment	(17,608)
(1,386,208)	Net Cash used in other activities	(293,269)
(1,536,053)	Net Increase (Decrease) in Cash Held	168,638
2,353,078	Cash at beginning of year	817,025
<b>\$817,025</b>	<b>Cash at end of year (Note 6)</b>	<b>\$985,663</b>

Cash Outflows shown in brackets

**BALLARAT TRAMWAY MUSEUM INCORPORATED**  
Association No. A0031819K  
**Notes to and Forming Part of the Financial Statements**  
**Year Ended 30th June, 2023**

**1. Summary of Significant Accounting Policies**

This financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the Associations Incorporation Act (Vic). The Committee has determined that the association is a reporting entity.

The report has been prepared in accordance with the requirements of the Associations Incorporations Act (Vic) and the following applicable Accounting Standards and Urgent Issues Group Consensus Views:

- AASB 101: Presentation of Financial Statements
- AASB 107: Statement of Cash Flows
- AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 110: Events Occurring After Reporting Date
- AASB 116: Property, Plant and Equipment

No other applicable Accounting Standards, Urgent Issues Group Consensus or other authoritative pronouncements of the Australian Accounting Board have been applied.

The report is also prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets

The following material accounting policies, which are consistent with the previous period unless otherwise stated have been adopted in preparation of the report.

**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
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, 2023 (Cont'd)**

2022

\$

**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	800
203,755	Bendigo & Adelaide Bank Ltd. - Cheque Account	373,261
0	Bendigo & Adelaide Bank Ltd. - Debit Account	4,028
53,855	Bendigo & Adelaide Bank Ltd. - Term Deposit	105,014
170,918	Bendigo & Adelaide Bank Ltd. - Depot Extension Account	154,653
387,147	Bendigo & Adelaide Bank Ltd. - Track Replacement Account	347,907
<u>\$817,025</u>		<u>\$985,663</u>

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

505,965	Operating Surplus	76,615
100,804	Depreciation	105,344
	<b>Changes in Assets and Liabilities</b>	
0	(Increase) Decrease in Accounts Receivable	(13,650)
(64,419)	(Increase) Decrease in GST Refundable	49,606
496	(Increase) Decrease in Prepayments	(10,152)
(2,846)	(Increase) Decrease in Stock on Hand	709
0	Increase (Decrease) in Accounts Payable	1,428
(9,845)	Increase (Decrease) in GST Payable	0
(680,000)	Increase (Decrease) in Grants Received in Advance	16,000
0	Increase (Decrease) in Income Received in Advance	236,007
<u>(\$149,845)</u>		<u>\$461,907</u>

**BALLARAT TRAMWAY MUSEUM INCORPORATED**  
**Association No. A0031819K**  
**Statement by the Committee**  
**Year Ended 30th June, 2023**

- (1) In the opinion of the committee of Ballarat Tramway Museum Inc.
- (a) the financial statements and notes, set out on pages 17 to 21 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, 2023 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 28<sup>th</sup> day of October, 2023.

**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 2023, 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 2023 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 5<sup>th</sup> October, 2023.

Level 1, 154 Maroondah Highway (P.O. Box 377), Ringwood, 3134  
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Official Opening of the new track



Santa visited several times



A return to Melbourne for No 13 to visit the wheel lathe at Preston



1958



22 April 2023



On test 19 May 2023