Ballarat Tramway Museum Inc.



Annual Report

2025 – 2026




Andrew


Bernie


Greg


Pamela


Karl


Gabriele


Andrew


Chris


Margaret


James C.K Arthur James


Peter


Matt

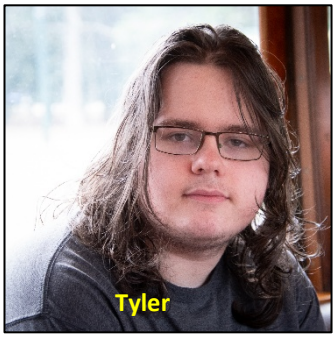

Cathy, Ben & David at the STM


Arthur

Our volunteers


C.K. & Reg


Rohan


Tyler

Ballarat Tramway Museum Inc.

Annual Report 2025-2026

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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:

"To continue developing a working museum that preserves the character and experience of Ballarat's former street tramways for the public benefit, showcasing tramway history, operating safely and authentically for current and future generations"

THE BOARD

President	Paul Mong	Board Members	Arthur Adams
Vice President	Greg Rodgers		Neville Britton
Secretary	Peter Winspur		Peter Fitzgerald
Treasurer	Carolyn Cleak		C K Tang
			Ryan van der Zweep
			Peter Waugh
		Co-opted non-voting Members	Neil Blanchard
			Richard Gilbert

PRESIDENT'S REPORT

I am pleased to present the President's Report for the year 2025–26.

This year we were successful in re applying for Australian Museum and Galleries Association (AMAGA) accreditation, thank you to all that were involved in the process. It was a good opportunity to reflect on how much we have achieved over the past few years. I am pleased to see what we said in our business plan we completed from the new display area being built, interactive and educational displays, new archive room and moving our collection to online. It is also pleasing to see a new group of enthusiastic volunteers who are playing an important role in the museum from operations, workshop to the archival. Without your dedication the museum we would not be able to operate.

Safety plays an important part in our organisation as we are an operating tramway, and we are accredited with the Office of the National Rail Safety Regulator (ONRSR). This requires monthly reporting and interactions with auditors throughout the year.

Cuthberts 939 returns to the rails once again with assistance from Vanguard Visionaries as we are now operating every fortnight with high teas. The demand is so great that there is now a 12-month waiting list. Events play an important part in our operations and with a large collection of Victorian trams the success of the Geelong Tram day, MTPA trams operating plus the night tram we have been able to attract a broad range of visitors.

The Tram Restoration Fund, dedicated to restoring original Ballarat trams continues with work being undertaken on Tram 12,18 and 34. If you would like to contribute to this fund, please reach out to our Treasurer, donations can also be made online.

On behalf of the Board, I'd like to sincerely thank you for your ongoing support and for volunteering your valuable time to the museum. Your efforts allow us to focus on preserving, restoring, maintaining, and showcasing our historic trams and infrastructure for generations to come.

Acknowledgements

We extend our thanks to the following supporters of the museum:

- Mayor of Ballarat and Councillors
- State Member for Wendouree, Juliana Addison MP
- Federal Member, Catherine King MP
- VicTrack
- Railway and Tramway Heritage Victoria (RTHV)
- Australian Museums and Galleries Association (AMaGA) & Museums Victoria
- Council of Tramway Museums of Australasia (COTMA)
- Office of the National Rail Safety Regulator (ONRSR)

Our Sponsors:

- Pipers by the Lake
- Train World
- Best of Ballarat
- Visit Ballarat
- Bendigo Bank
- Haymes Paint

Thank you all for your continued support.

Paul Mong

SECRETARY'S REPORT

As noted elsewhere in this report it was another very successful year for the Museum.

The Board of management met twelve times during the year. Our Board Room was the usual venue for all but two meetings. Zoom was employed for one meeting which enabled me to join briefly from Oslo. In February we met in our Z3 class tram at Bungaree which gave the Board the chance to see the extensive developments at the property. We finally celebrated Christmas 2025 at the Wallace Hotel after that meeting.

Paul Mong, Greg Rodgers, Carolyn Cleak and I all offered to continue volunteering in our respective roles. The continuing pressure of work saw Sam Boon retire and Peter Fitzgerald was elected to replace Sam on the Board. Peter is at the Museum on most operating days and has been invaluable it keeping us open. His community contacts are extensive and he is invaluable in promoting us in the local communities.



Paul. Carolyn, Neil & Greg

Paul has been tireless in juggling the overhaul of our trams, the developments at Bungaree and general maintenance. He has also been our primary contact with VicTrack and Railway & Tramway Heritage Victoria. He has maintained excellent relations with both the Tramway Museum Society and the Melbourne Tramcar Preservation Association.

Ryan van der Zweep continued as Operation Manager and has overseen significant change in the way operations are managed. He has undertaken the first stages of the introduction of HOPS a management and compliance system used by heritage railways, museums and centres in the UK and Australia. He also continued with the unenviable task of Roster Clerk during the year.

Peter Waugh is at the Museum at least twice a week and has continued to oversee the day to day management and ongoing development of the new building. Carolyn spent another year paying the bills and balancing the books. A huge and possibly unrewarding task. CK Tang continued to look after promotion and new volunteers. Neville Britton has assumed the role of unofficial caretaker at Bungaree. With the assistance of several others he has spent many hours ensuring that the property is in excellent condition.



Arthur, Taylah, CK, Carolyn & Ryan in Brisbane

Arthur Adams continued as the Museum's COTMA representative and led a successful delegation to the 2025 Conference in Brisbane. We are to host the 2027 Conference and Arthur is well into planning the event.

Past President, Richard Gilbert continued his position on the Board as a non-voting member and Neil Blanchard was co-opted again as a non-voting member. Neil continues to maintain our communications, IT and security systems.

At 30 June 2026 there were 280 members and 13 Junior Supporters. This was a decrease of two members from the previous year. Thirty-one new members and one new Junior Supporter joined during the year.

During the year we received news that six members had passed away. They were Bill Redfern in February 2025, Chris Donald in July 2025, Alan Ripper in August 2025, Frank Lodge in September 2025, Glenn Roofthooft and Frank Hanrahan in March 2026. Frank was a founding member and designed and built our original electrical substation. He served on the Board of the BTPS for seventeen years from 1971 until 1989. He was Vice President from 1973 until 1975 before taking on the role of President until he retired in 1989.



Richard Gilbert & Frank Hanrahan on 19/11/2023

Frank was one of the first members we trained and as a tram driver and he was a regular driver for many years. Our sympathies go out to all their families and friends.

In August 2026 we lost Dave Macartney. It had been a few years since Dave retired after a legendary forty-three years at the Depot. All who knew him had a story to tell.

I continued in the role of Safety Manager. The Safety and Incident Management Committee met five times during the year. It reviewed our safety systems on a regular basis and formally investigated all safety related incidents and made recommendations where required. Monthly reports were submitted to the Office of the National Safety Regulator (ONRSR) in addition to an annual report. Representatives of ONRSR visited twice during the year.

Ryan has relieved me of some of my regular tasks and will take on more next year, but so far no one has offered to take over the never ending duties of secretary. I am still enjoying the work and as well as being almost every Sunday at the Museum.

Peter Winspur

FACILITIES REPORT

Temporary Exhibitions – We have presented a number of temporary exhibitions in the Museum over the year. The first was "Tram Toys and Models", which featured new donations to our existing collection.

This was followed by the Begonia Festival Exhibition with items relating to the tramways and the festival since the 1950s. The "Social Life of the Tramway" included new items donated by the Powercor Social Club. This included memorabilia from the ESCo era.



Right: "Social Life of the Tramway"

One item from the donation was so big it has been permanently mounted on the Museum wall – the honour boards from the sporting groups in the SEC Tramways Social Club. We also mounted an exhibition of Norm Cross's model collection which is on loan from the TMSV.



Visitors – We are still bringing in large numbers of visitors to the Museum. The new building has greatly expanded our ability to deal with large school groups. PROBUS clubs from Melbourne and interstate are becoming regular visitors. We have also hosted several car clubs, including the MG Club and the Oldsmobile Clubs who have used the Museum as a base for their national conventions. Ballarat Regional Tourism reported that we are regarded as the most accessible and inclusive destination in town!

Several tour companies have made us part of their regular destinations, including a group specializing in tours from Taiwan bringing small groups every week.

International visitors are now coming from all over the world, and we were able to get photographs and a two-page description in the latest edition of the Lonely Planet Guide for Australia.

We can now provide educational activities as well as a ride on the trams. We have catered for groups of all sizes and ages, from preschool to Year 12. The upstairs conference room is being used weekly as a classroom for students studying rail industry level 1 and 2 courses.

We have also reached out to groups in the community. David Brehaut and I spoke to a large group at the Kelaston Aged Care Home. I also went to Geelong and gave a presentation on the Geelong Trams to the Geelong History Group at the National Wool Museum.

Hot Chocolate – In July 2025 we ran the Night Tram during the Ballarat Winter Festival, which had a hot chocolate theme. Every night we used 30 litres of milk per and 5kg of hot chocolate powder! Thanks to the kitchen crew who not only made all that hot chocolate but washed and dried every mug.



Right: Greg, Jess and Chris enjoy a hot chocolate

Website: This year after many years discussion we updated the website. This means it now works in tandem with our digital museum displays and allows for easy sharing of content.

Museum crew – Tuesdays are a busy time at the Museum, with often over twenty volunteers on site. This enables us to spend time on developing new displays, as well as care and maintenance of the existing displays. It is also a popular day for small group visits, and we are able to offer guided tours of our display hall.



Our Tuesday crew

Peter Waugh

MARKETING AND COMMUNITY ENGAGEMENT

Throughout the year, we continued to promote the Museum as a place to visit, volunteer and learn about Ballarat's tramway history. This included promotion through Eat Play Stay magazine and maintaining relationships with local organisations to reach new audiences and encourage support for the Museum.

Community engagement included working with local clubs, community groups and agricultural societies. Community sausage sizzles and the Community Pass program provided opportunities to support local activities and introduce more people to the Museum. Planning for displays at local agricultural shows also continued, helping us share the Museum's work and promote volunteering opportunities.

Thank you to our volunteers and community partners for their contribution to these activities.

Volunteers

Our volunteers continued to play a vital role in operating the Museum, caring for the collection and welcoming visitors. We welcomed new volunteers and supported training and opportunities to get involved across the Museum.

New uniforms featuring the Museum's new logo were introduced for non-traffic staff to provide a unified appearance consistent with our brand. Volunteer sausage sizzles were also held, providing opportunities to socialise and recognise everyone's contribution.

Thank you to all volunteers for their time, dedication and support throughout the year.

C K Tang

COLLECTION REPORT

Management of the Museum's collection continued to develop this year with the addition of new volunteers. Phoebe Henderson, who first attended our Collection Awareness Day in 2022, later completed Deakin University's Museum Studies course and now works full-time at the MCG Museum.

Reaccreditation of the Museum was undertaken with all the required documents being submitted and a successful onsite visit being held. Thanks to all those, in particular the Board, who assisted in this process undertaken by the Australian Museums and Galleries Association, Victorian Branch.

Significant donations were received from the Powercor Social Club – sporting honour boards, Vic Solomons, Warrington Cameron, Campbell Duncan, the Ross Baird estate, Robert Green, Chris Wurr, the Roger Wheaton estate and George Stevens.

A bequest from the late Frank Lodge enabled the purchase of a large format drawing scanner. To locate the scanner, some of the shelving had to be moved. Imaging the larger items that had not been undertaken due to size constraints are now being done and added to the collection.

The library continues to expand with books and magazines received from estates. Cataloguing of the library continues with the use of LibraryThing.

After some delays due to my ill health and competing project commitments, the website was completely redesigned by ASCET Digital, working with a Ballarat-based developer. The redesigned site has been well received.

One of the outcomes of the AMAGA Reaccreditation visit was a program to work through the uniforms in the collection, update the records and store them using cotton bags.

The cataloguing team added approximately 900 items to the Victorian Collections online system during the reporting period. Another ongoing task has been to conduct box and location checks across the collection, identifying data entry errors and any mislaid items.

The Museum receives enquiries from people researching the family histories of former employees, as well as technical questions, such as Whitworth bolt sizes before the Second World War. The relevant standard is held in the collection. These enquiries usually come from internet searches that lead people to the Museum through Victorian Collections.



Finally, thanks to the team who are on Tuesdays working away upstairs and often from home. Thanks to the team of: Connor, Felix, Margaret, Pam, Paula, Tyler and Wayne.

Warren Doubleday

TECHNICAL SERVICES REPORT

Overview

During the 2025–2025 reporting period, the Technical Services team focused heavily on tramcar maintenance, restoration, facility maintenance and IT plus security maintenance. There was also a substantial amount of work completed out at our off-site storage facility which plays an important part in storing historic trams but also storing crucial spare parts for the future. Special thanks go out to the team; there is a lot of work achieved behind the scenes that helps keeps our trams operating.

Tram Restoration Projects

Tram 18 – Restoration

The restoration of Tram 18 is coming along this year, the Board has now set up a tramcar restoration fund with the focus on restoring Ballarat Trams. Tram 18 is the second tram to be chosen to be overhauled after the success of Tram 14. Tram 18 this year saw the floor, crown plates and other structural timbers replaced and work begun in overhauling the truck.





Tram 12 – Restoration in Progress

Significant progress has been made on Tram 12, with the assistance of our subcontractors Karl and Adam we have seen the truck installed, body work completed, and work begun on painting the tram.

Tram 34 – Restoration in Progress

Tram 34's body is currently being restored at Bendigo Tramways. The bodywork is now completed, and work is being undertaken in painting the tram. The bogies are being overhauled at Harrybilt Engineering and new tyres are being made by Findlay Engineering plus the motors have been overhauled at Inver Engineering. Once everything is completed the bogies will be put together then sent to Bendigo Tramways to be fitted. The tram will come back and work will begin in wiring, plumbing and overhauling components.







Maintenance Operations

Our operational tram fleet continues to be serviced and maintained to a high standard. This work ensures the safe and reliable operation of our heritage fleet.

Infrastructure Improvements

This year's focus was repairing the depot fan track with numerous welds completed and points overhauled, work continued replacing the depot overhead troughing. Bungaree saw the old Preston workshop traverser installed in front of the large storage shed which will allow trams to be easily moved around once further tracks are installed. The spare parts shed is now set up, and work continues on sorting out spares.

Acknowledgements

The Board extends its sincere thanks to all volunteers and contributors involved in technical works throughout the year. The skills, time, and dedication provided by our technical team are essential to preserving the historical and operational value of our tram fleet.

Paul Mong

OPERATIONS REPORT

It is a pleasure to present my first Operations Report and to provide a recap of what has been another ambitious and varied year for our tramway and museum operations.

I was honoured to be given the chance to take on the position of Operations Manager in July 2025. Despite the steep learning curve, I am enjoying the responsibility of running a traditional tramway while facing the challenges of the modern age!

I am grateful for the support I have received from my fellow Board members, with specific thanks to Neville Britton, for agreeing to stay on as our Assistant Operations Manager this year, and to Peter Winspur, for his assistance in familiarising me with the responsibilities of the role before I 'stepped into the breach' full time.

I must also thank Peter Waugh for his co-operation to ensure tramway operations and activities in the Museum run smoothly, and Arthur Adams for the vision, energy and enthusiasm he brings to the process of planning our special events.

Finally, my sincere thanks to every volunteer who has contributed their time and energy to help our organisation flourish this year. We are (and always have been) a diverse and passionate group of individuals, helping to present Victoria's tramway history to the public.

However, for many of us, BTM represents so much more than 'just a hobby'. While our tramway preservation efforts are important, possibly our most valuable asset is, in fact, the positive and inclusive culture that has developed over the last 55 years. We are a

community without petty politics or a toxic culture, where every member can enjoy their passion while feeling welcomed, included and free to be themselves. As proud as we are about our fine fleet of trams or the incredible museum we operate, we should feel prouder still of the volunteer-led community that we are all part of.

Throughout the year, we continued to open the Museum and offer tram rides on Tuesdays, Saturdays and Sundays, with extra days for school and public holidays or group visits. Over the last few years, our overall patronage has remained remarkably steady all through the year. In fact, Tuesdays have become very popular among school excursion groups, interstate tourists and community groups.

We have come a long way from the 'old days' of running trams up and down Wendouree Parade, but with greater success comes greater challenges. One challenge that's been increasingly difficult to solve is, sadly, a familiar one: finding enough people to staff the Museum and crew the trams for three days each week.

Several volunteers completed training to join the ranks of the Traffic Staff during 2025/26. Matt Massarotti and Reg De Leon became our newest qualified Drivers, in November and March respectively (although Matt resigned from driving following an incident in January).

Our new Conductors include Todd Cooke, Chris and Jess Groszek and Rohan McMaster, who, despite being our resident 'Junior Conductor' for many years, only formally qualified in July! Chris Groszek commenced his Driver training in November.



Reg De Leon is congratulated by the Operations Manager

The Night Tram returned in July as part of the Ballarat Winter Festival. Tram No. 14 was specially decorated with an array of LED lighting strips in readiness for its role running five trips on Friday and Saturday evenings for pre-booked passengers. Passengers were treated to a fabulous light show as the LEDs lit up the winter gloom in Wendouree Parade, then a rare chance to explore the Museum after dark while seeing our exhibits in a very different light.

A new feature of the Winter Festival in 2025 was the 'Hot Choc Showdown', where festival-goers could visit some of the thirty venues offering different takes on the beverage. Never to be deterred by a challenge, we offered a simple, sweet and warming beverage in the comfort of a heated tramcar saloon. It certainly was the most unique 'venue' in the competition!

Members would be well aware of the history behind our former Colonial Tramcar Restaurant, now known as *'Cuthberts939'*, which was used to host functions and High Tea services from its launch in 2016 until the Covid lockdowns in 2020. Unfortunately, post-Covid, it became very difficult to resume operations with 939, which left the tram mostly sitting idle in the Depot for several years.

In mid-2025, a local catering company approached us with a proposal to begin operating High Tea services once more. Under this arrangement, the company agreed to provide all food, drinks and staff, while we supplied the tram and a driver. A successful trial of the operation ran in August before public services launched the next month. Since then,



'Cuthbert's High Tea' has operated on alternate Sundays each month. With a great deal of public interest in the service from the very beginning, tickets sold out months in advance.

Sadly, we became aware of a number of issues with the catering company which were affecting the quality of the service. At the time of writing in late September, we were preparing to bring the service 'in house' once more, with BTM members managing all aspects of the operation. We hope to improve the service to a standard that we can all be proud of, and that it continues to succeed into the future.

Our popular 'Santa Tram' service operated for five days in December, with Roger Jeffrey kindly agreeing to return as the jolly man. W7 1029 was chosen to be Santa's decorated chariot. Two sessions operated each day, one in the morning for the early risers, and one in the early evening for families wishing to see the Christmas decorations around the city after their tram ride. With plenty of tinsel and decorations both inside and out, and Christmas songs playing through the tram's sound system, the festive atmosphere was in full swing and much appreciated by all.



The Christmas and New Year period is traditionally a busy time for us, so this year we decided to trial a 'Summer Operations' timetable - an extension of our trading hours through the festive season. We were open from 10:00 to 17:00 every day between 20 December and 6 January, then on our usual Tuesdays, Thursdays and weekends up to and including the 26 January public holiday. While it was sometimes a challenge to find enough staff to cover the extended shifts, the trial did result in a significant increase in visitor numbers, along with some welcome additional revenue.

The Begonia Festival over the Labour Day long weekend is traditionally the highlight of our operating calendar - and this year was no exception! Mild and sunny autumn weather brought an estimated 75,000 people to the Botanical Gardens over the three days, a record attendance figure in the 74 year history of the Festival.



Our tram service operated in a similar manner to 2025, with two trams running a 20 minute frequency in the morning and late afternoon, and a third tram being introduced from 11:00 to give a 15 minute frequency until 16:00. Most of our operational tramcars were used at various times throughout the weekend, to add some variety to the

service for the benefit of crews, visitors and photographers.



Mat, Andrew & Peter at the Loop as No 14 waits for the northbound tram. Reg is in the driver's seat

With the end of Begonia Festival support which enabled free rides, Day Pass tickets were the only option offered to visitors. This year we introduced a new 'tram ride only' ticket, with the design based on one issued by the Electric Supply Company in the 1910s. This marked a return to Conductors selling tickets on board trams for cash, with 'Zone Conductors' being stationed at major stops to sell all ticket types using our portable EFTPOS devices.

On Sunday 22nd March, we marked 70 years since the closure of the Geelong tramway system with a special operating day featuring trams with a connection to that city. Geelong No. 2 ventured out of the Museum for a change, joined by Ballarat four-wheelers No. 13 and 14 - both of which operated in Geelong from 1928 before being transferred to Ballarat in 1936. The fine and sunny weather combined with the number of visitors taking the opportunity to ride No. 2 made for a very enjoyable day, while also highlighting the work that we do to preserve and present the history of Geelong's tramways.



Tram Nos 14, 13 and 2 all ran in Geelong

We proudly operate an historical tramway with a focus on 'bringing the past to life', maintaining many of the rituals and procedures associated with traditional operating practices. However, it is also important to take advantage of modern tools and systems if they can help to save time, improve efficiency or reduce the workload for volunteers.

Earlier this year, we began using a new online system for some of our administration tasks. Known as HOPS, it is specifically designed to suit the needs of volunteer-run heritage railways in the United Kingdom, by giving organisations access to tools that can modernise their training and competence records, staff rostering, timetabling, safety reporting and even retail systems.

The results of a free three month trial at the start of 2026 satisfied the Board that there was enough promise in HOPS to invest in a paid subscription. From there, work began on developing our version of HOPS to the point where it could replace our existing rostering

system, along with the creation of a new competence management system, internal calendars and document libraries.

Launched in May, our HOPS system allows volunteers to view rosters, upcoming events or special notices, submit available dates or offer to fill vacant shifts conveniently from their computer, phone or tablet. With the first stage of the project complete, we are now focused on refining our HOPS system to further improve the 'user experience' for our volunteers, then to develop some of the other tools available to us through our subscription.



The last twelve months have been an incredibly busy time for me, both on the tramway and in my personal life. However, I remain energised and excited to continue my work into 2027. I believe there is much to look forward to next year, with 'new' tramcars expected to join our fleet, the continued success of our High Tea service under our management and, of course, playing host to the COTMA Conference in September. Thank you for your continued support and your ongoing interest in our operations.

Ryan van der Zweep

Annual Patronage

	2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20
Tram rides	25121	24004	24748	21311	15027	13087	18874
Overall	956261	931140	907136	882388	861077	846050	832963
Non Begonia	23770	22381	22928	18624	6400	11870	12017
Begonias	1351	1623	1820	2687	8627	1217	6857
Springfest	Road closed	Road closed	Road closed	Cancelled	Not run	Not run	3248
Easter	1215	1009	1045	871	Not run	1437	Not run
Days run	190	186	188	147	61	85	152
Days open	192	189	192	182	104		

Notes: Since the opening of the new Display Hall an admission allows for unlimited rides.
Free rides during the Begonia Festival have not been available since 2020 except for 2022.
From April 2020 to September 2023 Covid-19 and the track replacement in the winter of 2023 had a major impact on visitation.

2025/2026 VISITOR STATISTICS

	DAYS RUN	KILOMETRES RUN	PASSENGERS CARRIED	MUSEUM OPEN	MUSEUM VISITORS	HIGH TEA	WEDDINGS ("Pipers")	GROUP VISITS*
JULY	18	651.0	3168	18	1970		1	7
AUGUST	15	537.0	1512	15	1041	2		5
SEPTEMBER	16	639.0	2164	16	1828	1		4
OCTOBER	16	537.0	1601	16	1121	2	3	6
NOVEMBER	14	570.0	1452	15	1165	2	3	6
DECEMBER	19	729.0	2657	18	2192			1
JANUARY	17	831.0	2959	18	2464	2	1	1
FEBRUARY	12	450.0	1178	12	874	2	2	1
MARCH	20	675.0	2772	20	2446	2	1	10
APRIL	15	558.0	2630	16	2230	2		
MAY	14	537.0	1495	14	1281	2		1
JUNE	14	492.0	1533	14	1328	2		
TOTAL	**190**	**7206.0**	**25121**	**192**	**19940**	**19**	**11**	**42**
OVERALL	**8458**	**339394.7**	**956261**	**N/A**	**N/A**	**N/A**	**104**	**N/A**
PREV YEAR	186	7609.8	24004	189	18414	0	11	46

* Booked visits - schools, clubs, birthdays, etc. (Note: Not all group visits are formally recorded)

Photos: Peter Waugh, Reg De Leon, James Sediakin, Benjamin Boehle-Mitchell, Arthur Adams, Peter Winspur, Paul Mong, BTM collection, BTM Facebook

BALLARAT TRAM WAY M USEUM INCORPORATED

Association No. A0031819K

Balance Sheet as at 30th June, 2026

2025				
$	**CURRENT ASSETS**			
800	Cash on Hand		800	
166,664	Bendigo & Adelaide Bank Ltd. - Club Account		176,357	
2,800	Bendigo & Adelaide Bank Ltd. - Debit Account		2,979	
171,691	Bendigo & Adelaide Bank Ltd. - Term Deposit		101,735	
4,334	Bendigo & Adelaide Bank Ltd. - Depot Extension Acc.		2,311	
510,031	Bendigo & Adelaide Bank Ltd. - Tram Restoration Acc.		170,638	
1,000,000	Bendigo & Adelaide Bank Ltd. - Tram Restoration TD		1,030,954	
0	Account Receivable		400	
0	Other Receivables		3,397	
8,243	GST Refundable		13,132	
24,041	Prepayments		20,410	
17,229	Stock on Hand (at lower of cost or sale value)		16,736	
1,905,833	Total Current Assets			1,539,849
	NON CURRENT ASSETS			
20,125	Land & Buildings (at cost)		20,125	
2,363,760	Tram Depot & Trackwork (at cost)	2,363,760		
(218,613)	Less Provision for Depreciation	344,167	2,019,593	
79,369	Electrical & Overhead Equipment (at cost)	79,369		
(52,690)	Less Provision for Depreciation	56,300	23,069	
4,101	Trams (at cost)	4,101		
(4,101)	Less Provision for Depreciation	4,101	0	
110,743	Other Equipment (at cost)	201,921		
(62,204)	Less Provision for Depreciation	75,738	126,183	
8,569	Motor Vehicle (at cost)	8,569		
(8,569)	Less Provision for Depreciation	8,569	0	
911,465	Trams Restoration (at cost)	1,215,821		
(251,764)	Less Provision for Depreciation	308,082	907,739	
227,696	Museum Equipment (at cost)	227,696		
(126,001)	Less Provision for Depreciation	136,326	91,370	
3,001,886	Total Non Current Assets			3,188,079
$4,907,719	**TOTAL ASSETS**			$4,727,928
	CURRENT LIABILITIES			
352	Accounts Payable		0	
274,633	Income Received in Advance		265,854	
274,985	Total Current Liabilities			265,854
274,985	**TOTAL LIABILITIES**			265,854
$4,632,734	**NET ASSETS**			**$4,462,074**
	ACCUMULATED FUNDS			
$4,569,734	Accumulated Funds as at 30th June, 2026			**$4,462,074**

BALLARAT TRAM WAY M USEUM INCORPORATED

Association No. A0031819K

Statement of Income & Expenditure for Year Ended 30th June, 2026

2025 $			
	INCOME		
7,889	Membership Subscriptions		8,943
71,202	Donations Received		156,232
1,434,665	Legacy		166
19,066	Surplus Souvenir & Kiosk Operations		24,416
194,168	Admissions		202,540
5,409	Fares		7,964
3,239	Functions		9,204
3,091	Advertising		3,227
17,896	Insurance Claims		8,831
8,642	Interest Received		36,002
15,000	Grants Received		0
521	Uniform Sales		592
4,942	Sundry Income		12,799
1,785,730	**Total Income**		470,916
	LESS EXPENDITURE		
1,363	Advertising	4,781	
553	Archival	16,245	
4,035	Bank Charges	4,177	
12,857	Bungaree House Expenses	3,936	
132,774	Depreciation	146,341	
7,904	Electricity	6,537	
1,158	General Expenses	10,390	
15,000	Grant Money Expenditure	0	
24,672	Insurance	26,972	
353	Land Rent	360	
4,532	Medicals	4,000	
11,870	Motor Vehicle Expenses	16,237	
17,896	Overhead Repairs	8,779	
7,355	Printing & Stationery	5,782	
5,335	Rates	831	
122,397	Repairs & Maintenance	296,767	
3,485	Security	3,418	
3,962	Subscriptions	2,382	
4,825	Telephone & Postage	14,048	
1,000	Uniforms Purchased	6,593	
383,326	**Total Expenditure**		578,576
$1,402,404	**SURPLUS FOR YEAR**		**($107,660)**

BALLARAT TRAM WAY M USEUM INCORPORATED

Association No. A0031819K

Statement of changes in Accumulated Funds

	Retained Surplus	Total
	$	$
Balance as at 1st July, 2024	3,167,330	3,167,330
Plus Net Profit for Year	1,402,404	1,402,404
Closing Balance as at 30th June, 2025	**$4,569,734**	**$4,569,734**
Balance as at 1st July, 2025	4,569,734	4,569,734
Less Net (Loss) for Year	(107,660)	(107,660)
Closing Balance as at 30th June, 2026	**$4,462,074**	**$4,462,074**

BALLARAT TRAM WAY M USEUM INCORPORATED

Association No. A0031819K

Statement of Cash Flows for Year Ended 30th June, 2026

2025 $			
	Cash Flows from Operating Activities		
1,760,691	Revenue from Operations	422,338	
(251,987)	Payments to Suppliers and Employees	(433,352)	
8,642	Interest Received	36,002	
1,517,346	Net Cash provided by Operating Activities (see Note 7)		24,988
	Cash Flows from Investing Activities		
0	Additions to Other Equipment	(91,178)	
(280,287)	Additions to Tram Restoration	(304,356)	
(280,287)	Net Cash used in other activities		(395,534)
1,237,059	Net Increase (Decrease) in Cash Held		(370,546)
619,261	Cash at beginning of year		1,856,320
$1,856,320	**Cash at end of year (Note 6)**		**$1,485,774**

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, 2026

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.

2025 $		
	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:	
800	Cash on Hand	800
166,664	Bendigo & Adelaide Bank Ltd. - Cheque Account	176,357
2,800	Bendigo & Adelaide Bank Ltd. - Debit Account	2,979
171,691	Bendigo & Adelaide Bank Ltd. - Term Deposit	101,735
4,334	Bendigo & Adelaide Bank Ltd. - Depot Extension Account	2,311
510,031	Bendigo & Adelaide Bank Ltd. - Tram Restoration Account	170,638
1,000,000	Bendigo & Adelaide Bank Ltd. - Tram Restoration Term Deposit	1,030,954
$1,856,320		$1,485,774

	7. Reconciliation of Net Cash provided by Operating Activities to Operating Profit after Income Tax	
1,402,404	Operating Surplus (Loss)	(107,660)
132,774	Depreciation	146,341
	Changes in Assets and Liabilities	
1,499	(Increase) Decrease in Accounts Receivable	(400)
0	(Increase) Decrease in Other Receivable	(3,397)
1,923	(Increase) Decrease in GST Refundable	(4,889)
631	(Increase) Decrease in Prepayments	3,631
(4,341)	(Increase) Decrease in Stock on Hand	493
352	Increase (Decrease) in Accounts Payable	(352)
(17,896)	Increase (Decrease) in Income Received in Advance	(8,779)
$1,517,346		$24,988

Cash Outflows shown in brackets

BALLARAT TRAMWAY MUSEUM INCORPORATED
Association No. A0031819K
Statement by the Committee
Year Ended 30th June, 2026

(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, 2026 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 1st day of November 2026.

P. Mong **C. Cleak**
President **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 Inc. (the association), which comprises of the balance sheet as at 30 June 2026, the income statement, statement of changes in equity 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.

Committee of the Association 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.

Au 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 2026 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 Inc. to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result the report may not be suitable for another purpose.

Andrew Paroissien FIPA
Director

Dated in Ringwood on 14 October 2026.

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

Liability limited by a scheme a Professional Standards Legislation


Benjamin


Connor


Ken

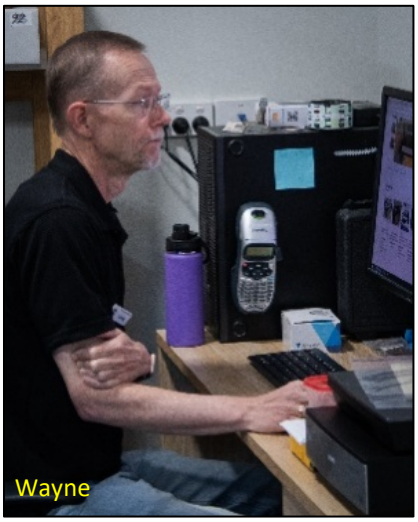

Anthony


Paula


Chris

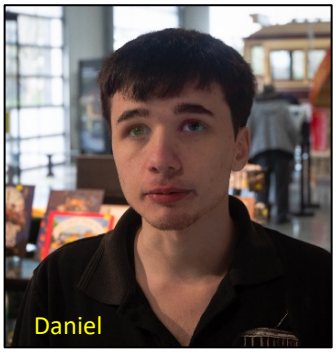

Todd


Ryan & Neville


Wayne



David


Daniel



Remembering the M&MTB


SPECIAL
26
No 26


SPECIAL
BALLARAT TRAMWAY MUSEUM


SPECIAL
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