



# 'Shoulder to Shoulder'

Annual Reports 2016

The Society of St Andrew of Scotland (Queensland) Limited  
and  
The Society of St Andrew (Queensland) Foundation



## Objects of our Society ...

*To encourage, maintain and foster loyalty to God, the Sovereign and the Commonwealth of Nations.*

*To initiate, maintain, advance and/or support all approved activities and institutions of a Scottish character.*

*To promote and foster the interests of all things Scottish and the consideration and full discussion of all matters, questions and things relating to or affecting the interests of the Society.*





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## Soraidh - Vale

It is with sadness that we report the passing of the following members of our Society:

**Lloyd Francis Fleming**

**Alexander Carpendale McPhie**

**Bruce Arthur Petfield**

**Sir John Alexander Stewart Pidgeon**

**Keith Beakey**

## About the Publication

'Shoulder to Shoulder' is the Annual Report of the Society of St Andrew of Scotland (Queensland) Limited (ACN 093 578 860 / ABN 30 093 578 860) and The Society of St Andrew of Scotland (Queensland) Foundation.

## Contact the Society

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# Formation of the Society

The Society was formed in Brisbane during 1947 by the following Foundation Members:

Major-General The Hon. Sir W. Glasgow KCB CMG DCO BD  
W.R.F. Bolton Esq MBE AASA ACIS AM InstT  
Robert S. Byrnes Esq MBE BA  
GEO A. Cameron Esq  
Dr H. Crawford MB BS FRACS  
D.M. Fraser Esq LLB  
Group Captain A.G. Grant OBE MB BS PhC  
A.R. Kelly Esq  
R.A. Kerr Esq MA BSc  
Professor W.M. Kyle MA  
A.V. Logan Esq  
F.E. Loxton Esq BA  
H.F.Y. Marshall Esq ACIS AASA  
Lt. Colonel Alex Meldrum DSO

H.C. Morrow Esq  
A.P. Muir Esq BA LLM  
A.D. McGill Esq BA QC  
W/Cdr Rev J.F. McKay AC CMG OBE MA BD  
Sir Fergus McMaster Kt  
Duncan McWhirter Esq  
J.W. Peden Esq FCA (Aust)  
G.C. Reid Esq MC  
S.A. Rennie Esq  
Hon W. Forgan Smith LLD  
R.G. Steel Esq  
J.S.R. Wyllie Esq



*Major-General The Hon. Sir W. Glasgow KCB CMG DCO BD*



## Our Patron

**Professor Ian Frazer AC FRS FAA**



### **Fellows of The Society of St Andrew of Scotland (Queensland) Limited**

David G.F. Bolton Esq  
Maurice W. De Hayr DUa  
Donald F. McDonald QPM  
A. J. Muir OAM

Robert Douglas Porteous Esq  
Leslie G. Stewart Esq  
John B. Vaudin ISM QPSM DUa

### **Urramach Bull of The Society of St Andrew of Scotland (Queensland) Limited**

**Governing Branch**  
Dame Q. Bryce AC  
H.G. Grant Esq

**Sunshine Coast Branch**  
J.F. Leslie Esq

**Darling Downs Branch**  
K.G. Flehr Esq FSA Scot  
M.W.Leslie Esq



# Structure

## Patron

Professor Ian Frazer AC FRS FAA

## Chieftain

R.D. Porteous Esq

## President

P.R.W. Nicol Esq DUrr FSA Scot

## Chaplain

The Reverend Graeme McKay

## Vice President

J.B. Vaudin Esq ISM QPSM DUa

## Members of the Board of Governors

Bolton, D.G.F. Esq  
Burns, R.J.F. Esq DUa  
Campbell, T.C. Esq DUa FSA Scot  
De Hayr, M.W. Esq DUa  
Ferguson, I.M. Esq DUa (Immediate Past President)  
Ferguson, M.J. Esq DUrr FSA Scot  
Flehr, K.G. Esq FSA Scot  
Galloway, D.W.H. Esq  
Gill, S. D. Professor  
Gunn, G.N. Esq  
Kennedy, A.S. Esq  
Logan, F.C. Esq

Malcolmson, S.D. Esq  
McConnell, A.J. Esq DUa  
McDonald, D.F. Esq QPM  
Muir, A.J. Esq OAM  
Munro, E.W. Esq  
Nicol, P.R.W. Esq DUrr FSA Scot  
Porteous, R.D. Esq (Chieftain)  
Stewart, L.G. Esq  
Thomson, M.D. Esq  
Vaudin, J.B. Esq ISM QPSM DUa (Vice-President)

## Members of the Council

Bolton, D.G.F. Esq  
Campbell, T.C. Esq DUa FSA Scot  
De Hayr, M.W. Esq DUa  
Flehr, K.G. Esq FSA Scot  
Galloway, D.W.H. Esq  
Gill, Prof S.  
Gunn, G.N. Esq  
Lunny, J. Esq  
Malcolmson, S.D. Esq  
McCabe, A.H. Esq

McConnell, A.J. Esq DUa (Deputy Chairman and  
Honorary Treasurer)  
McNee, A.J.K. Esq (Honorary Secretary)  
Petrie, J. Esq  
Porteous, R.D. Esq  
Porteous, A.M. Esq  
Vaudin, J.B. Esq ISM QPSM DUa (Assistant Secretary)  
Wilson, A.N. Esq  
Worrell, J.P.M. Esq (Chairman)  
Worrell, J.R.I. Esq

## Branch Officers

### Gold Coast Branch

President	Pert, I.W. Esq
Secretary	Forrester, I.L.M. Esq
Treasurer	Pert, B. Esq

### Darling Downs Branch

Patron	Leslie, M.W. Esq DUa
President	MacDonald, S. OAM Esq
Vice President	Graham, G Esq
Secretary	MacDonald, S OAM Esq
Treasurer	Craig, R.J Esq



# Executive Council Chairman's Report

Report for the Year 2015 - 2016

Jim P.M. Worrell Esq

The Society continues to attract new members with a net increase of 50 during the 2015-16 fiscal year to a healthy 559 recorded in the membership database as at 30 June 2016, this despite the many challenges facing modern Australian society.

The St Andrew's Day Men's Dinner in November diligently organised by Geoff Gunn and supported by vocalist Scott Malcomson, the Scottish Dinner Dance in July organised by Immediate Past Chair Donald Galloway and the Society's Burns Supper in January hosted by John Lunny were all well attended, and I am sure contributed significantly to the growth recorded above.

Donald Galloway, in his 2015 annual report advised that the establishment the Society as a foundation had been completed and that a steering committee comprising Stewart Gill, Doug Porteous and Alex McConnell were working on developing the framework for the philanthropic endeavours envisaged. This "work in progress" continues, but regrettably we are to lose a major driving force behind the project as Professor Stewart Gill is leaving to take up a post in Melbourne at the end of calendar year 2016. Stewart has been a stalwart of the society and although we are disappointed at his leaving, we do wish him every success in his future role.

Organisations such as ours cannot survive without the valuable, often tireless work done by the individual members of the various committees, the majority of

which go unrecognised because of their quiet and selfless approach to the task in hand. Treasurer Alex McConnell, for yet another year, has almost single handedly managed the Society's finances, financial reporting and the membership database. David Bolton likewise continuing to manage the coordination of bursaries and importantly in times of low interest returns, the Society's investments. James Worrell has further developed the Society's social media presence updating the web site, Facebook and LinkedIn pages, so be sure to follow us. The quiet disciplined work of the Honorary Secretary should not be overlooked and we are fortunate that Alistair McNee not only fulfils this role admirably, but is also Honorary Haggis maker. Attendees at the annual Men's Dinner particularly enjoy the Parade of Pipers and the introduction of Younger Clansmen. Andrew McCabe should be recognised for his role leading the pipers and organising the younger clansmen, not only for this year, but also for the many years past. On behalf of the Society I thank all of the forgoing for their ongoing commitment to their respective and important roles within of the Society's administration.

Ivor Worrell has supported the Society as Honorary Auditor, another contribution often overlooked – our thanks goes to Ivor for his work.

I would also like to express my appreciation to our President Peter Nicol, Chieftain Doug Porteous, Maurie DeHayr and to Jack Vaudin for their support and wise counsel over the past year. These gentlemen are the



backbone of the Society and their contribution must not go unnoticed.

Sadly, we should take a moment to acknowledge the passing of some significant friends of the Society including Sir John Pidgeon, Lloyd Fleming, Alex McPhie, Bruce Petfield and Keith Beaky. All of these gentlemen have been significant contributors to the Society for many years and will be missed.

**The Society celebrates its 70 anniversary during the coming 2017 calendar year** and notwithstanding the growth in interest as illustrated in the increased membership numbers, it is important that we stay relevant into the future. The 2015 – 2016 Council recognised the need to renew and reinvigorate the Society and a steering committee comprising John Lunny (Chair), Chieftain Doug Porteous, Stewart Gill, James Worrell and myself have had a number of meetings exploring what we can do better ranging through a number of topics such as corporate governance, service to members, support to the branches, increased development of social functions and a widening of our philanthropic base. The background work of the steering committee is currently being recorded and during the coming year we hope to co-opt others, not only from within the governing members of the Society but also interested general members to assist us document a blueprint that those who follow, will be proud to accept.

It is felt that by focussing on our members and the wider Queensland society, we can achieve not only the objectives of the Society, as characterised by our Founding Fathers, but strengthen the Society and all it stands for well into the next 70 years.

**Jim Worrell**

11 October 2016





**4th October 2016**

## **President's Report - 2016**

Members of the Board of Governors, Members of the Executive and Members of the Society,

It is with great pleasure I present a Report on the Society for the year October 2015 to October 2016.

Firstly, I would like to thank outgoing President, Ian M. Ferguson Esq, Kt.T, DUa, for his stewardship over the past three years, which was not without difficulty because of his residence in Townsville. Thank you, Ian for a job well done.

### **Membership**

All organisations are experiencing problems with a dwindling membership; therefore it is important that we are proactive in our endeavours to attract new membership, especially from the younger demographics of the Australian-Scottish community.

As in the previous year, the Society offered – “Free first year membership” to all guests at the Annual St Andrew’s Day Dinner. This attracted over 40 new members. As our membership ages, we must continually work to attract new younger members to replace the older generation who sadly pass on.

We have at present, the Governing Body and two branches (Gold Coast and Darling Downs), which we must work to preserve. Sadly, because of aging membership we have lost two branches (Bundaberg and Sunshine Coast) over the past decade. Both these branches were vibrant, but slowly wound down because of aging membership and the failure to change format to attract a younger membership. This should be a warning to remaining Branches.

We must be open to change of format, if we wish to attract new younger members and to hold them once they have joined.

### **Functions**

The 2015 Annual Men’s Dinner was the 68th **St Andrew’s Day Men’s Dinner** and once again was a great success, in spite of the drop in numbers. **Our Patron and Guest Speaker, Prof. Ian Frazer, AC, FRS**, delivered a very scholarly and interesting Dinner Address, which hit an accord with all in attendance. We are most honoured and fortunate to have a Patron of such standing.

The Burns Night was held at the United Service Club with the “**Immortal Memory**” being delivered by **The Honourable Justice John A. Logan, RFD**. Justice Logan did not



disappoint with an address which showed a great deal of scholarship on the subject of **“Robbie Burns”**, at a function which was well attended and well catered for.

This years’ **“Ladies’ Night”** was held once again at Emmanuel College, and was an enjoyable evening, although once again numbers were down.

## **Communication**

We now come to the subject of communication. All sections of our Society have been guilty of the shortfall in the standard of communication. There has developed a practice of poor lead-time in notification of events and a “just-in-time” attitude which has allowed to the development of a general communication disconnect with the Membership. Looking back at the 19 years of my **“Editorship of the Society Publications”**, there was a six month rolling list of events, so that the membership had at the minimum, six months notification of the dates of coming event. ***Surely we can regain that?***

One of the Branches held an “Annual Dinner”, but neither the Chieftain nor the President received an invitation and the event was over before we were made aware. Another branch held a Branch President’s Whisky Night”, and I received eight days notice of the event. Such communication standards are unacceptable.

Many members have expressed that they are not happy with the over reliance of electronic communication. What is acceptable to young professional people may not be acceptable to older members, and members who do not use computers in their daily work. This has been expressed strongly to me. The argument that it “saves money” is put forward to justify this, but we must also ask ourselves **“what are the members’ annual Subs for”?** **It is to pay the costs of servicing the membership.**

The deterioration of communication has been spoken to by me, at an Executive Meeting, and it has been acknowledged by the Executive. The Executive has recently formed a **“Steering Committee”** to look at these and other issues and to look at ways to re-engage with membership and implement an innovative proactive regime.

## **General**

It is with sincere gratitude that I take this opportunity to thank the **Patron, Prof. Ian Frazer, AC, FRS**, for his much appreciated patronage.

A huge thank you also to: the **Chairman and the Executive Council**, for their dedication and hard work in planning and managing the Society events and the day to day running of our Society.



Well done to the **Chairpersons and Dinner Committees** for the r, the **Ladies' Night and the Burns Supper and also to** our vocalist, pianist and **Society Pipers and special** thanks to the Queensland **Police Service Pipe Band**.

**A big** thanks you to our **Treasurer** for his tireless work in balancing our finances, bursaries and our membership.

To our **Auditor**, for his scrutiny of our books, to make sure all is above board.

To our **Secretary and team**, who have the most difficult and time consuming roll in our Society, by managing all correspondence, website and publications?

Thank you to **Prof. Stewart Gill, OAM, the Principal of Emmanuel College** and also **Emmanuel College**, for so generously making your facilities available to the Society for our monthly Executive Council meetings.

Thank you to our **Chieftain, Doug Porteous**, for his support during my first year's presidency, and for his huge contribution to the Society over the past "**Thirty-Plus years**".

Many thanks go to our **Chaplain, Rev. Graeme McKay**, for his spiritual guidance and requests for divine intervention for decorum at the annual dinner.

To all our **Sponsors**, thank you for your on going support. We look forward to your participation in the coming year.

**In closing**, I thank the Society for inviting me to hold such high office within the Australian Scottish Community. I am honoured to have served the Society for the past 30 years.

I deeply believe in the goals and responsibilities of the Society, and as the Peak Scottish organisation in Queensland, it is our responsibility to be the guardians of Scottish culture and traditions in this multi-cultural Nation.

**It is an honour to serve.**

**Yours' aye,**

**Peter R. Nicol, KCT, D.Urr, FSA Scot.**  
**President**





# Directors' Report & Annual Financial Statements

For the Year ended 30 June 2016

## Directors' Report

The Directors present their report together with the accounts of the company for the year ended 30 June 2016.

## Directors

The following persons hold office as directors at the date of this report:

Bolton, David G F  
Campbell, Trevor C  
DeHayr, Maurice W  
Flehr, Kymberley G  
Galloway, Donald W H  
Gill, Stewart  
Gunn, Geoffrey N

Lunny, John  
Malcolmson, Scott D  
McCabe, Andrew H  
McConnell, Alexander J  
McNee, Alistair J K  
Petrie, John  
Porteous, Angus M

Porteous, R Douglas  
Vaudin, John B  
Wilson, Alan N  
Worrell, James P McK  
Worrell, James R I

## Activities

The principal activities of the company during the financial year were to promote and foster the interests of all things Scottish and the consideration and discussion of matters, questions and things relating to or affecting the interests of the Society.

No significant change in the nature of these activities occurred during the year.

## Review of Operations

During the year the principal activity of the governing body was the Annual Dinner. The branches also held various fund raising and communal gatherings, as well as ceilidhs, dinners and other social events.

## Likely Developments and Results

The company intends to continue activities that promote and foster the interests of all things Scottish.

## After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.



## Meetings of Directors

Director	Positions Held	Meetings eligible to attend	Number attended
Bolton, David G. G.	Bursary Fund	11	9
Campbell, Trevor C		11	2
DeHayr, Maurice W		11	7
Flehr, Kymberley G		11	1
Galloway, Donald W		11	11
Gill, Stewart D		11	6
Gunn, Geoffrey N	Public Officer	11	4
Lunny, John		11	7
Malcolmson, Scott		11	5
McCabe, Andrew		11	1
McConnell, Alexander J	Deputy Chairman, Treasurer	11	8
McNee, Alistair J K	Secretary	11	11
Petrie, John		11	0
Porteous, Angus M		11	10
Porteous, R Douglas	Chieftain	11	9
Vaudin, John B	Assistant Secretary	11	6
Wilson, Alan N		11	1
Worrell, James P MacK	Chairman	11	4
Worrell, James R I		11	6

## Directors and Auditors Indemnification

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

## Proceedings on Behalf of the Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

## Environmental Issues

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

## Auditor Independence

Directors have received a declaration in compliance with Section 307C of the Corporations Act 2001 from the auditor of the company that to the best of his knowledge and belief, during the year ended 30 June 2016 there have been:

- (1) no contraventions of the Auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit, and
- (2) no contraventions of any applicable code of professional conduct in relation to the audit.

Signed at Brisbane in accordance with a resolution of the Council.

Director (Signed) J P M Worrell

Director (Signed) A J McConnell

Dated this 11th day of October 2016.



## The Society's Statement of Income and Expenditure

For Year Ended 30 June 2016

	2016 (\$)	2015(\$)
<b>INCOME</b>		
Subscriptions	6,728	7,687
Joining Fees	33	16
Donations and Grants Received	130	405
Functions and Meetings	86,295	81,194
Interest	877	1,436
Sale of Books		
Less: Cost of Books Sold		
Amortisation of Life Membership Subscriptions		
Other Income	600	149
<b>TOTAL INCOME</b>	<b>94,663</b>	<b>90,887</b>
<b>EXPENDITURE</b>		
Bank Charges	203	35
Grants and Donations Made	15,737	14,556
Functions and Meetings	65,606	73,338
Insurance	1,274	1,319
Interest Paid		
Postage and Telephone	419	156
Printing and Stationery		
Prizes and Awards	1,205	622
Foundation Expenses		
Sundry Expenses	1,460	1,501
<b>TOTAL EXPENDITURE</b>	<b>85,904</b>	<b>91,527</b>
<b>NET INCOME / (LOSS) before Income Tax</b>	<b>8,759</b>	<b>(640)</b>
Income tax expense		546
<b>NET INCOME/ (LOSS)</b>	<b>8,759</b>	<b>(1,186)</b>
<b>Retained Income at 1 July 2015</b>	<b>71,211</b>	<b>72,397</b>
<b>RETAINED PROFITS AT 30 JUNE 2016</b>	<b>79,970</b>	<b>71,211</b>



## The Society's Statement of Assets and Liabilities

For Year Ended 30 June 2016

	2016 (\$)	2015 (\$)
<b>CURRENT ASSETS</b>		
Cash and bank deposits	91,410	79,992
Advance to Bursary Fund		
Expenses in Advance		
Inventory	1,176	1,908
Overpayment	(150)	
Accounts Receivable		
<b>TOTAL CURRENT ASSETS</b>	<b>92,436</b>	<b>81,900</b>
<b>NON-CURRENT ASSETS</b>		
Property, Plant and Equipment		
<b>TOTAL NON-CURRENT ASSETS</b>		
<b>TOTAL ASSETS</b>	<b>92,436</b>	<b>81,900</b>
<b>CURRENT LIABILITIES</b>		
GST Payable	2,314	1,052
Provision for Income Tax		(345)
Income in Advance		2,230
Bursary Fund	11	1
Society of St Andrew (Queensland) Foundation	940	780
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,265</b>	<b>1,488</b>
<b>NON-CURRENT LIABILITIES</b>		
<b>TOTAL NON-CURRENT LIABILITIES</b>		
<b>TOTAL LIABILITIES</b>	<b>3,265</b>	<b>1,488</b>
<b>NET ASSETS</b>	<b>89,171</b>	<b>80,412</b>
<b>EQUITY</b>		
Sunshine Coast Funds	9,201	9,201
Retained Income	79,970	71,211
<b>TOTAL EQUITY</b>	<b>89,171</b>	<b>80,412</b>





## The Society's Statement of Cash Flows

For Year Ended 30 June 2016

	2016 (\$)	2015 (\$)
<b>OPERATING ACTIVITIES</b>		
Net Income	8,759	(1,186)
Adjustments to reconcile Net Income to net cash provided by operations:		
Decrease/(Increase) in non cash current assets	882	584
Increase/(Decrease) in current liabilities	1,777	(3,559)
<b>Net cash provided by Operating Activities</b>	<b>11,418</b>	<b>(4,161)</b>
<b>FINANCING ACTIVITIES</b>		
Provision for Life Members		
Life Memberships received		
<b>Net cash provided by Financing Activities</b>		
<b>Net cash increase/(decrease) for period</b>	<b>11,418</b>	<b>(4,161)</b>
<b>Cash at beginning of period</b>	<b>79,992</b>	<b>84,153</b>
<b>Cash at end of period</b>	<b>91,410</b>	<b>79,992</b>

### Notes to the Financial Statements for the Year Ended 30 June 2016

#### NOTE 1: STATEMENT 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 Corporations Act 2001. The directors have determined that the company is not a reporting entity.

The Society of St Andrew of Scotland (Queensland) Limited is a company limited by guarantee, incorporated and domiciled in Australia.

The report has been prepared in accordance with the requirements of the Corporations Act 2001, and the following applicable Accounting Standards and Urgent Issues Group Consensus Views:

AASB1018: Statement of Financial Performance;  
AASB1025: Application of the Reporting Entity concept and other amendments;  
AASB1034: Financial Report Presentation and Disclosures;  
AASB1040: Statement of Financial Position.

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

The report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values.

The following material accounting policies, which are consistent with the previous period, have been adopted in the preparation of this report:

#### Income Tax

The Society is an unlisted, non-profit, public company and is taxed as a mutual entity under the mutuality principles. To that extent income derived from mutual sources is exempt from income tax.



## NOTE 2: FINANCIAL PERFORMANCE BY BRANCH

Branch	2016 (\$)			2015(\$)
	Revenue	Expenses	Net	Net
Governing	54,728	52,889	1,839	851
Gold Coast	34,961	26,877	8,084	2,750
Sunshine Coast	263	0	0	263
Darling Downs	4,974	6,138	(1,164)	(348)
	94,663	85,904	8,759	(1,186)

## NOTE 3: NET ASSETS BY BRANCH

Branch	2016 (\$)	2015 (\$)
Governing	44,806	44,596
Gold Coast	39,194	29,547
Sunshine Coast	0	0
Darling Downs	5,171	6,270
<b>TOTAL</b>	<b>89,171</b>	<b>80,413</b>

## NOTE 4: MEMBERS' GUARANTEE

The Company is limited by guarantee. If the company is wound up, the Constitution states that each A Class member is required to contribute a maximum of \$2 each towards meeting any outstanding obligations of the company and the expenses of winding up. At 30 June 2016 the number of A Class members was 25 (2015: 20).

## NOTE 5: CONTINGENT LIABILITIES

The company has no contingent liabilities at balance date.

## NOTE 6: TRUSTEE RESPONSIBILITIES

The Company is trustee of the Society of St Andrew of Queensland Bursary Fund and The Society of St Andrew of Scotland (Queensland) Foundation.

In accordance with its obligation as trustee, separate financial statements for the Bursary Fund have been prepared and audited. The Company is not aware of any obligation for the Bursary Fund that has not been taken into account in those financial statements.



## NOTE 7: COMPANY DETAILS

The registered office of the company is:  
LEVEL 6 , 107 NORTH QUAY , BRISBANE QLD 4000

The principal place of business is:  
LEVEL 6 , 107 NORTH QUAY , BRISBANE QLD 4000

## DIRECTORS' DECLARATION

The Directors have determined that the company is not a reporting entity. The directors have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

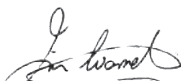
The directors of the company declare that:

1. The financial statements and notes, as set out on pages 11 - 14:

- a. comply with Accounting Standards as detailed in Note 1 to the financial statements and the Corporations Act 2001; and
- b. give a true and fair view of the company's financial position as at 30 June 2016 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

  
Director (Signed)

J P M Worrell



Director (Signed)

A J McConnell

Dated this 11th day of October 2016



## Auditor's Report for The Society

For Year Ended 30 June 2016

### IVOR WORRELL F.C.A.

8th Level  
102 Adelaide Street  
GPO Box 2228  
BRISBANE QLD 4001

Tel: (07) 3225 4310  
Fax: (07) 3225 4311  
Email: [ivor.worrell@worrells.net.au](mailto:ivor.worrell@worrells.net.au)

**INDEPENDENT AUDIT REPORT**  
TO THE MEMBERS OF  
THE SOCIETY OF ST ANDREWS OF SCOTLAND (QUEENSLAND) LIMITED  
(A.C.N. 093 578 860)  
(A Company Limited by Guarantee)

#### Scope of Audit

I have audited the financial report, being the special purpose report of The Society of St Andrews of Scotland (Queensland) Limited for the year ended 30 June 2016, as set out in pages 1 to 9 of the Directors Report.

The Directors are responsible for the financial report and they have determined that the accounting policies used and described in Note 1 of the financial report are appropriate to the needs of the members. I have conducted an independent audit of the financial statement in order to express an opinion on it to the members of The Society of St Andrews of Scotland (Queensland) Limited. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Corporations Act. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members of The Society of St Andrews of Scotland (Queensland) Limited, or for any purpose other than for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to allow me to form an opinion regarding whether, in all material respects, the financial report is presented fairly and in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with my understanding of the Company's financial position, and its performance as represented by the results of its operations and its cash flow. These policies do not require the application of all Accounting Standards and other mandatory professional requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

#### Independence

In conducting this audit, I followed applicable independence requirements of Australian professional pronouncements. I declare that I am a B class member of The Society of Andrews of Scotland (Queensland) Limited and that I am related to two of the directors of that company holding office as at the 30 June 2015.



## Audit Opinion

In my opinion, the financial report of The Society of St Andrews of Scotland (Queensland) Limited present a true and fair view in accordance with the accounting policies described in Note 1 to the financial statements, of the financial position of The Society of St Andrews of Scotland (Queensland) Limited at 30 June 2015 and the results of its operations and its cash flow for the year then ended.

Ivor Worrell  
Fellow of the Institute of Chartered Accountants in Australia  
Brisbane

11 October 2016

## Auditor's Declaration of Independence

For Year Ended 30 June 2016

### IVOR WORRELL F.C.A.

8th Level  
102 Adelaide Street  
GPO Box 2228  
BRISBANE QLD 4001

Tel: (07) 3225 4310  
Fax: (07) 3225 4311  
Email: [ivor.worrell@worrells.net.au](mailto:ivor.worrell@worrells.net.au)

### AUDITOR'S INDEPENDENCE DECLARATION

Provided pursuant to Section 307C of the Corporations Act 2001 to the Directors Of The Society of St Andrews of Scotland (Queensland) Limited.

I declare that, that to the best of my knowledge and belief, during the year ended 30 June 2016 there have been:

1. No contravention of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit/ review, and
2. No contravention of any applicable code of professional conduct in relation to the audit.

I also declare that I am a B class member of The Society of Andrews of Scotland (Queensland) Limited and that I am related to two of the eighteen directors of that company holding office as at the 30 June 2016.

Ivor Worrell  
Fellow of the Institute of Chartered Accountants in Australia  
Brisbane

11 October 2016



# Bursary Fund Trustees' Report & Annual Financial Statements

For the Year ended 30 June 2016

The Society of St Andrew of Scotland (Queensland) Limited is the Trustee for the Society of St Andrew of Scotland (Queensland) Bursary Fund.

## Statement of Income and Expenditure

For Year Ended 30 June 2016

	Note	2016 (\$'s)	2015 (\$'s)
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Donations		10	70
Interest		6,029	8,997
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>		<b>6,039</b>	<b>9,067</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Bank Charges			
Bursaries awarded	B	12,000	12,000
<b>Sundry Expenses</b>			
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>		<b>12,000</b>	<b>12,000</b>
Profit from ordinary activities before income tax expense		(5,961)	(2,933)
Income tax expense relating to ordinary activities			
<b>NET INCOME</b>			
Income Fluctuation Account at 1 July		(5,961)	(2,933)
		21,145	24,078
<b>INCOME FLUCTUATION ACCOUNT at 30 June</b>		<b>15,184</b>	<b>21,145</b>



## Bursary Fund's Balance Sheet

For Year Ended 30 June 2016

	Note	2016 (\$'s)	2015 (\$'s)
<b>CURRENT ASSETS</b>			
Term Deposits		193,000	199,000
Cash and bank		40	11
Receivables			
<b>TOTAL CURRENT ASSETS</b>		<b>193,040</b>	<b>199,011</b>
<b>TOTAL ASSETS</b>		<b>193,040</b>	<b>199,011</b>
<b>CURRENT LIABILITIES</b>			
Advance: Society of St Andrew of Scotland (QLD) Ltd		(11)	(1)
<b>TOTAL LIABILITIES</b>		<b>(11)</b>	<b>(1)</b>
<b>Net Assets</b>		<b>193,051</b>	<b>199,012</b>
<b>CAPITAL FUNDS</b>			
Settlement		100	100
Capital Funds at 1 July	C	177,767	177,767
Funds Contributed	C		
		177,867	177,867
Income Fluctuation Account		15,184	21,145
<b>TOTAL CAPITAL FUNDS</b>		<b>193,051</b>	<b>199,012</b>

### Notes to the Financial Statements for the Year Ended 30 June 2016

#### NOTE A: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the requirements of the Trust Deed to prepare financial reports. The Trustees have determined that the trust is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

AAS 5 : Materiality;  
AAS 8: Events occurring after Reporting Date

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

The report is 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.



**NOTE B: BURSARIES AWARDED**

	2016 (\$'s)	2015 (\$'s)
<b>D M Fraser Memorial Bursary</b> Emmanuel College - Alexander Stallman	1,000	1,000
<b>Dr A Gordon Grant Memorial Bursary</b> Toowoomba Grammar School - James Anderson	1,000	1,000
<b>Professor W M Kyle Memorial Bursary</b> Fairholme College - Bettina Kobelt and Chance Mayne	1,000	1,000
<b>A H Mackenzie Memorial Bursary</b> Brisbane Boys College - Julian Braybrook	1,000	1,000
<b>Dr A D A Mayes Memorial Bursary</b> Toowoomba Grammar School - Andrew Lumsden	1,000	1,000
<b>A D McGill Memorial Bursary</b> The Scots PGC College - Laura Moody	1,000	1,000
<b>William J Crawford Memorial Bursary</b> The Scots PGC College - Kassadra Peel	1,000	1,000
<b>Rupert Newman Memorial Bursary</b> Somerville House - Claudia Shelley	1,000	1,000
<b>Dr H Stuart Patterson Memorial Bursary</b> Ipswich Grammar School - Jack McKay	1,000	1,000
<b>George C Reid Memorial Bursary</b> Clayfield College - Bianca Abbott	1,000	1,000
<b>Sir Bruce Shearer Memorial Bursary</b> Somerville House - Emily McMurtie	1,000	1,000
<b>Robert Steele Memorial Bursary</b> The Scots PGC College - Fraser Peterson	1,000	1,000
	<b>12,000</b>	<b>12,000</b>

**NOTE C: CAPITAL FUNDS**

	2016 (\$'s)	2015 (\$'s)
The Bursary Fund – Executive Minute 10/2/87	15,500	15,500
Bursaries & Memorials – 13/11/90	6,000	6,000
Bannockburn Fund Gifts	26,332	26,332
General Fund – Executive Minute 9/6/78	10,000	10,000
Accumulation Fund – Executive Minute 8/5/2001	20,000	20,000
The Alistair Grant Family Endowment 11/2/93	3,000	3,000
Dr H Stuart Patterson Memorial - 30/6/2000	6,500	6,500
Scholarship fund – Executive Minute 12/3/2002	38,986	38,986
Dr W Crawford Memorial	16,395	16,395
General Fund – Executive Minute 9/6/2009	10,000	10,000
Proceeds 2010 Men’s Dinner	5,054	5,054
General Fund - Executive Minute 10/4/2013	20,000	20,000
	<b>177,767</b>	<b>177,767</b>





#### **NOTE D: COMPANY DETAILS**

The registered office of the company is:  
LEVEL 6 , 107 NORTH QUAY , BRISBANE QLD 4000  
The principal place of business is:  
LEVEL 6 , 107 NORTH QUAY , BRISBANE QLD 4000

#### **DIRECTOR'S DECLARATION OF THE TRUSTEE COMPANY**

The directors of the trustee company declare that:

1. The financial statements and notes present fairly the trust's financial position as at 30 June 2016 and its performance for the year ended on that date in accordance with the Australian Accounting Standards and other mandatory professional reporting requirements.
2. In the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors of the trustee company.

Director (Signed) J P M Worrell

Director (Signed) A J McConnell

Dated this 11th day of October 2016.



## Auditor's Report for The Bursary Fund

For Year Ended 30 June 2016

### IVOR WORRELL F.C.A.

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**INDEPENDENT AUDIT REPORT**  
RELATING TO THE SOCIETY OF ST ANDREWS OF SCOTLAND (QUEENSLAND) LIMITED  
(A.B.N. 30 093 578 860)  
(A Company Limited by Guarantee)

### BURSARY FUND

#### Scope of Audit

I have audited the financial report, being the special purpose report of the Bursary Fund ("the Trust") for the year ended 30 June 2016, as set out in pages 1 to 5. The Trustee is responsible for the financial report and they has determined that the accounting policies used and described in Note A to the financial statements are appropriate to meet the requirements of the Trust and the members of The Society of St Andrews of Scotland (Queensland) Limited (the "members"). I have conducted an independent audit of the financial report in order to express an opinion on it to the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Trustees financial reporting obligations. I disclaim any assumption of responsibility for any reliance on this audit report or on the financial report to which it relates to any person other than the members of The Society of St Andrews of Scotland (Queensland) Limited, or for any purpose other than for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to allow me to form an opinion regarding whether, in all material respects, the financial report is presented fairly and in accordance with the accounting policies described in Note A so as to present a view which is consistent with my understanding of the Trusts financial position, and its performance, as represented by the results of its operations and its cash flow. These policies do not require the application of all Accounting Standards and other mandatory professional requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

#### Audit Opinion

In my opinion, the financial report of the Trust present fairly its financial position as at 30 June 2016 and its performance for the year ended on that date in accordance with the accounting policies described in Note A.

Ivor Worrell  
Fellow of the Institute of Chartered Accountants in Australia  
Brisbane

11 October 2016



# Foundation Trustees' Report & Annual Financial Statements

For the Year ended 30 June 2016

The Society of St Andrew of Scotland (Queensland) Limited is the Trustee for the Society of St Andrew of Scotland (Queensland) Foundation.

## Statement of Income and Expenditure

For Year Ended 30 June 2016

	Note	2016 (\$'s)	2015 (\$'s)
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Donations		12,660	7,255
Interest		19	35
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>		<b>12,679</b>	<b>7,290</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Donations		800	
Other			
<b>Sundry Expenses</b>			
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>		<b>800</b>	
Profit from ordinary activities before income tax expense		11,879	7,290
Income tax expense relating to ordinary activities			
<b>NET INCOME</b>		<b>11,879</b>	<b>7,290</b>



## Foundation's Balance Sheet

For Year Ended 30 June 2016

	Note	2016 (\$'s)	2015 (\$'s)
<b>CURRENT ASSETS</b>			
Term Deposits			
Cash at bank		30,006	18,287
Society of St Andrew of Scotland (Queensland) Limited		940	780
<b>TOTAL CURRENT ASSETS</b>		<b>30,946</b>	<b>19,067</b>
<b>TOTAL ASSETS</b>		<b>30,946</b>	<b>19,067</b>
<b>TOTAL CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>			
<b>Net Assets</b>		<b>30,946</b>	<b>19,067</b>
<b>TOTAL FUNDS</b>		<b>30,946</b>	<b>19,067</b>

## Notes to the Financial Statements for the Year Ended 30 June 2016

### NOTE A: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the requirements of the Trust Deed to prepare financial reports. The Trustees have determined that the trust is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

AAS 5 : Materiality;

AAS 8: Events occurring after Reporting Date

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

The report is 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.



**DIRECTOR'S DECLARATION OF THE TRUSTEE COMPANY**

The directors of the trustee company declare that:

1. The financial statements and notes present fairly the trust's financial position as at 30 June 2016 and its performance for the year ended on that date in accordance with the Australian Accounting Standards and other mandatory professional reporting requirements.
2. In the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors of the trustee company.

Director (Signed) J P M Worrell

Director (Signed) A J McConnell

Dated this 11th day of October 2016.



## Auditor's Report for The Foundation

For Year Ended 30 June 2016

### IVOR WORRELL F.C.A.

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**INDEPENDENT AUDIT REPORT**  
RELATING TO THE SOCIETY OF ST ANDREWS OF SCOTLAND (QUEENSLAND) LIMITED  
(A.B.N. 30 093 578 860)  
(A Company Limited by Guarantee)

### THE SOCIETY OF SCOTLAND (QUEENSLAND) FOUNDATION

#### Scope of Audit

I have audited the financial report, being the special purpose report of The Society of Scotland (Queensland) Foundation ("the Foundation") for the year ended 30 June 2016, as set out in pages 1 to 3. The Trustee is responsible for the financial report and they has determined that the accounting policies used and described in Note A to the financial statements are appropriate to meet the requirements of the Foundation and the members of The Society of St Andrews of Scotland (Queensland) Limited (the "members"). I have conducted an independent audit of the financial report in order to express an opinion on it to the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Trustees financial reporting obligations. I disclaim any assumption of responsibility for any reliance on this audit report or on the financial report to which it relates to any person other than the members of The Society of St Andrews of Scotland (Queensland) Limited, or for any purpose other than for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to allow me to form an opinion regarding whether, in all material respects, the financial report is presented fairly and in accordance with the accounting policies described in Note A so as to present a view which is consistent with my understanding of the Foundations financial position, and its performance, as represented by the results of its operations and its cash flow. These policies do not require the application of all Accounting Standards and other mandatory professional requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

#### Audit Opinion

In my opinion, the financial report of the Foundation present fairly its financial position as at 30 June 2016 and its performance for the year ended on that date in accordance with the accounting policies described in Note A.

Ivor Worrell  
Fellow of the Institute of Chartered Accountants in Australia  
Brisbane

11 October 2016



# Gold Coast

## Branch President's Report for the Year 2015 - 2016

The Gold Coast Committee continues to comprise of Brian Pert (Treasurer), Ian Forrester (Secretary) and Ian Pert (President). The Gold Coast Branch is alive and well, despite a lack of participation by Gold Coast members. We now have only the Bannockburn Dinner, having stopped the Race Day at the Turf Club last year.

### Bannockburn Dinner

The dinner continues to grow in size and popularity with a record 180 attendees this year. The dinner is now such a fixture on the calendar we have companies asking beforehand to be involved.

Our guest speaker was ventriloquist, Darren Carr who was hilarious. Even had one of our guests up on stage.

Unfortunately, Trevor Campbell could not do the address to the Haggis, which would be the first time in decades. Ian Pert filled in this year.

Everyone enjoyed the Haggis Ceremony, community singing and Pipe Band and the Bannockburn Dinner continues to be one of the notable events on the Gold Coast.

Major sponsors included Arcadis, Bell Legal, Diagno Accountants, Burchill Engineering Solutions, EMF Griffiths, Gall Standfield and Smith, Ingles Group, GC Solutions and McCarthy Consulting Group, Four Points by Sheraton, Pert & Associates and GMP Management.

### Scholarship / Bursary

The Gold Coast Branch has ceased the sponsorship for two young Pipers. These boys are now ready to move onto the pipes.

The Gold Coast Branch also commenced with Emmanuel College with a tutoring programme of seven students. However this only lasted a few months before it was discontinued.

The Gold Coast Branch has been working tirelessly and has reinvested in Scottish Culture and we are making slow and steady progress.

### Financial Position

Once again the Society held its annual event "The Bannockburn Dinner" at the Gold Coast Arts Centre. After making the usual donation to the Gold Coast and Tweed Pipe Band, for \$2,000.00, the event netted in excess of \$6,000 this financial year up from the normal range of \$2,000.00. This was as a result of the larger numbers and a very successful raffle.

The Branch as of 30th June 2015 had in the cheque account \$19,546.00. At the end of last financial year our total balance was \$29,193.00, however there were still some expenses to cover off in relation to the dinner. The cost of the piping tuition over the last 12 months cost the Branch around \$1,500. Finally the Term Deposit which has the interest re-invested is sitting at over \$10,000.

### Australian Pipeband Championships 2018

The committee are involved with the Australian Pipeband Championship to be held for the first time on the Gold Coast in September 2018. We are hoping this will be turned into more of a Scottish cultural event and details will follow.

### Ian Pert

President  
Gold Coast Branch



# Darling Downs

## Branch President's Report for the Year 2015 - 2016

It is with sadness that my third year as President has come to an end, with another good year, and it is now time to pass on the baton to our next President.

During the year we again were able to make several presentations and donations:

- The Ron Douglas Memorial Award (in association with the Master Plumbers)
- The Clan Ferguson Award
- The Nurses Bursary to two nurses at St Andrew's Hospital
- Sponsor the Caledonian Pipe Band.

We held our annual members dinner, which although small in numbers, was quite successful. Some of our members also attended the annual members dinner in Brisbane conducted by the parent body.

Our Ladies' Night, what can I say, two fantastic voices of Kathleen Proctor Moore and Lisa Beamish in the fabulous hall at Concordia (thanks to Craig and Mal Leslie for your hard work in organising this great night).

And finally I would like to thank all the Executive Committee for the hard work you have done in my term as President, Shane MacDonald (Secretary), Rob Craig (Treasurer) and Mal Leslie. I wish the incoming committee good luck for the ensuing term.

### **Rodney J Tillotson**

President

Darling Downs Branch







# List of Members

As at 30 June 2016

* A'Bear E B			Byrne M		De Plater P
* Agnew G H		*	Byrnes I S McF	F	DeHayr M W
*+ Agnew J R					Dhar S C
* Agnew L R			Cameron D M		Dickinson I
Allan J		*	Cameron S W		Doig J W
Allen D G			Campbell H K		Douglas A J
Andrews F W			Campbell I D		Douglas J A
#* Annat I M		*	Campbell J McN		Douglas J B
* Armstrong B A			Campbell J McN	*	Dowling M R
Ashcroft J			Campbell L R		Dowsett J A
			Campbell N P		Drewe J T
* Bain R G			Campbell R C		Duncombe D R
Baker R			Campbell S T		Dunstone N E
Ballantyne R R			Campbell T G		Dunstone T
Barry T A			Campbell T S		
Beakey K		*	Campbell T C		Eagle T E
Bechly R E		+	Campbell W D P		Edmiston M J M
Bell A T			Carmichael C R		Elborne G
Bell T E G			Carmichael C J		Elliott C J P
Bennett F			Carmichael J S	*	Estwick C C
Bernays P			Carmichael J		Ewing G
Bishop D			Carmichael R J		
Blade B P			Chant A J		Fairbairn N J G
* Bolton B M F			Charlton A P	*	Fairbairn S M
F Bolton D G F			Charlton D S	*+E	Ferguson C I
* Bolton W H F			Charlton M S	*	Ferguson J I
Bond J			Charlton P S	*+E	Ferguson M J
Bothwell A N			Charlton S C		Fielding A G
Bothwell C M			Chatterton W G		Finnegan G A
Boyd R C			Christie J B	*	Fisher C B
Boyd W			Christie M P		Fisher P
* Boyes R		*	Clarkson J P		Fitton L R W
Bradley A			Colquhoun J P		Fitzpatrick C S T
* Brandis G			Colwick M		Fitzpatrick T S
Bray P W			Connelly J	+	Fleming A O
Bridgewater D			Core G B	*	Fleming K C
Brown C J		*	Corrie A S G		Flexman P R
Brown R D			Cowley D M		Forbes D G
Bruce I J			Craven-McLeay O		Foreman D. B.
Bruce R C			Crawford A P		Forno G S
* Bruce W L		*	Crawford N D		Forster T D C
+ Bryce M J		*	Crawford R W		Frame B J
U.B. + Bryce Dame Quentin		*	Crawford S A	#	Frame J
Buchanan D A			Cripps A P		Fraser E S
Buchanan I W			Cripps G R		Frazer I
Buchanan R G			Cuffe J J		Freebairn R
* Buck S R			Currie G J		
Buckland K					Galer W
Buckley B					Galloway D W H
Bullock S B		*	Daley J G		Galloway P
Burns R J F			Dalziell H A		Gardner R J
* Burrows M P			Dawson F H		Gauld R T
			de Brenni A		



*	Geddes N C		Jenkins B R		MacKenzie D J
	Geddes P		Jerrard J L		Mackenzie K A
	Gell M C		Johnson K		MacKenzie S E
	Gibbins R	*	Johnston P G	#	MacKenzie W L
	Gibson G R F		Johnston W J B		MacKenzie-Forbes B
	Gill A J		Jones M	*	Mackie D McC
	Gill S		Jordan L	*	Mackie I J
	Gill S M		Jordan P		MacLean C B
	Gillespie R B				Macleod R J C
	Gordon J A	#	Keddie G J M		MacMillan N M I
	Gordon R D		Keddie P J		Malcolmson S D
	Gordon-MacLeod A W		Kelly A M		Mander-Jones J
	Gotterson R		Kelly M		Manger D J
*	Gow A R		Kelly R D		Marr D J A
	Graham D D H	*	Kennedy A S		Mawson M H
	Graham D C	*	Kennedy B J		McAllister D N
	Graham D G		Kennedy D R		McAllister D R
*	Grant A S		Kennedy E M		McAllister R S
	Grant C J		Kerr-Muller I D	*	McAlpine P J
	Grant D J	#	Kerr-Muller M	*	McBryde A G
U.B.	Grant H G		Kingston O		McCabe A H
	Grant J A		Kingston R W		McCabe M B
*	Grant K G	#	Kinloch B		McCamley A D
	Green C		Kinloch P	*	McCann A B
	Groves R L		Korolyov E		McCann B T
	Gunn G N		Kruger R	#	McCartney R A
	Guse S		Kruger T		McConnel D
	Gutteridge A T H				McConnell A J
		*	Lamb A MacA		McConnell J D
	Hamill M		Lambkin R W	*	McCready S P
	Harkins H		Lampkin S	F	McDonald D F
*	Harrison R I		Lang S F	*	McDonald K J
	Hawken K C	*	Lauder P J	+	McDonald M C
	Hawken N K C		Lauder W L		McDougall A
	Hay G C C	#	Laws J M J		McGowan S
+E	Henderson A D		Laws R L	*	McHardy C R
	(Baron of Fordell)		Lee J J		McIntyre D B
	Henderson D L		Leitch R D		McKay G G
	Henderson P G	U.B.	Lesslie J F		McKay V D
	Hennessy T		Lewis J T		McKenzie I J
	Hogg R S	*	Lindsay A D		McKinnon A D
	Holland M L		Lindsay-Smith E	*	McKinnon R D
	Horneman-Wren A A J	*	Little D A		McLaren W
	Hosking N B		Loch D S		McLean Williams A
	Howe J W	*	Logan J A		McLennan L W
	Howkins C	#*	Logan S M		McLeod S A
	Howkins T J G	*	Lowden C S		McLintock K M
	Hughes C	*	Loxton J F C		McMurdo P D
*	Hume R W G		Lunny J M		McNab A D R
	Hurman M		Lutton N J		McNee A J K
	Hurwood P A				McPhee R S
+	Huxley P S		MacArthur A J W	*	McPherson A E
		+	MacDonald A N		McPherson J I M
	Imhoff N		MacDonald L M		McWade D
*	Innes J A M		MacGibbon D J	*	Meldrum A J A
			MacKenzie B A		Mellick J S D
	Jardine-Vidgen G L		MacKenzie C D B		Millard I R



	Miller I D	#*	Persse A A	Staunton Smith G
*	Miller J R		Petfield R M	Stenson R
*	Miller J W	*	Petrie J G	Stephens L A
	Millhouse T		Pettigrew W	Stewart C A
	Mills R H		Philp C S	Stewart C
	Milne H J		Pickett P	F Stewart L G
	Mitchell C A		Plunkett D W	Stewart W
*	Mitchell D R		Plunkett M O	Stitz R W
	Molnar D I		Pollock N	Stitz W J
	Monks S S	*	Porteous A McL	# Strano S C
	Mor G J		Porteous I G	* Street E R
*	Morris T		Porteous J	* Sutton D J
	Morrison P H	*	Porteous R M	Swindells D M
	Morrison R M	F	Porteous R D	
	Morrow D		Powell M	Tait D I
	Mort H C		Price D	Tait I M
*	Muir A A B	*	Pritchard G	Tait S A
F	Muir A J		Pulsford M M	Tate N J A
*	Muir A R J		Pulsford R J	Taylor A
*	Muir I C R		Purvis D	Taylor P
	Muir J C			Thomson A D
*	Muir R J R		Ramsay G M	Thomson A
	Muirhead B P		Ramsay J E	* Thomson D H
	Muirhead J E	#	Ramsey A R	Thomson E D
	Muirhead M		Reardon M	* Thomson I
*	Munro A I	*	Reid D G	Thomson J R
	Munro D McD	*	Reid I M	Thomson K
	Munro E W		Richards A	* Thomson M D
*	Munro I C L	*	Riddel B W	Thomson N D
	Munro I T	*	Riddel G R	* Thomson S J
	Munro M R R	*	Riddel R J	Tristram I R
	Munro S J		Rollason B M	
*	Murphy D J		Roughan A W	* Ure S M
*	Murphy D R M		Roxburgh D I	
			Runge D	F Vaudin J B
	Nelson P R		Runge I	Verran A
#*	Nicholson A M		Russell M L	
	Nicol P R		Ryan P J	* Walker D S K
	Nicolini A			* Walker L S
	Niven J		Sadin R J	* Walker R R
			Sanders W	Walker S F
	O'Connor B P		Santoro S	Wall P W
	O'Regan R	#	Schuit M V	Wallace B D
	Orr J G		Schulz A P	* Ward A G
	Osborne C J		Scott W	Ward-Leitch M R
			Shaw C G	Watson D
*	Palmer D A		Shaw P T	* Watson P J
	Parkes R S	#	Sheahan G	Watt D J H
#	Paten D		Sheahan T	Webb A
	Paten R J		Shepherd C	Weier I D
#	Paterson M		Shepherd S	Weier S J
*	Patterson R S	#	Simpson F	Whitaker D J
	Pearn J		Singh K	Whitaker F E
*	Peden A J	*	Smyth J M	Whyte A P
	Peden J W		Somers P	Whyte S A
	Peel I R		Sommerville C A MacD	Williams B W
	Pennicott D		Spender J E J	Williams R



*	Willis A P	Woodberry G	Worrell L
*	Willis R A	Woodward D	Wright O V G
	Wilmer G W	Worrell A	Wright R G
	Wilson A N	Worrell G S McK	* Wyllie D K
*	Wilson B J	Worrell I	
	Wilson G	Worrell J P McK	Young D M
	Winzar C F	Worrell J R I	

## Darling Downs Branch

	Cochrane M R		Henderson D W		Moffatt J M
*	Craig R J	*	Hutton D T	*	Munro A N C
	Docherty G		Laird R W		Stewart-Gray K C
	Finlayson B M		Lancaster-Smith J B		Taylor R J E
U.B.	Flehr K G		Leslie M W	*	Tillotson R J
	Gearing P J		MacDonald J		White J A
	Graham G Y		MacDonald S W		Young J R
	Graham R W		May R L		
	Gray N		McKenna M J		
			McKenzie D M		
			McLaughlin A		

## Gold Coast Branch

	Bruce C E		Henderson L W		Robbie D G
	Buntine G G		Ingles G A		Short B R
	Davidson M		Ives G S		Smillie G A
	Dillon C		Ives R		Smillie W K
	Douglas A N		McAlister G C		Stinchcombe W B
*+E	Ferguson B I		McDougall I A		Tranent A K
*	Ferguson B M		McPhail I R		
*+E	Ferguson C M	*	Miller A		
*+E	Ferguson I M		Pert B D		
	Forgan-Smith G		Pert I W		
	Forrester I L M				
	French G C				

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