



Shoulder to Shoulder

Annual Reports 2021

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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Members

Soraidh - Vale

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

Michael Bryce

Ronald Parkes

Mervyn Russell

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

www.standrewsociety.com

PO Box 352, Mt Gravatt BC QLD 4122

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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 LL.M.
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 LL.D.
R.G. Steel Esq
J.S.R. Wyllie Esq





Our Patron

Professor Ian Frazer AC FRS FAA



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

David G.F. Bolton
Maurice W. De Hayr DUa
Alexander J McConnell DUa
Stanton Mellick OAM ED
A. John Muir OAM
R. Douglas Porteous DUrr

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

Governing Branch

Dame Q. Bryce AC
H.G. Grant Esq

Darling Downs Branch

K.G. Flehr Esq FSA Scot
G.Y. Graham Esq
M.W. Leslie Esq



Structure

Patron

Professor Ian Frazer AC FRS FAA

Chieftain

R.D. Porteous Esq

President

Malcolmson, S.D. Esq FSA Scot

Chaplain

The Reverend Graeme McKay

Vice President

D.G.F. Bolton Esq

Members of the Board of Governors

Bolton, D.G.F. Esq
Burns, R.J.F. Esq DUa
Carmichael, R.J. Esq
De Hayr, M.W. Esq DUa
Ferguson, I.M. Esq DUa
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
Keddie, P.J. Esq
Malcolmson, S.D. Esq FSA Scot
McConnell, A.J. Esq DUa
McNee, A.J.K. Esq
Muir, A.J. Esq OAM
Nicol, P.R.W. Esq DUrr FSA Scot
Porteous, R.D. Esq DUrr (Chieftain)
Thomson, M.D. Esq

Members of the Council

Bolton, D.G.F. Esq
De Hayr, M.W. Esq DUa
Flehr, K.G. Esq FSA Scot
Galloway A.J.H. Esq
Galloway, D.W.H. Esq
Gunn, G.N. Esq
Logan Ms J.
Lunny, J. Esq
MacKenzie S. Esq
McCabe, A.H. Esq

McConnell, A.J. Esq DUa (Chairman and
Honorary Treasurer)
McHardy C. Esq
McNee, A.J.K. Esq (Honorary Secretary)
Porteous, A.M. Esq
Porteous, R.D. Esq DUrr
Wilson, A.N. Esq
Wilson Ms I.

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
President May, R.L. Esq
Vice-President Henderson, D.W. Esq
Secretary Bishop, J.J. Esq
Treasurer Craig, R.J. Esq



**THE SOCIETY OF ST ANDREW OF SCOTLAND
(QUEENSLAND) LIMITED**
(ABN 30 093 578 860)

**DIRECTOR'S REPORT AND ANNUAL
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE 2021**



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860

DIRECTORS' REPORT

The Directors present their report together with the accounts of the company for the year ended 30 June 2021.

Directors

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

Bolton, David G F	Logan, Jessica	Porteous, Angus M
DeHayr, Maurice W	MacKenzie, Scott E	Porteous, R Douglas
Flehr, Kymberley G	McCabe, Andrew H	Wilson, Alan N
Galloway, Andrew J H	McConnell, Alexander J	Wilson, Isabelle
Galloway, Donald W H	McHardy, Craig	
Gunn, G N	McNee, Alistair J K	

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 was maintaining its charitable work. In addition a Burns Night was held but other functions were precluded by the Covid 19 pandemic. 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 F	Bursary Fund	11	6
DeHayr, Maurice W		11	1
Flehr, Kymberley G		11	0
Galloway, Andrew		11	4
Galloway, Donald W		11	11
Gunn, Geoffrey		11	4
Logan, Jessica		11	6
Lunny, John		11	4
MacKenzie, Scott E		11	6
McCabe, Andrew		11	2
McConnell, Alexander J		Chairman, Treasurer	11
McHardy, Craig	11		7
McNee, Alistair J K	Secretary	11	11
Porteous, Angus M		11	2
Porteous, R Douglas	Chieftain	11	10
Wilson, Alan N		11	0
Wilson, Isabelle		11	5

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 2021 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 on 6th October 2021 in accordance with a resolution of the Council.

Secretary A J K McNee

Honorary Treasurer A J McConnell



STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
INCOME		
Subscriptions	5,169	6,943
Joining Fees	49	71
Donations and Grants Received	10	425
Functions and Meetings	48,719	42,247
Interest	371	600
Sales	-	68
Less: Cost of Sales	(-)	(25)
Other Income	5	353
TOTAL INCOME	54,323	50,682
EXPENDITURE		
Bank Charges	107	1,170
Grants and Donations Made	5,216	2,500
Functions and Meetings	43,769	33,752
Insurance	1,278	1,342
Postage and Telephone	283	516
Prizes and Awards	1,047	1,444
Sundry Expenses	2,972	3,063
TOTAL EXPENDITURE	54,672	43,787
NET INCOME / (LOSS) before Income Tax	(349)	6,895
Less: Income Tax Expense	(50)	-
NET INCOME/ (LOSS)	(399)	6,895
Prior Year Adjustment - Inventory	625	
Retained Income at 1 July 2020	87,712	80,927
RETAINED PROFITS AT 30 JUNE 2021	87,938	87,712



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2021

	2021 \$	2020 \$
CURRENT ASSETS		
Cash and bank deposits	96,756	92,256
Undeposited Money	-	-
Inventory	4,529	3,231
Prepayments 2	-	1,450
Accounts Receivable	-	-
TOTAL CURRENT ASSETS	101,285	99,937
NON-CURRENT ASSETS		
Property, Plant and Equipment	-	-
TOTAL NON-CURRENT ASSETS		-
TOTAL ASSETS	101,325	99,937
CURRENT LIABILITIES		
GST Payable	762	(1,489)
Income Tax Payable	-	922
Subscriptions in Advance	1,423	2,160
Bursary Fund	1,660	720
Society of St Andrew (Queensland) Foundation	300	610
Receipts in Advance	-	100
TOTAL CURRENT LIABILITIES	4,145	3,023
NON-CURRENT LIABILITIES		
	-	-
TOTAL LIABILITIES	4,145	3,023
NET ASSETS	97,140	96,914
EQUITY		
Sunshine Coast Funds	9,202	9,202
Retained Income	87,938	87,712
TOTAL EQUITY	97,140	96,914



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Receipts from members and customers	59,661	62,033
Payments to suppliers	(58,601)	(68,247)
Cash receipts from other operating activities	1,318	(3,851)
Net cash flows from Operating Activities	2,378	(9,795)
INVESTING ACTIVITIES		
Other cash items from investing activities	250	(2,403)
Net cash flows from Investing Activities	250	(2,403)
FINANCING ACTIVITIES		
Other cash items from financing activities	(1,128)	3,605
Net cash flows from Financing Activities	(1,128)	3,605
Total Net Cash Flows	1,500	(8,593)
Cash and Cash Equivalents		
Cash and Cash Equivalents at beginning of period	95,257	103,850
Cash and Cash Equivalents at end of period	96,757	95,257
Net change in cash for period	1,500	(8,593)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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:

12 'Shoulder to Shoulder'



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860

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	Revenue	2021	Net	2020
		\$		Expenses
Governing	8,180	13,640	(5,459)	6,087
Gold Coast	34,660	31,576	3,083	519
Darling Downs	11,483	9,506	1,977	289
TOTAL	54,323	54,722	(399)	6,895

NOTE 3: NET ASSETS BY BRANCH

Branch	2021	2020
	\$	\$
Governing	25,392	32,700
Gold Coast	61,750	56,541
Darling Downs	9,998	7,673
TOTAL	97,140	96,914

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 2021 the number of A Class members was 17 (2020: 18).

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 of the Society of St Andrew of Scotland (Queensland) Foundation

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



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860

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 3 to 7:
 - 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 2021 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

A J K McNee

Director

A J McConnell

Dated this 6th day of October 2021

SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860

**AUDITOR'S INDEPENDENCE DECLARATION UNDER S 307C OF THE CORPORATIONS ACT
2001 TO THE DIRECTORS OF SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND)
LIMITED**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been no contraventions of:

- i. the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to be "Glen Klein".

Glen Klein
Registered Company Auditor 385321
Director
Audit Right Pty Ltd

4 October 2021

**SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SOCIETY OF ST ANDREW OF SCOTLAND
(QUEENSLAND) LIMITED**

Opinion

We have audited the financial report of Society of St Andrew of Scotland (Queensland) Limited (the Company), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Society of St Andrew of Scotland (Queensland) Limited is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2021 and of its performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Society of St Andrew of Scotland (Queensland) Limited, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of this financial report.

As part of an audit in accordance with the Australia Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for the audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Glen Klein CPA
Registered Company Auditor 385321
Director
Audit Right Pty Ltd

6 October 2021



**THE SOCIETY OF ST ANDREW OF SCOTLAND
(QUEENSLAND) BURSARY FUND**
(ABN 30 093 578 860)

**TRUSTEE'S DECLARATION AND ANNUAL
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE 2021**



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860

As Trustee For

THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) BURSARY FUND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
REVENUES FROM ORDINARY ACTIVITIES		
Donations	3,070	1,720
Interest	678	1,715
TOTAL REVENUE FROM ORDINARY ACTIVITIES	3,748	3,435
EXPENSES FROM ORDINARY ACTIVITIES		
Bank Charges		
Bursaries awarded - Note B	11,000	11,000
Sundry Expenses		
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	11,000	11,000
Profit (Loss) from ordinary activities before income tax expense	(7,252)	(7,565)
Income tax expense relating to ordinary activities		-
NET INCOME	(7,252)	(7,565)
Income Fluctuation Account at 1 July	(12,580)	(5,015)
INCOME FLUCTUATION ACCOUNT at 30 June	(19,832)	(12,580)

BALANCE SHEET AS AT 30 JUNE 2021

	2021	2020
	\$	\$
CURRENT ASSETS		
Term Deposits	89,091	39,818
Cash and Bank	67,284	124,750
Society of St Andrew of Scotland (Qld) Ltd	1,660	720
TOTAL CURRENT ASSETS	158,035	165,288
TOTAL ASSETS	158,035	165,288
CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	-	-
Net Assets	158,035	165,288
CAPITAL FUNDS		
Settlement	100	100
Capital Funds at 1 July	177,767	177,767
	177,867	177,867
Income Fluctuation Account	(19,832)	(12,579)
TOTAL CAPITAL FUNDS	158,035	165,288



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860
As Trustee For
THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) BURSARY FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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	2021	2020
D M Fraser Memorial Bursary; Emmanuel College, University of Queensland	-	-
Dr A Gordon Grant Memorial Bursary; Toowoomba Grammar School, Toowoomba	1,000	1,000
Professor W M Kyle Memorial Bursary; Fairholme College, Toowoomba	1,000	1,000
A H Mackenzie Memorial Bursary; Brisbane Boys College, Brisbane	1,000	1,000
Dr A D A Mayes Memorial Bursary; Toowoomba Grammar School, Toowoomba	1,000	1,000
A D McGill Memorial Bursary; Scots/PGC College, Warwick	1,000	1,000
William J Crawford Memorial Bursary; Scots/PGC College, Warwick	1,000	1,000
Rupert Newman Memorial Bursary; Somerville House, Brisbane	1,000	1,000
Dr H Stuart Patterson Bursary; Ipswich Grammar School, Ipswich	1,000	1,000
George C Reid Memorial Bursary; Clayfield College, Brisbane	1,000	1,000
Sir Bruce Shearer Memorial Bursary; Somerville House, Brisbane	1,000	1,000
Robert Steele Memorial Bursary; Scots PGC College, Warwick	1,000	1,000
	11,000	11,000



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860
As Trustee For
THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) BURSARY FUND

NOTE C : CAPITAL FUNDS

	2020 \$	2019 \$
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 2011 Men's Dinner	5,054	5,054
General Fund – Executive Minute 10/4/2013	20,000	20,000
	177,767	177,767

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 2019 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

A J K McNee

Director

A J McConnell

Dated this 6th day of October 2021

**SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) BURSARY FUND
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SOCIETY OF ST ANDREW OF SCOTLAND
(QUEENSLAND) BURSARY FUND**

Opinion

We have audited the financial report of Society of St Andrew of Scotland (Queensland) Bursary Fund (the Company), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Society of St Andrew of Scotland (Queensland) Bursary Fund is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2021 and of its performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Society of St Andrew of Scotland (Queensland) Bursary Fund, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

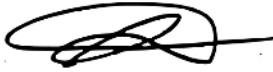
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of this financial report.

As part of an audit in accordance with the Australia Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for the audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Glen Klein CPA
Registered Company Auditor 385321
Director
Audit Right Pty Ltd

6 October 2021



**THE SOCIETY OF ST ANDREW OF SCOTLAND
(QUEENSLAND) FOUNDATION**
(ABN 97 245 301 401)

**TRUSTEE'S DECLARATION AND
ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE 2021**



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860

As Trustee For

THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) FOUNDATION

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
REVENUES FROM ORDINARY ACTIVITIES		
Donations	620	1,610
Interest	16	45
TOTAL REVENUE FROM ORDINARY ACTIVITIES	636	1,655
EXPENSES FROM ORDINARY ACTIVITIES		
Donations	2,000	2,000
Audit Fees	330	330
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	2,330	2,330
Profit (Loss) from ordinary activities before income tax expense	(1,694)	(675)
Income tax expense relating to ordinary activities	-	-
NET INCOME	(1,694)	(675)

BALANCE SHEET AS AT 30 JUNE 2021

	2021	2020
	\$	\$
CURRENT ASSETS		
Cash and Bank	41,938	43,322
Society of St Andrew of Scotland (Queensland) Ltd	300	610
TOTAL CURRENT ASSETS	42,238	43,932
TOTAL ASSETS	42,238	43,932
CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	-	-
NET ASSETS	42,238	43,932
TOTAL FUNDS	42,238	43,932



THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) LIMITED ABN 30 093 578 860
As Trustee For
THE SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 2020 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 A J K McNee

Director A J McConnell

Dated this 6th day of October 2021

**SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND) FOUNDATION
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SOCIETY OF ST ANDREW OF SCOTLAND
(QUEENSLAND) FOUNDATION**

We have audited the financial report of Society of St Andrew of Scotland (Queensland) Foundation, which comprises the balance sheet as at 30 June 2021, the income statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Trustees' declaration on the financial statements giving a true and fair view of the financial position and performance of the entity.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the entity as at 30 June 2021 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with the Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the entity to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Trustees for the Financial Report

The Trustees are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Trustees determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Trustees are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Trustees either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the registered entity's internal control.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Glen Klein CPA
Director
Audit Right Pty Ltd
6 October 2021



SOCIETY OF ST ANDREW OF SCOTLAND (QUEENSLAND)
LIST OF MEMBERS AS AT 30 JUNE 2020

* Life Members # Associate Members F Fellows of the Society U Urramach Buill
 ‡ Hereditary Scottish Esquires † Hereditary Scottish Armigers

	A'Bear E B	Buckley B	Cripps G R	* Fisher C B
*	Agnew G H	Bullock S B	Crisp D	Fitzpatrick C S T
*	Agnew L R	Burke G	Crisp J	Fitzpatrick T S
	Allan J	Burns R J F	Crisp M I	† Fleming A O
	Allen D G	* Burrows M P	Crisp N G	* Fleming K C
	Andrews F W	Byrne M	Cuffe J J	Flett J
#*	Annat I M	* Byrnes I S McF	Culwick M D	Flexman P R
*	Armstrong B A		Currie G J	Forbes D G
	Ashcroft J	Cameron D M		Ford S
		* Cameron S W	D'Arcy M R	Foreman D. B.
*	Bain R G	Campbell B	Daley J G	Forno G S
	Baker R	Campbell G C	Dalziel A A	Forrest S J
	Ballantyne R R	Campbell I D	* Dalziell H A	Forster J
	Barry T A	* Campbell J McN	Dare A	Frame B J
	Basedow J	Campbell L R	de Brenni A	# Frame J
	Bechly R E	Campbell N P	F DeHayr M W	Fraser E S
	Bell A T	Campbell R C	Dempsey S M	Frazer I
	Bell T E G	Campbell S T	Dhar S C	Freebairn R
	Bernays P	Campbell T G	Dickinson I	Freeman R
	Bishop D	Campbell T S	Dickson S	
	Blackford J	† Campbell W D P	Doig J W	Galer W
	Blade B P	Carmichael C J	Douglas A J	Galloway A J H
*	Bolton B M F	Carmichael C R	Douglas J A	Galloway D
F	Bolton D G F	Carmichael J	Douglas J B	Galloway D W H
*	Bolton W H F	Carmichael J S	* Dowling M R	Galloway P
	Bond J	Carmichael R J	Dowsett J A	Gardner R J
	Bothwell A N	Carmichael S	Drysdale D	Gauld R T
	Bothwell C M	Charlton A P	Duncombe D R	* Geddes N C
	Boyd R C	Charlton D S	Dunstone N E	Geddes P
	Boyd W	Charlton M S	Dunstone T	Gell M C
*	Boyes R	Charlton P S		Gibbins R
	Bradley A	Charlton S C	Eagle T E	Gibson G R F
*	Brandis G	Chatterton W G	Edmiston M J M	Gill A J
	Bray P W	Christie J B	Elborne G	Gill S
	Bridgewater D	Christie M P	Elliott C J P	Gill S M
	Brown C J	* Clarkson J P	Erian C K T G	Gillespie R B
	Brown R D	Colquhoun J P	Erian M M A S	Gordon J A
	Bruce I J	Connelly J	* Estwick C C	Gordon R D
	Bruce R C	Core G B	Ewing G	Gotterson W
*	Bruce W L	* Corrie A S G		* Gow A R
U	Bryce Quentin	Cowley D M	* Fairbairn S M	Graham D D H
	Buchanan D	Craig P	*†‡ Ferguson C I	Graham D G
	Buchanan D A	Craven-McLeay O	* Ferguson J I	Graham J W
	Buchanan H	* Crawford N D	* Ferguson L A	Graham R W
	Buchanan R G	* Crawford R W	*†‡ Ferguson M J	* Grant A S
*	Buck S R	* Crawford S A	Fielding A G	Grant C J
	Buckland K	Cripps A P	Finnegan G A	Grant D J



U	Grant H G		Kelly R D		Malcolmson S D	*	Miller J W
	Grant J A	*	Kennedy B J		Mander-Jones J		Millhouse T
*	Grant K G		Kennedy D R		Manger D J		Mills R H
	Green C		Kennedy W		Marnie A		Milne H J
	Griffin K D		Kerr-Muller I D		Marr D J A		Mitchell C A
	Groves R L	#	Kerr-Muller M		Mawson M H		Molnar D I
	Gunn G N		Kingston O		McAllister D N		Monks S S
	Guse S		Kingston R W		McAllister D R		Mor G J
	Gutteridge A T H	#	Kinloch B		McAllister R S	*	Morris T
			Kinloch P	*	McAlpine P J		Morrison P H
	Hadwen D		Knuckey A	*	McBryde A G		Morrison R M
	Hamill M		Korolyov E		McCabe A H		Morrow D
*	Harrison R I		Kruger R		McCabe M B	*	Muir A A B
	Hawken K C		Kruger T		McCamley A D	F	Muir A J
	Hawken N K C			*	McCann A B	*	Muir A R J
	Hay G C C	*	Lamb A MacA		McCann B T	*	Muir I C R
	Hedges G		Lambkin R W	#	McCartney R A		Muir J C
†‡	Henderson A D		Lampkin S		McConnel D	*	Muir R J R
	Henderson D L		Lang S F	F	McConnell A J		Muirhead B P
	Henderson P G	*	Lauder P J	*	McCready S P		Muirhead J E
	Hennessy T		Lauder W L		McDermott J		Muirhead M
	Hogg R S		Lawrie A		McDiarmid D C	*	Munro A I
	Holland M L		Laws R L	*	McDonald K J	*	Munro I C L
	Horneman-Wren A A J		Lawson M J	†	McDonald M C		Munro S J
	Howe J W		Lee J J		McGonigle C	*	Murphy D J
	Howkins C		Leitch R D		McGowan S	*	Murphy D R M
	Howkins T J G		Lewis J T		McHardy A		Murphy M
	Hughes C	*	Lindsay A D	*	McHardy C R		
*	Hume R W G		Lindsay-Smith E		McIntyre D B		Nelson P R
	Hunter P	*	Little D A		McKay G G	#*	Nicholson A M
	Hurman M		Loch D S		McKenzie I J		Nicol P R
	Hurwood P A	*	Logan H		McKinnon A D		Nicolini A
†	Huxley P S		Logan J	*	McKinnon R D		Niven J
		*	Logan J A		McLachlan K		
*	Innes J A M	#*	Logan S M		McLaren W		O'Connor B P
	Irvine G A	*	Lowden C S		McLean Williams A		O'Regan R
		*	Loxton J F C		McLennan L W		Osborne C J
	Jardine-Vidgen G L		Lunny J M		McLeod S A		
	Jenkins B R		Lutton N J		McLintock K M	*	Palmer D A
	Jerrard J L				McMurdo P D		Palmer K P
	Johnson K		MacArthur A J W		McNab A D R	#	Paten D
*	Johnston P G	†	Macdonald A N		McNee A J K		Paten R J
	Johnston W J B		MacDonald L M		McPhee L	#	Paterson M
	Jones M		MacGibbon D J		McPhee R S	U	Paterson M D
	Jones S		Macintosh W	*	McPherson A E	*	Patterson R S
	Jordan L		MacKenzie B A	*	McPherson J I M		Pearn J
	Jordan P		MacKenzie J		McWade D	*	Peden A J
	Joyce J		Mackenzie K A	*	Meldrum A J A		Peden J W
			MacKenzie S E	F	Mellick J S D		Peel I R
#	Keddie G J M		MacKenzie-Forbes B		Mellick S		Pennicott D
	Keddie P J	*	Mackie I J		Millard I R	*	Petrie J G
	Kelly A M		MacLean C B		Miller I D		Pettigrew W
	Kelly M		MacMillan N M I	*	Miller J R		Pickett P



Plunkett D W		Shaw P T	*	Thomson E D	Whitaker F E
Plunkett M O	#	Sheahan G	*	Thomson I	White D J
Pollock N		Sheahan T		Thomson J R	Whyte A P
Polmeer J M		Shepherd C		Thomson K	Whyte S A
* Porteous A McL		Shepherd S	*	Thomson M D	Williams B W
Porteous I G	#	Simpson F		Thomson N D	Williams R
Porteous J		Singh K	*	Thomson S J	* Willis A P
F Porteous R D	*	Smyth J M		Togher B	* Willis R A
* Porteous R M		Somers P		Togher R	Wilmer G W
Powell M		Sommerville C A MacD		Tomkins N	Wilson A N
Price D		Spender J E J		Tristram I R	* Wilson B J
		Stenson R			Wilson G
Ramsay G M		Stephens L A	*	Ure S M	Wilson I
Ramsay J E		Stewart C			Winks T
# Ramsey A R		Stewart C A		Varma R	Woodward D
Reardon M		Stewart W		Verran A	Worrell A
* Reid D G		Stinchcombe T			Worrell G S McK
* Reid I M		Stitz R W	*	Walker D S K	Worrell I
Richards A		Stitz W J	*	Walker L S	Worrell J P McK
* Riddel B W		Strachan R	*	Walker R R	Worrell J R I
* Riddel G R	#	Strano S C		Walker S F	Worrell L
* Riddel R J	*	Street E R		Wall P W	Wright O V G
Rollason B M		Summers R		Wallace B D	Wright R G
Roughan A W	*	Sutton D J	*	Ward A G	* Wyllie D K
* Rowan C A C		Swindells D M		Ward R	
Roxburgh D I				Ward-Leitch M R	Young D M
Runge D		Tait D I		Watson A	
Runge I		Tait I M		Watson C E	Zagon G
Ryan B		Tait M		Watson D	Zuttion R
Ryan P J		Tait S A		Watson I	
		Tate NJA	*	Watson P J	
Sadin R J		Tayler A		Watt A J K	
Sanders W		Tayler P		Watt D J H	
Santoro S	#*	Taylor A		Webb A	
# Schuit M V		Taylor C		Weier I D	
Schulz A P		Thomson A		Weier S J	
Scott W		Thomson A D		Weston B	
Shaw C G	*	Thomson D H		Whitaker D J	

GOLD COAST BRANCH

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



DARLING DOWNS BRANCH

Allen W E	Free R M	Kerr R	Morrison S D
Araki M	Freeleagus G	Leslie M W	* Munro A N C
	Glennie H R R		
Barrett W D	Graham G Y	MacDonald J	* Tillotson R J
Bishop J J	Gray N	MacDonald S W	Thomson A J
Bond M J		May R L	Trenham D J
	Henderson D W	Mayes C	
Cameron C A C	* Hutton D T	McDonald G C	Wann J
Colquhoun C		McKenzie D M	West-McInnes M G
* Craig R J	Johnson G J	McPhie J	
		McPhie S	Young J R
U Flehr K G	Kerr N	Moffatt J M	