

REGISTERED CHARITY NUMBER: SC007864

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR**

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

W Grant Johnston, Secretary, c/o
Wright, Johnston & Mackenzie LLP
St Vincent Plaza
319 St Vincent Street
Glasgow
G2 5RZ

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Directors present their report with the financial statements of the charity for the year ended 31 December 2022. The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

HM Revenue & Customs recognise the Society as enjoying charitable standing for taxation purposes. The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Society is managed by a governing body known as the directors who were elected at the Annual General Meeting of the Society on 17 May 2022.

During this financial year, the effects of the post Covid pandemic were being felt in the business of the Society. The Directors are pleased to report that the social events held by the Society were returning and that the Society was able to re-commence the charitable donations. The directors meet on a quarterly basis. The President would like to record his thanks to the directors and all Past Presidents who attended and supported the directors' meetings. At meetings attendees receive reports from the Secretary who is responsible for the day to day running of the Society. New directors are provided with copies of relevant deeds and other documents. Additionally, all directors are regularly updated on new charity rules and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC007864

Principal address
W Grant Johnston
c/o Wright, Johnston & Mackenzie LLP
St Vincent Plaza
319 St Vincent Plaza
Glasgow
G2 5RZ

Directors

Honorary President	David Wightman	
President	Michael Montgomery	
Treasurer	Trevor Paterson	
Secretary	William Grant Johnston (Appointed 17/5/22)	
Directors	Gordon Ferguson	Bob McDonald
	John A Ferguson	David Lockett
	Kenneth Scott	Gordon Ferguson
	Torquil McFadyen	Jim Roulston
	Adrian Pierotti	Jonathan Wright
	Duncan Norman	Tom Craig (co-opted 6/12/22)

Independent examiner
James N Gibson CA MA (Hons) Oxon
44 Aytoun Road
Pollokshields
Glasgow
G41 5HN

Investment advisors
Quilter Cheviot
Delta House
50 West Nile Street
Glasgow
G1 2NP

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Objectives and activities

The objects of the Society are for the specific purpose of providing support to the members of the Society, widows of members as may be reduced to necessitous circumstances, children of members or of deceased members and to contribute to such objects of a charitable nature or of the common weal as may be determined by the directors of the Society. Financial assistance is granted to applicants following enquiry by the Society's directors and the directors continue to consider various ways in which the membership might come together in social, educational, charitable or other circumstances; the secretary or any member would welcome ideas from any members for such endeavours which are aimed at strengthening the Society.

Achievements and performance

In the period under review, no (2021: none) members or dependants of deceased members received discretionary assistance. All grants are paid on the basis of need and following the completion of a Grantee report whilst the personal contact maintained with these members and their families is greatly valued. The rate of grant paid is £1,000 per annum and the grant is paid quarterly along with a Christmas gift. During the year the Society also made charitable donations of £6,000 (2021: £2,500) to various organisations listed on page 8.

Financial statements

The total revenue from all funds was £23,901 (2021: £25,432) and the surplus for the year, before gains and losses, was £17,713 (2021: £10,539).

The investments of the Society are as shown in the balance sheet and notes to the financial statements. At 31 December 2022 the investments of the Society had a market value of £606,605 (2021: £670,511). The Society's total funds at 31 December 2022 amounted to £710,222 (2021: £743,536).

The Society revenues arise from investments and donations and are sufficient to enable it to carry out its function of assisting its needy members. The financial position at the end of the period was satisfactory with total reserves of £710,222 (2021 - £743,536). These reserves allow the Society to continue to carry on its work as previously. All surplus funds are re-invested to provide an income for future years to enable the Society to pay management costs, make payments to widows and their children and to make charitable donations. The Society's reserves include the R A Wilson fund of £170,354 (2021 - £170,354) which is designated and will be used to assist school leavers and students in further education and the further development of the young by way of assisting youth clubs and organisations.

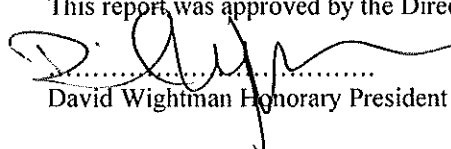
Statement of the Directors' responsibilities

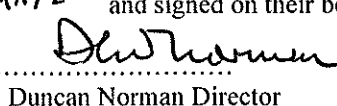
The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Trust Deed require the directors to prepare financial statements for each financial year which give a true and fair view of the charity's affairs and of incoming resources and application of resources of the charity for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Trust Deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Directors on 22 May 2023 and signed on their behalf by:


David Wightman Honorary President


Duncan Norman Director

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

I report on the accounts for the year ended 31 December 2022 set out on pages four to eleven.

Respective responsibilities of Directors and examiner

The charity's Directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Directors consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



27 May 2023

James N Gibson CA
44 Aytoun Road
Pollokshields
Glasgow
G41 5HN

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Undesignated funds £	Designated funds £	31.12.22 Total funds £	31.12.21 Total funds as restated £
INCOME					
Other income	2	6	7,200	7,206	6
Investment income	3	<u>23,901</u>	<u>-</u>	<u>23,901</u>	<u>25,432</u>
Total		23,907	7,200	31,107	25,438
EXPENDITURE ON					
Support costs and investment management		6,846	-	6,846	6,999
Charitable activities					
Social fundraising events		-	7,563	7,563	-
General grants and donations		6,000	-	6,000	2,500
RA Wilson grants and donations		-	-	-	-
Christmas gifts for widows		-	-	-	-
Governance costs		<u>4,867</u>	<u>-</u>	<u>4,867</u>	<u>5,400</u>
Total		17,713	(363)	25,276	14,899
Net gains/(losses) on investments		<u>(39,145)</u>	<u>-</u>	<u>(39,145)</u>	<u>69,592</u>
NET INCOME/(EXPENDITURE)		(32,951)	(363)	(33,314)	80,131
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>553,637</u>	<u>189,899</u>	<u>743,536</u>	<u>663,405</u>
TOTAL FUNDS CARRIED FORWARD		<u>520,686</u>	<u>189,536</u>	<u>710,222</u>	<u>743,536</u>

CONTINUING OPERATIONS

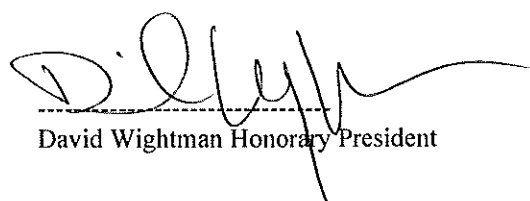
All income and expenditure has arisen from continuing activities.

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**BALANCE SHEET
AT 31 DECEMBER 2022**

		Undesignated funds £	Designated funds £	31.12.22 Total funds £	31.12.21 Total funds as restated £
FIXED ASSETS					
Tangible assets	7	8,574	-	8,574	8,574
Investments	8	<u>435,651</u>	<u>170,354</u>	<u>606,005</u>	<u>670,511</u>
		444,225	170,354	614,579	679,085
CURRENT ASSETS					
Debtors	9	1,142	580	1,722	1,423
Cash at bank and in hand		<u>81,357</u>	<u>18,602</u>	<u>98,717</u>	<u>66,498</u>
		82,499	19,182	100,439	67,921
CREDITORS					
Amounts falling due within one year	10	<u>(4,530)</u>	-	<u>(4,530)</u>	<u>(3,470)</u>
NET CURRENT ASSETS					
		<u>77,969</u>	<u>19,182</u>	<u>95,909</u>	<u>64,451</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		522,194	189,536	710,488	743,536
NET ASSETS					
		<u>522,194</u>	<u>189,536</u>	<u>710,488</u>	<u>743,536</u>
FUNDS					
Undesignated funds:	12				
General fund				520,686	553,637
Designated funds:					
RA Wilson Bequest				170,354	170,354
Entertainment fund				<u>19,182</u>	<u>19,545</u>
				189,536	189,899
TOTAL FUNDS					
				<u>710,222</u>	<u>743,536</u>

The financial statements were approved by the Board of Directors on 22 May 2023 and were signed on its behalf by:



David Wightman Honorary President

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Other fixed assets - not provided

The directors consider that there has been no diminution in the value of the fixed assets. Therefore no depreciation has been provided.

Taxation

The charity is exempt from tax on its charitable activities. The Society is not registered for VAT and accordingly, any irrecoverable VAT is included with the expenditure incurred.

Fund accounting

Undesignated funds can be used in accordance with the charitable objectives at the discretion of the Directors.

Designated funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular designated purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

Fixed asset investments

Investments are shown in the balance sheet at market value. Realised and unrealised gains and losses on investments are incorporated in accounts.

Gains and losses on investments

All gains and losses are taken to the statement of financial activities as they arise. Realised gains are recorded on the sale of investment. Realised gains and losses on investments are calculated as the difference between sales proceeds and cost. Unrealised gains and losses are calculated as the difference between the market value at the year end and the opening market value (or cost if purchased in the year). Realised and unrealised gains and losses are combined and shown in the heading 'net gains/losses on investments' in the statement of financial activities.

Financial instruments

Basic financial instruments are recognised as follows:

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method less any impairment.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand.

Cash and cash equivalents are shown net of bank overdrafts, which are included as current borrowings in liabilities on the balance sheet.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. OTHER INCOME

	31.12.22	31.12.21
	£	£
Donations received	<u>6</u>	<u>6</u>
	<u>6</u>	<u>6</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Investment income	23,834	25,428
Bank interest	<u>67</u>	<u>4</u>
	<u>23,901</u>	<u>25,432</u>

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. GRANTS PAYABLE

	31.12.22	31.12.21
	£	£
General grants and donations	6,000	2,500
RA Wilson grants and donations	-	-
Christmas gifts for widows	-	-
	<u>6,000</u>	<u>2,500</u>

The total grants paid to institutions during the year was as follows:

	31.12.22	31.12.21
	£	£
Friends of Kilsyth	1,000	-
With Kids	2,500	-
Bethany Trust	1,000	-
St. Marnock's Primary School	500	-
Kit for Kids Clydesdale	1,000	-
Kilsyth Community Assistance	-	500
Make a Wish	-	2,000
	<u>6,000</u>	<u>2,500</u>

5. GOVERNANCE COSTS

	31.12.22	31.12.21
	£	£
Secretary's Honorarium (inclusive of VAT) - (PRO RATA)	1,600	4,800
Karena Johnston – secretarial services - (PRO RATA)	2,667	-
Independent examination	<u>600</u>	<u>600</u>
	<u>4,867</u>	<u>5,400</u>

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. DIRECTORS' REMUNERATION AND BENEFITS

There were no Directors' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

The payment for the Secretary's Honorarium is made to Wright Johnston & Mackenzie LLP. In addition, a payment is made to the secretary's spouse Karena Johnston in respect of secretarial work carried out on behalf of the Society

The payment for investment management services is made to Quilter Cheviot. Jonathan Wright and Gordon Ferguson are employees of that company and members of the Society.

No other Directors received any remuneration or reimbursement of expenses and the society has no paid employees.

Directors' expenses

There were no Directors' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. TANGIBLE FIXED ASSETS

	Other fixed assets £
COST	
At 1 January 2022 and 31 December 2022	<u>8,574</u>
NET BOOK VALUE	
At 31 December 2022	<u>8,574</u>
At 31 December 2021	<u>8,574</u>

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2022	670,511
Additions	34,653
Disposals	(31,880)
Revaluations	<u>(67,279)</u>
At 31 December 2022	<u>606,005</u>
 NET BOOK VALUE	
At 31 December 2022	<u>606,005</u>
At 31 December 2021	<u>670,511</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Accrued income and other debtors	<u>1,542</u>	<u>1,423</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Accrued charges (insurance £2,750 + Sec Honorarium £,1600 + box)	<u>4,530</u>	<u>3,470</u>
	<u>4,530</u>	<u>3,470</u>

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. R A Wilson

The RA Wilson designated fund will be used to:

- a) Assist school leavers and students that wish to proceed to further education and would benefit from financial and practical assistance from the Society
- b) Further development of youth e.g. clubs and other organisations
- c) Develop young people's interest in music and the arts

The Entertainment fund will be used to support entertainment events held for the members and to make charitable donations to organisations as agreed by the directors.

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Undesignated funds	Designated funds	31.12.22 Total funds	31.12.21 Total Funds as restated
	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations received	6	-	6	6
Membership entry fees	-	-	-	-
Golf day income	-	1,940	1,940	-
Dinner Dance income	-	5,260	5,260	-
	6	7,200	7,206	6
Investment income				
Investment income	23,834	-	23,834	25,428
Bank interest	67	-	67	4
	23,901	-	23,901	25,432
Total incoming resources	23,907	7,200	31,107	25,438
EXPENDITURE				
Raising donations and legacies				
AGM and dinner	-	653	653	-
Race day	-	-	-	-
Golf day	-	3,300	3,300	-
Dinner Dance	-	3,610	3,610	-
	-	7,563	7,563	-
Charitable activities				
Charitable donations	6,000	-	6,000	2,500
Christmas gift	-	-	-	-
	6,000	7,563	13,563	2,500
Support costs				
Management				
Insurance	2,750	-	2,750	2,613
Postage , stationery and miscellaneous	180	-	180	-
<i>Carried forward</i>	8,930	7,563	16,493	2,613

**THE GLASGOW EASTERN MERCHANTS'
AND TRADESMEN'S SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Undesignated funds £	Designated funds £	31.12.22 Total funds £	31.12.21 Total Funds £
Management				
<i>Brought forward</i>	8,930	7,563	16,493	2,613
General expenses	-	-	-	-
	<u>8,930</u>	<u>7,563</u>	<u>16,493</u>	<u>2,613</u>
Finance				
Investment management fees	3,916	-	3,916	4,386
Governance costs				
Independent examination	600	-	600	600
Secretary's honorarium (pro rata)	1,600	-	1,600	4,800
Karena Johnston - secretarial services - (pro rata)	2,667	-	2,667	-
	<u>8,783</u>	<u>7,563</u>	<u>8,783</u>	<u>5,400</u>
Total resources expended	<u>17,713</u>	<u>7,563</u>	<u>25,276</u>	<u>14,899</u>
Net income before gains and losses	<u>6,655</u>	<u>(-363)</u>	<u>6,292</u>	<u>10,539</u>
Net income	<u><u>6,655</u></u>	<u><u>(-363)</u></u>	<u><u>6,292</u></u>	<u><u>10,444</u></u>

THE GLASGOW EASTERN MERCHANTS' AND TRADESMEN'S SOCIETY

PRESIDENTS OF THE SOCIETY SINCE Year of its Institution (1877)

Those marked with an asterisk (*) now deceased

* BAILIE ALEXANDER WADDELL 1877-1880	* MR CHARLES GORMAN 1952
* MR WILLIAM KYLE 1880-1882	* MR JOHN RAMAGE 1953
* MR JOHN KIRKLAND 1882-1884	* MR T LAIRD POTTER 1954
* MR JAMES HENDRY 1884-1886	* MR JOHN D RIDDELL 1955
* MR WILLIAM BROWN 1886-1889	* MR JAMES B MACWILLIAM 1956
* MR BAILIE H S THOMSON 1889-1890	* MR JAMES WORTON 1957
* MR BAILIE JAMES MCLENNAN 1890-1892	* MR JOHN T BUCHANAN 1958
* MR ALLAN MITCHELL 1892-1895	* MR HARRY MACNAUGHTON 1959
* MR WILLIAM ARMOUR 1895	* MR JOHN WATSON 1960
* MR JOHN BOWIE 1896	* MR A E WILLIAMS 1961
* MR JAMES TAIT 1897	* MR WILLIAM AITKENHEAD 1962
* MR T B MCCONNELL 1898	* MR ADAM ANDERSON 1963
* MR ROBERT ANDERSON, JP 1899	* MR WILLIAM ANDERSON 1964
* MR CRAIG RIDDELL 1900	* MR IAN MACDONALD 1965
* MR T F HUNTER 1901	* MR ROBERT DONALDSON 1966
* MR WILLIAM TAYLOR LDS, JP 1902	* MR JOHN MITCHELL 1967
* MR WILLIAM THOMSON 1903	* MR THOMAS B MCCONNELL, CA 1968
* MR JOHN A BARR 1904	* MR DANIEL B M WORTON 1969
* MR JAMES MURRAY 1905	* MR IAN G R WATSON 1970
* MR MALCOLM A HENDRY, JP 1906	* MR WILLIAM A ANDERSON 1971
* MR WILLIAM CLARKE 1907	* DR J B WILSON, MBE, OST.J 1972
* DR ROBERT WILSON 1908	* MR MAX LYGATE FRICS 1973
* MR CRAIG D RIDDELL 1909	* MR RONALD MCDUGALL, JP 1974
* MR DAVID BAIRD 1910	* MR NEIL MEIKLEJOHN (CLYDESDALE) 1974
* MR CHARLES C MACDONALD 1911	* MR MALCOLM MCNEILL, JP 1975
* MR WILLIAM ANDERSON, JR 1912	* MR IAN W W ANDERSON 1976
* MR ANDREW DEAS, JP 1913	MR RONALD A NICHOLSON, LLB 1977
* MR COLL M BURNSIDE 1914	* MR ROBERT BURNS 1978
* LIEUT COL WM LIGHTBODY 1915	* MR WALTER O HIBBERD 1979
* MR WILLIAM C LEE, JP 1916	* MR JOHN STEEL 1980
* MR JAMES CRAIG 1917	* MR A B BRYCE 1981
* MR D M KENNEDY 1918	MR W D PARK (SOUTHERN) 1981
* DR THOMAS M FLETCHER 1919	* MR G M CROSTHWAITE 1982
* MR ALEXANDER LINDSAY, JP 1920	* MR A S WALKER 1983
* MR JOHN M WATSON, JP 1921	* MR A MCKELVIE 1984
* MR ROBERT STEVENSON 1922	MR R J WILSON 1985
* MR DAVID KIDD 1923	* MR J P S MCNEILL 1986
* BAILIE JAMES BILLER 1924	* MR N H CAMPBELL 1987
* MR DAVID S BROWN 1925	MR H M FULTON 1988
* MR GEORGE BROWN 1926	* MR D I MUIR MA 1989
* MR WILLIAM ROBB TAYLOR, LDS 1927	* MR W S WRIGHT 1990
* MR JAMES W SHAW, JP 1928	* MR R A CARSWELL 1991
* MR JOHN K MACCRAE 1929	* MR B RAMSEY 1992
* MR W S B SIMPSON 1930	MR D MARS 1993
* MR GEORGE GORMAN 1931	DR C P MACFARLANE 1994
* MR WM M D ANDERSON, MC 1932	MR L RIGG 1995
* MR GEORGE C DUNBAR 1933	MR G MCVEAN 1996
* MR JOHN MCCONNELL, CA 1934	* MR M S HAMILTON 1997
* MR JAMES STEVENSON 1935	* MR B RAMSEY 1998
* MR JAMES W HENDRY 1936	MR G M ROSS 1999
* MR MATTHEW RIDDELL, JP 1937	MR K A MACKENZIE 2000
* MR DAVID FLINT, JP 1938	MR T G PATERSON 2001
* MR JAMES BARRIE 1939	* MR I A MACPHERSON MBE 2002
* MR WILLIAM BLACKADDER 1940	MR I W REID 2003
* BAILIE T R PATTERSON, CBE, OST. J, 1941	MR J H ROULSTON 2004
DL, JP	MR JOHN FERGUSON 2005
* MR R B THOMSON 1942	MR SCOTT C MCMASTER 2006
* MR JAMES CHRYSTAL, JP 1943	MR JONATHAN W WRIGHT 2007
* MR WM FAULDS, JP, FSI 1944	MR ANDREW HAMILTON 2008
* MR D MACNAUGHTON, MC 1945	MR TORQUIL MACFADYEN 2009
* MR J DOUGLAS TRAIN 1946	* MR T BROWN MCMASTER 2010
* DR T FLETCHER GREENHILL 1947	MR DUNCAN NORMAN 2011
* MR JAMES BROWN, JP 1948	MR STUART WARNOCK 2012
* MR HUGH M FLETCHER, JP 1949	MR LEWIS DAVIE 2013
* MR D CAMPBELL BROWN 1950	MR MARTIN WALKER 2014
* MR HERBERT J GREEN, JP 1951	MR WILLIAM WILLIAMSON 2015, 2017
	MR DAVID WIGHTMAN 2016
	MR MARCUS WHYTE 2018
	Dr ADRIAN PIEROTTI 2019-2021
	MR MICHAEL MONGOMERY 2021-2022