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The Common Good and the reform of
local government:
Edinburgh 1820-56

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2016

DECLARATION

I declare :

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ABSTRACT

The Common Good was the ancient patrimony of a Scottish burgh, and the central resource of urban government before local rates. By the early nineteenth century this revenue was under considerable strain due to rapid population growth and urban expansion. As pressure on urban institutions and resources increased, so did debts secured against the revenue stream from Common Good assets, anxieties about which triggered the campaign for burgh reform. In 1833, as the Burgh Reform Act changed the electoral basis of burgh government, Edinburgh was declared bankrupt due to levels of borrowing incurred to build and extend the New Town and to expand Leith harbour.

This thesis uses Common Good accounts as its quantitative basis. The disbursements of extant accounts for the period 1820-56 were recorded and assigned analytical categories in order to compare expenditure of different types over time. Such detailed analysis constitutes a major contribution to the existing historiography of Scottish cities and local government, providing insight into changing spending and priorities, and the effects on the unravelling of the old political order. It also facilitates discussion of the changing nature of corruption and probity in public life during a period when expectations of those holding office changed substantially.

In the 1820s burgh reform seemed likely, yet in responding to the challenges of urban government, the unreformed Council was innovative. Two case studies illustrate the contingency function of the Common Good. Whilst George IV's visit is well-known, that the Council used Common Good money to provide civic hospitality and promotion is not. The Great Fires of Edinburgh of 1824 were very damaging, especially around Parliament Square, and the Council offered a sophisticated response using the resources of the Common Good which included emergency aid to those in need, and the establishment of the first municipal fire brigade.

In 1833 Edinburgh was declared bankrupt, and the City's assets were transferred to trustees appointed for the Creditors. Without control of its finances during protracted negotiations, the new, elected Council suffered from a 'legitimacy deficit.' The Settlement Act 1838 served to 'translate' the Burgh Reform Act, 1833 to Edinburgh's needs, as it restructured municipal debt and gave Leith a portion of Edinburgh's Common Good, which meant Leith could make use of its police burgh status gained in 1833. This case shows the higher importance of local legislation to a major city rather than general acts. With the problems of the former political system resolved, Edinburgh's 1856 Extension Act expanded municipal

boundaries and transferred police powers to the Council, so moving towards a unitary authority. Neither burgh reform nor the restructuring of local government can be understood without first analysing how the Common Good was used, and this thesis takes important strides in that direction.

LAY SUMMARY

The research on which this thesis is based considers the changes in Edinburgh Town Council through an analysis of the Common Good fund between 1820 and 1856. When burghs obtained a charter from the Crown they also gained rights to lands, markets and other sources of income that collectively constituted the Common Good fund. Councils had absolute discretion over how to spend this revenue. The reliability of this income meant many individuals loaned councils money against the assurance of future Common Good revenues. Originally such funds were sufficient to meet the needs of medieval and early modern burghs, but by the early nineteenth century many were deeply indebted as they sought to adapt to the joint impact of population growth and rapid urbanisation.

All the available information about how Edinburgh spent its Common Good income was recorded, classified and analysed in detail and a broader understanding of municipal spending developed. The analysis of these accounts provided the background to an appreciation of changes in Edinburgh's municipal government in the period 1820-56.

The Common Good was a useful contingency fund – for unforeseen developments. Two case studies are considered in an effort to understand how municipal expenditure operated under Common Good arrangements. These are George IV's visit of 1822, and the Great Fires of Edinburgh in 1824. Whilst the royal visit is well-known, that the Council used Common Good money to provide hospitality and promote the city is not. The fires caused considerable damage, especially around Parliament Square, and the Council was able to offer a sophisticated response using the resources of the Common Good. This included emergency relief, pulling down dangerous buildings, and setting up the first municipal fire brigade in partnership with the police and insurance companies.

Until 1833, members of burgh councils nominated their own successors; thereafter they were chosen by adult men who owned property with a rental valued at least £10 per year. However, the City of Edinburgh was declared bankrupt in 1833. Trustees were appointed for the City's many creditors, and Common Good assets were transferred to them, meaning that the new Council was unable to take full control of the City's finances until a deal was reached with its creditors. The agreement eventually made was approved in the 1838 Settlement Act. The Council had to reduce considerably its expenditure whilst these negotiations continued and had to come to agreement with the neighbouring burgh of Leith over which, from the sixteenth century, Edinburgh had a controlling interest including a revenue stream from lands in Leith. Edinburgh Council also invested heavily in the harbour

and a long-running dispute was finally resolved in 1838 when under agreed terms Leith gained its independence from Edinburgh as a separate burgh. The examination of these issues in this thesis reveals much about the management of local finances in the formative era of rapid population expansion and urban development in the first half of the nineteenth century.

ACKNOWLEDGMENTS

This thesis began as a comparative study between Edinburgh and Birmingham at the University of Leicester. Whilst much has changed, it would be wrong not to acknowledge the part-payment of one year's fees from the alumni fund and the supervision from Roey Sweet and Rob Colls. I'd like to thank them for all their help. However, after deciding to focus exclusively on Edinburgh, I transferred to the University of Edinburgh. The support and encouragement from my supervisors Richard Rodger and Alex Murdoch has been unflinching and it has not been taken for granted.

I have received invaluable assistance from staff at all the archives I visited, as well as the university libraries at Edinburgh and Glasgow, as well as the NLS and BL. Scottish city record offices are sadly under-resourced, but fantastic archivists make up so much for this. I would especially thank Richard Hunter and Brenda Connoboy at Edinburgh City Archives whose knowledge of their material and the city's history is as remarkable as the generosity with which they have helped. Without their assistance identifying much uncatalogued material, this thesis might well have been impossible.

The human memory is too fallible for me to dare to attempt to list all who have helped. A number of historians have generously given advice on many topics, in cafes, pubs and the corridors of libraries. I would accordingly like to acknowledge wise counsel offered at various stages by Bernard Attard, Siobhan Begley, Paul Laxton and Bob Morris. There was no topic of historical enquiry on which Phil Cottrell could not provide either the authoritative answer, or the name of the person who could. In the later stages, he was sorely missed. Encouragement has come from more friends than I could hope to acknowledge here, but I am especially grateful to the unquestioning assistance from Emma Battell Lowman, Adam Barker, Ash Dodsworth, and Catriona Noble who were good enough to look at portions of this text. With apologies to Marlene Dietrich, when it comes to friends, it's the ones who'll read drafts at short notice that matter.

I am grateful to my parents for their support, not least for resisting the temptation to ask too frequently how things were going.

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NOTES ON CURRENCY

Unless stated otherwise, currency amounts are in Sterling. Where these have not be rounded to the nearest pound, they have also been converted from pounds, shilling and pence to a decimal amount. The Proper Revenue ledgers and many other accounts were kept to twelfths of a penny, and whilst this was used when calculating figures to the highest degree of accuracy, figures are rounded either to the nearest pound or penny, unless further accuracy reflects the nature of the texts being quoted.

ABBREVIATIONS

- BOEC* *Book of the Old Edinburgh Club.*
- DSL* *Dictionary of the Scots Language* (Dundee, 2004). Online at <http://www.dsl.ac.uk>, last accessed 26 August 2016.
- DNB* *Oxford Dictionary of National Biography* (Oxford, 2008 [2004]). Online at <http://www.oxforddnb.com>, last accessed 22 August 2016.
- ECA Edinburgh City Archives.
- NLS National Library of Scotland.
- RPS K. M. Brown et al., (eds), *The Records of the Parliaments of Scotland to 1707* (St Andrews, 2007-15). Online at <http://www.rps.ac.uk/trans/1535/44>, last accessed 4 July 2016.

GLOSSARY

Aliment: an antiquated term for nutrition, used in the nineteenth century to describe food provided in an institutional context.

Burgess: a citizen of a burgh with full rights as a member of civic community.

Burgh: the Scottish equivalent of an English borough: an urban community.

Causeway Mail: The Causeway Mail was ‘levied upon all hackney coaches, and upon carts, containing certain descriptions of goods coming within the royalty and liberties’.¹

Corporator: an individual member of corporation, especially an English borough corporation.

Dissenter: an individual who dissents from either the doctrine of the Church of Scotland or Church of England.

Feu: land feued is held in tenure 'in perpetuity in return for a continuing annual payment of a fixed sum of money to the owner of the land', who is the feudal superior.² (CF SND. these amounts are for a fixed amount and decline in real value over time. **Feu duties:** payments made thus were paid first in the event of bankruptcy. A **Feudal superior** was the person to whom such payments were due. A **Victual feu** was a feu for a an amount of grain or set agricultural product. If not paid in kind, paid at the market rate determined by **fiar** prices.

Fiar: oatmeal prices set in each Scottish county by juries, roughly from the early modern period to nineteenth century. The price ‘struck’ was used to set legal payments, some victual feus.³

Heritor: in Scots Law, ‘a landowner’; often specifically those ‘in regard to his liability to contribute to the upkeep of the parish church’. As a group usually influential in local administration.⁴

House of Muir: a custom due to the City of Edinburgh, ‘the Customs at the House of Muir...to be exacted for all Horses, Nolt, Sheep, Lambs, and other Bestial’.⁵

¹ PP (HC) Q[31], XXIX.1 General report of the commissioners appointed to inquire into the state of municipal corporations in Scotland, [31] pp.301-5, 326-7

² ‘Feu’, *Dictionary of the Scots Language* (Dundee, 2004), online at www.dsl.ac.uk/entry/snd/feu, last accessed 26 August 2016.

³ See discussion in chapter two.

⁴ ‘Heritor’, *DSL*, online at www.dsl.ac.uk/entry/snd/heritor, last accessed 26 August 2016.

Levee: was the formal, ceremonial rising of a monarch from his or her bed.

Liferent annuity: paid a fixed amount annually for the lifetime of a named individual.

Macer: Another word for mace bearer, the ceremonial officer who would carry the mace which served a symbol of the independence of a burgh or other institution.

Mortification: a bequest left in a will.

Multures: were traditional feudal payments. **Astricted multures** were the proportion of grain grown on certain land was paid to the Council as feudal superior whereas **dry multures** were a charge made on grain ground in the city's mills or a tax on grain ground elsewhere.

Not proven: unique legal decision available in Scottish Courts where the weight of evidence is not sufficiently strong to convict but there are grounds for the action having taken place.

Roup: a public auction by which the right to collect certain parts of the Common Good were sold to the highest bidder.

Royal burgh: A burgh which had been created by a king or queen, holding its charter directly from the Crown.

Royalty: 'an area of land or district held by or directly of the Crown, as a royal palace, the lands of a royal burgh.'⁶ In Edinburgh, the **Ancient Royalty** was roughly equivalent to the Old Town, and the **Extended Royalty** was the New Town.

Sett: the set of rules under which elections were conducted in an unreformed burgh.

Sheep bughts: either fees paid for using the Council's sheep pens when taking livestock to market, or payments in lieu of this.

Tack duties: payment made for tenancy. These could be renegotiated or cancelled unlike feus.

Thirlage: thirlage was a payment made by brewers for not using the city's mills.⁷

⁵ An Act to regulate and secure the Debt due by the City of Edinburgh to the Public; to confirm an Agreement between the said City and its Creditors; and to effect a Settlement of the Affairs of the said City and the Town of Leith. 1 & 2 Vict. cap. 55, p.809, Schedule B.

⁶ 'Royalty', *DSL*, online at www.dsl.ac.uk/entry/snd/royalty, last accessed 26 August 2016.

Vassal: possessor a feu duty.

Wynd: one of the many narrow streets in Edinburgh's Old Town.

⁷ T. Hunter and R. Paton, *Report on the Common Good of the City of Edinburgh* (Edinburgh, 1905), p.1.

CHAPTER ONE: EDINBURGH'S COMMON GOOD AND ITS CONTEXTS

On 28 August 1833, 'An Act to alter and amend the Laws for the Election of the Magistrates and Councils of the Royal Burghs in *Scotland*' received royal assent. This was the culmination of decades of campaigning for burgh reform. Where previously burgh councils had chosen their successors, from this point on, elections would be held in which adult males occupying property with an annual rental of £10 or more selected the magistrates and councillors to run the local government of Scottish burghs.¹ In Edinburgh, the first municipal election under this Burgh Reform Act was held in October, and saw incumbent magistrates unseated and Whigs elected in their place. Edinburgh's urban administration was in urgent need of restructuring, and the ensuing change of personnel was only the beginning of this process.

The day following the royal assent of the Burgh Reform Act, Edinburgh was declared bankrupt. Edinburgh's City Treasury succumbed to its borrowing, and a further Act appointed Trustees for the Creditors.² The City had borrowed heavily against future income to meet daily running costs and to undertake substantial construction projects. The two biggest charges had been laying out the New Town, and maintaining and expanding the harbour at Leith. Not only were Edinburgh's debts substantial, around £450,000 – £1.9 billion in 2015 money – but the arrangements used to borrow them were so complex that it took until 1838 to reach an agreement, which was ratified by Parliament in the Settlement Act 1838.³ The unreformed system appeared to be more stable than it was, as a lack of transparency or clear financial statements obscured the reality of a financial system which was teetering on the brink of collapse. With Burgh reform, this system collapsed. The

¹ An Act to alter and amend the Laws for the Election of the Magistrates and Councils of the Royal Burghs in Scotland. 3&4 Wm IV cap. 76. All references to legislation are from three volumes belonging to the City Clerk of all legislation relating to Edinburgh, now held in the searchroom of Edinburgh City Archives (ECA) unlisted. The Burgh Police Act (An Act to enable Burghs in Scotland to establish a general System of Police. 3&4 Wm IV. 46) separately empowered burghs without police to establish forces where there was sufficient popular support. R. M. Urquhart prepared useful guides to *The Burghs of Scotland and the Burgh Police (Scotland) Act 1833* (Motherwell, 1985), *The Police of Towns (Scotland) Act 1850* (Motherwell, 1987), *The General Police and Improvements (Scotland) Act 1862: An Introductory Note* (Motherwell, 1992).

² An Act to appoint Trustees for the Creditors of the City of Edinburgh. 3&4 Wm IV. cap. cxxii.

³ An Act to regulate and secure the Debt due by the City of Edinburgh to the Public; to confirm an Agreement between the said City and its Creditors; and to effect a Settlement of the Affairs of the said City and the Town of Leith. 1&2 Vict. cap. 55. This figure is calculated using project economic cost at K. H. Officer and S. H. Williamson, 'Five Ways to Compute the Relative Value of a UK Pound Amount, 1270 - Present, *Measuring Worth* (2016), online at <http://www.measuringworth.com/ukcompare/relativevalue.php>, last accessed 17 August 2016.

immediate aftermath of 1833 was a period of severe instability as the weaknesses of the old system were exposed. Edinburgh Town Council could not raise taxes to service this debt; the money had been borrowed against the Common Good, which one historian of Leith reckoned ‘like the widow’s cruse [lamp] it could never fail’.⁴ Yet in 1833 borrowing on security of the future income of the Common Good had reached such an extent interest payments could no longer be met.

The fundamental problem was that in 1820 Edinburgh’s local government and its finances were struggling due to the twin pressures of a growing and increasingly urban population, and rapid industrialization. The revenue from lands and rights granted by the Crown to meet the local government needs of a medieval trading community were unable to meet the problems presented by the expanding city. The Common Good describes the assets held for common benefit by Scottish burghs as the ‘ancient patrimony of the community’, initially established under royal charter with subsequent ad hoc additions.⁵ What distinguishes this unique resource is that whereas the property of an unreformed English corporation belonged only to its members, in Scotland civic property was to be used for common benefit. In 1535, an act required Common Good accounts to be presented annually ‘to be seen and considered by the lords auditors if the same was spent for the common welfare of the burgh or not’.⁶ This test would not be applicable to property common to English corporations.⁷

This thesis explores how the Common Good sat at the heart of local government in Edinburgh in the age of reform, as the city prepared to meet the challenges of urban expansion. The Common Good had important implications for burgh reform: anxieties about debts drove the campaigns. The debts which had been accrued and caused bankruptcy were so complex that it considerably impaired the new administration’s ability to reorganize local government in Edinburgh until the finances of the old administrative order had been unravelled. Anxieties persisted so that the 1848 attempt to merge the Police Commission with the Town Council and expand its boundaries failed. By considering the period 1820-56, the functioning of the unreformed system as well as the reformed system is considered. Despite the difficulties it caused, the Common Good was a privileged and resilient resource,

⁴ D. Robertson, *The Bailies of Leith* (Leith, 1915), p. 35.

⁵ Hunter and Paton, *The Common Good of Edinburgh*, p. 1.

⁶ K. M. Brown et al., (eds), *The Records of the Parliaments of Scotland to 1707* (St Andrews, 2007-15), 1535/44. <http://www.rps.ac.uk/trans/1535/44>, last accessed 4 July 2016, or: ‘to be sene and considerit be the lordis auditouris gif the samin be spendit for the commoune wele of the burgh or nocht’.

⁷ For a discussion of this see M. Noble, ‘The Common Good and Borough Reform: Leicester c. 1820–50’, *Midland History*, 41, 1 (2016), pp.37-56

and a flexible source of funds. Analysis of its expenditure provides valuable insight in to the working of local government. The Common Good was a contingent and powerful fund which enabled experiments in government and responsiveness to the needs of the expanding city on the part of Edinburgh Council prior to burgh reform. The quantitative basis of this thesis is a detailed study of all available data on Common Good disbursements – 12,262 transactions – from the period 1820-56.⁸ Through unprecedented analysis of this primary source material, a clear picture of the local government spending by Edinburgh Council during a remarkable period of reform, bankruptcy, negotiation and consolidation will be revealed.

Edinburgh's Common Good was a valuable set of diverse resources. The central element was extensive lands, which in 1820 meant the feu duties levied on the ancient and Extended Royalty.⁹ Other property and buildings included: mussel and oyster fishings; some buildings used by the University of Edinburgh; Leith Harbour and Docks; the High School; the Meadows; Bruntsfield Links; Calton Hill; Princes Street Gardens and some government buildings, including the City Chambers and Parliament House.¹⁰ The Common Good also included other assets, crucially markets and the dues payable for using them, various petty customs, corn mills and thirlage.¹¹ Whilst by 1820 these were primarily sources of revenue, they had been a core part of the autonomy of the early modern burgh trading community.

The composition of the Common Good changed during the period with which this thesis is concerned. For example, in 1849 payments made by the Edinburgh and Glasgow Railway Company guaranteed the dues paid on goods brought to the city by canal; a year later new municipal slaughterhouses were added to the Common Good and some buildings were transferred to the University in 1861.¹² The Common Good was not simply a static resource but continually evolved between 1820 and 1856. The diversity and complex history of its development have aided neither administrators concerned with the management of the Common Good nor historians.

⁸ This figure calculated from database discussed at greater length in chapter two.

⁹ In 1820 the Ancient Royalty roughly equated to the Old Town, and the Extended Royalty to the New Town respectively

¹⁰ Hunter and Paton, *The Common Good of Edinburgh*, pp.16, 29, 31-33, 1.

¹¹ Thirlage was a payment made by brewers for not using the city's mills. Hunter and Paton, *The Common Good of Edinburgh*, p.1.

¹² Hunter and Paton, *The Common Good of Edinburgh*, pp.35-7; *The Edinburgh Gazette* (24 December 1861), pp.1729-37.

Some Common Good assets entailed substantial financial commitments. The right to collect shore dues and other harbour revenues also necessitated substantial investment in the harbour which led to bankruptcy. However, the cost of maintaining and expanding port facilities to provide essential infrastructure to meet the needs of ever-expanding shipping was a primary cause of the municipal bankruptcy. Leith Harbour and Docks formed part of Edinburgh's Common Good until they were incrementally removed from Council control between 1826 and 1838. Dock capacity building did not end in the railway age, and coastal shipping remained important until the twentieth century.¹³ Property belonging to the Common Good was inalienable, and therefore could not be sold: even if it had a market value.¹⁴ Thus public property was unlike private property: as McKeon has noted, in order to own something, you must be able to disown it.¹⁵ Common Good assets were diverse and complex, and privileged and protected. All this came in to sharp focus when the Trustees for the Creditors appointed by statute following the bankruptcy found that divestment was impossible. The petty customs and other traditional revenues remained inalienable, even in the event of bankruptcy.

This chapter puts Edinburgh's Common Good in the context of how Scotland's former capital city was governed in 1820 and considers those institutions available to tackle the issues of the Victorian city. The Town Council was the most important, but the Police Commission was powerful too. Both are discussed in terms of the constitution and role in this period. The reform of these institutions is placed in terms of broader changes in British political life, and discussions in scholarship about governing the Victorian city. The Common Good is the main subject of this thesis and this introduction begins by exploring what it was and some of the implications this had for local government in the early nineteenth century.

¹³ G. Jackson, *History and Archaeology of Ports* (Tadworth, 1983). On the demands of railways on ports see pp.75-6, and the bulk trade boom 1870-1914, pp.113-9.

¹⁴ This principle of inalienability has held. *The Land of Scotland and the Common Good: report of the Land Reform Review Group* (Edinburgh, 2014) concluded that 'Common Good property...is recognised as being held inalienably'. § 14.13, p.78. Under Local Government (Scotland) Act 1973 § 75(2) local authorities must gain permission from the Court of Session or Sheriff to alienate or dispose of Common Good assets.

¹⁵ M. McKeon, *The Secret Life of Domesticity: public, private and the division of knowledge* (John Hopkins, 2005), p.14.

The Common Good gave Scottish local government a distinctive character in this period.¹⁶ The magistrates of royal burghs had recourse to funds that could meet both regular and exceptional costs. However, as much as the Common Good was an asset, it encouraged borrowing at a level which could not be sustained, and provided funds to be spent in ways which would have been politically unacceptable for rate income. Much like a credit card, it could be used to meet pressing costs, but burgh governments became so reliant on this convenient supply of money and credit that it encouraged short-termism, and ultimately led to bankruptcy. The central concern of this thesis is therefore to demonstrate that the Common Good, or rather income from the Common Good, was an important resource because it was flexible, and that the reform of Edinburgh's local government cannot be understood without careful consideration of how this money was spent. The discretionary nature of Common Good expenditure means that it reveals the priorities, concerns and expectations of those responsible for its administration to achieve public objects rather than the private interest of the councillors as individuals or as a corporate body. Its discretionary character means that it also highlights the nature of changes in local government itself. Whilst there was discretion about how funds were spent, oversight and assurance were severely limited. In 1820 Council meetings and business went largely unreported. The middle-classes exercised some influence over district police commissioners, but in 1833 they only took control of municipal affairs for the first time. Prior to 1832 the members of the Council elected its successors and the city's MP under the patronage of the Dundas family.¹⁷ The inevitable consequences of such client-patron relations were dominance, exploitation, and a certain degree of 'corruption' which by the 1830s was considered intolerable and inefficient.¹⁸

There is a keen contemporary value to this study. The transfer of Common Good assets to special Common Good Funds when burgh councils were dissolved in 1973 has granted little transparency or protection, and activists have increasingly questioned the administration of

¹⁶ On Ireland see M. Potter, *The Municipal Revolution in Ireland: a handbook of urban government in Ireland since 1800* (Dublin, 2011). The Webbs would be the obvious point of comparison for England. B. Webb and S. Webb, *English Local Government*, 9 volumes (London, 1906-29).

¹⁷ M. Fry, *The Dundas Despotism* (Edinburgh, 1992); on political culture more broadly in unreformed Edinburgh see A. Murdoch, *The People Above: politics and administration in mid-eighteenth-century Edinburgh* (Edinburgh, 1980).

¹⁸ A more sympathetic view of the unreformed electoral system in Scotland is presented in W. Ferguson, 'Electoral Law and Procedure in Eighteenth and Early Nineteenth-century Scotland' (Unpublished PhD thesis, University of Glasgow, 1957).

these assets.¹⁹ Indeed the legal literature extends to one slim volume for local government solicitors.²⁰ Historians have not made extensive use of Common Good accounts. Despite the possibility that the Common Good might be the touchstone or key to understanding Scottish local government – or as is argued here, essential to it – little attention has been paid. In Edinburgh’s case, account survival has been poor and formats inconsistent, necessitating considerable work prior to analysis.²¹ Some early accounts have been edited for Ayr, Dumbarton, and Haddington.²² In many cases some basic histories exist or reports were compiled by Town Clerks, focusing on the assets comprising the Common Good, rather than how they were used.²³ Houston demonstrated how the prices achieved when the rights to collect certain portions of the Common Good were roused by public auction can be used as an indicator of local economic confidence.²⁴ Rodger has written about how Common Good funds were used for civic promotion in the Victorian era.²⁵ Beyond this, there is no modern historiography on the Common Good. However, historians have recently shown considerable interest in the rhetorical notion of the common good in early modern and eighteenth-century England. No extended analysis of the administration of the Scottish Common Good has been

¹⁹ On the Local Government (Scotland) Act 1973, see A. C. Ferguson, *Common Good Law* (Edinburgh, 2006) pp.23-6. Nobody has done more than A. Wightman in campaigning for the Common Good. See for example A. Wightman and J. Perman, *Common Good Land in Scotland: a review and critique* (Inverness, Caledonia Centre for Social Development Commonweal Working Paper No. 5, 2005). On advocacy for Scottish land reform generally, A. Wightman, *The Poor Had No Lawyers: who owns Scotland (and how they got it)*, revised edition (Edinburgh, 2015).

²⁰ Ferguson, *Common Good Law*.

²¹ This is expanded upon in considerably more detail in M. Noble, ‘The problems and possibilities of Common Good accounts: Edinburgh c.1820-56’, *Scottish Archives*, in press. It is contended that these source problems are not particular to Edinburgh. Methodologies are discussed below in chapter two.

²² F. Roberts and I. M. M. Macphail (eds), *Dumbarton Common Good Accounts 1614-1660* (Dumbarton, 1972); G. S. Pryde, *Ayr Burgh Accounts 1534-1624* (Edinburgh, Scottish History Society, 3rd series, vol. XXVIII, 1938); H. M. Paton, ‘Haddington Records: books of the common good’, *Transactions of the East Lothian Antiquarian and Field Naturalists’ Society*, 7 (1958), pp.46-80.

²³ A. M. Munro, *The Common Good of the City of Aberdeen 1319-1887: a historical sketch* (Aberdeen, 1888); Hunter and Paton, *The Common Good of Edinburgh*; D. Stenhouse ‘The Common Good of Glasgow’, *Transactions of the Old Glasgow Club*, 3, 3 (1915-16), pp.165-79; J. Dalrymple, ‘Glasgow’s Common Good’, *Transactions of the Old Glasgow Club*, 2, 3 (1910-11), pp.334-40. Manuscript reports: Glasgow City Archives GCA DTC 6/488 and GCA MP35; Dundee City Archives DCA TC/Mis108; DCA TC/Rep889.

²⁴ The seminal study of taxation is M. Daunton, *Trusting Leviathan: the politics of taxation in Britain, 1799-1914* (Cambridge, 2001).

²⁵ R. A. Houston, ‘The Economy of Edinburgh 1694-1763’ in S. J. Connolly, R. A. Houston and R. J. Morris (eds), *Conflict, Identity and Economic Development: Ireland and Scotland, 1600-1939* (Preston, 1995), pp.45-63; R. Rodger, ‘The “common good” and Civic Promotion: Edinburgh 1860-1914’ in R. Colls and R. Rodger (eds), *Cities of Ideas: Civil Society and Urban Governance in Britain, 1800-2000* (Aldershot, 2004), pp.144-77.

undertaken. This thesis presents an important contribution by considering this material in detail.²⁶

Edinburgh in context

The expenditure of the revenue from Edinburgh's Common Good must be understood in the context of unprecedented social change. Between 1820 and 1856 the city expanded significantly, becoming physically larger and more densely populated, yet the Council's primary source of revenue, the Common Good, had increased only slightly. After the Act of Union in 1707 it was no longer a capital city, but it had many important institutions of Scottish national life including the Church of Scotland and the Court of Session. Significant changes occurred in Edinburgh's local government, and this period has been chosen as it encompasses a number of critical events: the passing of the Burgh Reform Act and municipal bankruptcy of 1833; the Settlement Act of 1838; and the transfer of Police Commission powers to the Council under the Police Act 1856. In terms of Common Good administration, Edinburgh offers much as a case study. It went bankrupt at the same time as the Burgh Reform Act was passed affording detailed insight into the arrangements around the negotiation of this complex arrangement. Importantly, there were no substantiated allegations of corruption; the bankruptcy was caused by inadequate resources being overspent in the pursuit of legitimate objects of government. By 1856 Edinburgh was suffering with those problems commonly associated with the negative externalities of the concentration of population in the industrialized Victorian City: pollution and overcrowding.

A fractured institutional response from local government left the answer to questions of responsibility and resources unclear, and hampered the efficacy of such interventions as there were. McManus assessed the extent to which the Police Commission, Town Council, Water Company, Dean of Guild Court, and parochial boards addressed public health problems in Edinburgh before 1879, reckoning that 'by far the most important contribution made by Edinburgh Town Council to the public health...was the establishment of the public slaughterhouses and the inauguration of a municipal inspection of meat'.²⁷ Indeed this was 'some 20 years before any other city' opened a municipal abattoir.²⁸ Not only was the Dean of Guild Court responsible for handing public nuisances but also dangerous tenements,

²⁶ For example see P. N. Miller, *Defining the Common Good: Empire, Religion and Philosophy in Eighteenth-century Britain* (Cambridge, 2004).

²⁷ F. McManus, 'Public Health Administration in Edinburgh, 1833-79' (Unpublished M. Litt thesis, University of Edinburgh, 1984).

²⁸ P. Laxton, 'This Nefarious Traffic: livestock and public health in mid-Victorian Edinburgh', in Atkins (ed.), *Animal Cities: beastly urban histories* (Farnham, 2012), p.112.

dealing with 134 cases between 1833 and 1856.²⁹ Hamlin's work has been important in identifying the ineffectiveness of early nineteenth-century efforts in addressing the emerging public health crisis posed by the Victorian city, and the scale of the task presented in 1848 in order to deal with this problem.³⁰ This section of the thesis considers the local and wider contexts in which Edinburgh's local government was reformed, and the two major institutions of government, the Town Council and the Police Commission, which became unified in 1856.

In 1820 the urban fabric of Edinburgh encompassed great variety. Atop the volcanic ridge was the Old Town of teetering tenements; the New Town at the foot of the cliff was expanding rapidly in the very best neo-Classical taste. Bell has challenged traditional views about the Old Town, arguing the quality of the building stock in the Old Town was much better than has generally been assumed: '[f]ew buildings were in bad condition in eighteenth-century Edinburgh, and expensive villas were still being erected *within* the town walls until the 1790s'.³¹ The move to the New Town was initially caused by the pursuit of social status, but by the nineteenth century was driven by the need for space and demographic pressure. By the end of the eighteenth century, the New Town changed from 'a well-balanced community' to one in which there were areas where it was 'impossible to live without some loss of reputation'.³²

The New Town offered refinement and taste. Youngson interpreted the development as the physical expression of Enlightenment rationality and aesthetics.³³ Edinburgh's elite continued to move from the Old Town to the New, leading to the degradation of the Old Town as yet more people were concentrated in cramped accommodation of often poor quality. The New Town continued to expand in the early nineteenth century, slowly filling

²⁹ Calculated from table 'Dangerous tenements dealt with by the Edinburgh Dean of Guild Court 1833-1879', McManus, 'Public health administration in Edinburgh, 1833-79', p.152.

³⁰ C. Hamlin, 'Muddling in Bumbledom: on the enormity of large sanitary improvements in four British towns, 1855-1885', *Victorian Studies*, 32, 1 (1988), pp.55-83; C. Hamlin, *Public Health and Social Justice in the Age of Chadwick: Britain, 1800-1854* (Cambridge, 1998).

³¹ D. Bell, *Edinburgh Old Town: the forgotten nature of an urban form* (Edinburgh, 2008), p.366.

³² Bell, *Edinburgh Old Town*, p.ix.

³³ A. J. Youngson, *The Making of Classical Edinburgh, 1750-1840* (Edinburgh, 1966). Also see, C. McKean, 'The Incivility of Edinburgh's New Town', in W. A. Brogden (ed.), *The Neo-classical Town: Scottish contributions to urban design since 1750* (Edinburgh, 1996), pp.36-45. More recently, C. Byrom, *The Edinburgh New Town Gardens: "blessings as well as beauties"* (Edinburgh, 2005). Lewis has highlighted the importance of builders. A. Lewis, *The Builders of Edinburgh New Town 1767-1795* (Reading, 2014), and A. Lewis, 'The Builders of Edinburgh's New Town 1767-1795' (PhD thesis, University of Edinburgh, 2006), (George Drummond is credited heavily with the establishment of the New Town, see Anon., *Lord Provost George Drummond, 1687-1766* (Edinburgh, 1987).

out north and west, between Princes Street, the Water of Leith, and the Haymarket. This broadly represented what was termed the Extended Royalty; the Ancient Royalty was the Old Town. Edinburgh also expanded to the south, yet autonomous communities with local government institutions of their own presented effective resistance when attempts were first made in 1848 to expand the municipal boundaries. Until 1825, Edinburgh's expansion 'had been more conspicuous and more influential than even that of Glasgow'.³⁴ The capital was growing rapidly in both the southern districts as well as to the north and west in the New Town.

Variety in the urban fabric was matched by the complexity of economic activity. Traditionally seen as a city of lawyers and professionals, with little industry, the reality is that this romanticized view is wrong. Even in 2014, an historian described Edinburgh as 'a city of lawyers'.³⁵ Certainly there was a strong professional class, but even though there were 'few staple industries', enterprise and supporting occupations were an important part of the economic mix.³⁶ Edinburgh's industrial activity had considerable environmental impact on 'the surrounding area'.³⁷ As shown in Table 1.1, consistently 63% of adult males were classed as having an industrial occupation.³⁸ Indeed, excepting the domestic sector, the majority of the figures are remarkably stable across the period.

Table 1.1: The occupational structure of Edinburgh 1841 and 1871.

Year	Professional		Domestic		Commercial		Agriculture and fishing		Industrial	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
1841	13.3	1.9	6.5	70.4	14.1	2.7	2.8	1.4	63.3	23.6
1871	12.7	4.2	3.7	55.2	16.4	5.3	3.2	0.9	64.0	34.3

Source: Rodger, 'Employment, Wages and Poverty', table 1, pp.80-81, rounded to 1 decimal place.

³⁴ L. J. Saunders, *Scottish Democracy 1815-1840: the social and intellectual background* (Edinburgh, 1950), p.81.

³⁵ D. Barrie and S. Broomhall (eds), *Police Courts in Nineteenth-Century Scotland*, 2 vols (Aldershot, 2014), I, p.12.

³⁶ Saunders, *Scottish Democracy*, p.82.

³⁷ T. C. Smout, 'Urbanization, Industrialization, and the Firth of Forth', in S. Castonguay and M. Evenden (eds), *Urban Rivers: remaking rivers, cities, and space in Europe and North America* (Pittsburgh, 2012), p.161.

³⁸ R. Rodger, 'Employment, Wages and Poverty in the Scottish Cities', in R. Rodger and R. J. Morris (eds), *The Victorian City: a reader in British urban history 1820-1914* (London, 1993), pp.73-113.

The legacy of the Enlightenment on Edinburgh went beyond architecture. The intellectual zeitgeist of the early nineteenth century owed much to the previous century. In particular, neoclassical economics held sway, especially the political economy of Adam Smith and David Hume. If there was a ‘Scottish Enlightenment’, it might well have been called the Edinburgh Enlightenment given the dominance of the capital. Beyond political philosophy, historians, sociologists, mathematicians, physicians, scientists, and engineers all prospered in a period noted for exceptional intellectual fertility.³⁹ Broadie acknowledges ‘substantial evidence that the Scottish Enlightenment continued with its character and vigour intact through the nineteenth century’.⁴⁰ A healthy civil society – the space between families and the state – in which ideas could be discussed and communal life invigorated – existed in early nineteenth-century Edinburgh.⁴¹ Morton has shown the strength of civil society in Scotland after the Act of Union, characterizing the expression of this as unionist-nationalism.⁴² Despite this modernity and unionism, the past fascinated many. Robert Adam interpreted the measured symmetry and strict proportions of neo-classicism, but tempered and adapted it so as to satisfy modern notions of civility. Scott’s historical novels and the poetry of Ossian offered a Romantic Scottish past which was extremely popular with the reading public.⁴³

Policing the city

However popular the Romanticized Scottish past, the reality of urban present presented major challenges. The Enlightenment framed a distinctly Scottish response to these problems through a more broadly-based form of civil policing, which was an essential part of the context in which the Town Council operated. Scottish police commissions held powers

³⁹ A. Broadie, ‘The Rise and Fall of the Scottish Enlightenment’, in T. M. Devine and J. Wormald (eds), *The Oxford Handbook of Modern Scottish History* (Oxford, 2012), pp.370-71.

⁴⁰ Broadie, ‘Scottish Enlightenment’, p.384. On the impact on religion see T. Ahnert, *The Moral Culture of the Scottish Enlightenment, 1690-1805* (New Haven, 2014).

⁴¹ B. Harris and C. McKean, *The Scottish Town in the Age of the Enlightenment 1740-1820* (Edinburgh, 2014), esp. p.494. For a discussion on civil society and urban governance generally see G. Morton, B. de Vries, and R. J. Morris (eds), *Civil Society, Associations and Urban Places: class, nation and culture in nineteenth-century Europe* (Aldershot, 2006).

⁴² G. Morton, *Unionist-nationalism: governing urban Scotland, 1830-1860* (East Linton, 1999), pp.9-10.

⁴³ Of the substantial literature on Adam, R. Graham, *Arbiter of Elegance: a biography of Robert Adam* (Edinburgh, 2009), is centred firmly on Adam as much as his style. David Hume reckoned that ‘this is the historical [a]ge and this is the historical [n]ation’ in response to the large number of histories being written. J. Y. T. Grieg (ed.), *The Letters of David Hume*, 2 vols (Oxford, 1932), II, p.230.

which in England were given to improvement or street commissions.⁴⁴ The cleaning of streets, the removal of rubbish and certain public health costs could be charged to the police rate. Policing innovations were vested in a separate body created with surprisingly broad powers. In Scotland, the term ‘police’ was used much earlier than in England.⁴⁵ ‘Policing’ included watching, lighting, and cleaning the streets; numbering houses and naming the streets; counting the residents; making safe dangerous houses; removing nuisances, beggars and prostitutes. This was drawn directly from the Enlightenment, and Smith’s placement of ‘cleanliness, security, and cheapness or plenty’ as ‘the second general division of jurisprudence’ or ‘police’.⁴⁶ The Police Commission was one of ‘the main players in nineteenth-century Scottish urban governance’ because of the way burghs were hamstrung by their finances.⁴⁷ If English policing developed when fear of crime became greater than the perception of the threat to liberty posed by a police force,⁴⁸ Scottish policing stemmed from policing to promote the public good.⁴⁹

Carson and Idzikowska argued that the financial problems suffered by Scottish burghs made reform more appealing, whilst the exclusion of the urban bourgeoisie and professional classes from political influence generally only served to encourage participation in policing experiments.⁵⁰ The various Common Good revenues from market and customs dues could not be significantly increased as this was either legally difficult or politically impossible. The Council’s lands were feued, which meant that the fixed annual payments could not be increased. As Lenman reckoned, ‘a growing business class did not trust the bankrupt self-perpetuating oligarchs of the old system not to plunder new developments for revenue to service old debts’.⁵¹ In Edinburgh the concentration of professional and mercantile classes were excluded from participation in local government by the closed burgh system unless they were chosen to participate by the managed political system. This thesis explores how the hybrid model of police in Edinburgh meant that the dual administration was not as

⁴⁴ See: Barrie, *Police in the Age of Improvement*; S. and B. Webb, *English Local Government: from Revolution to the Municipal Corporations Act*, 9 vols (London, 1906-29), VI, Statutory Authorities for Special Purposes (1922).

⁴⁵ Carson and Idzikowska, ‘Social Production of Scottish Policing’, pp.270-71.

⁴⁶ A. Smith, *Lectures on Justice, Police, Revenue and Arms* (London, 1896 [1776]), p.422, quoted in Barrie, *Police in the Age of Improvement*, p.12.

⁴⁷ Brunton, ‘Health, Comfort and Convenience’, pp.85-7.

⁴⁸ C. Emsley, *The English Police: a political and social history*, 2nd edition (Harlow, 1996), p.15; Policing and its context 1750-1850 (London, 1983), p.53.

⁴⁹ Barrie, *Police in the Age of Improvement*, p.13.

⁵⁰ K. Carson and H. Idzikowska, ‘The Social Production of Scottish Policing 1795-1900’, in D. Hay and Francis Snyder (eds), *Policing and Prosecution in Britain 1750-1850* (Oxford, 1989), p.283.

⁵¹ B. P. Lenman, ‘The Union of 1707 to the Franchise Reform of 1832’, in R. A. Houston and W. W. J. Knox (eds), *The New Penguin History of Scotland* (London, 2002 [2001]), p.325.

segregated as it was elsewhere. The central institutions with which this thesis is concerned are the Council and the Common Good, however the development of the Police Commission is also vital to understanding the reconfiguring of local government in early nineteenth-century Edinburgh.

Frank's *Complete System of Medical Police*, first published in German in 1779, presented a comprehensive system of policing for public health.⁵² Frank himself praised the Edinburgh medical education,⁵³ and his argument for increased public health intervention in Germany found a readership amongst Scottish medical students and physicians. State action was required in response to public health challenges: '[i]t does not suffice that a certain class of people is calmly left to look after the public health; wise laws must provide for order and advantage'.⁵⁴ The transfer from voluntary contributions from the Common Good to a police commission with rating powers represents exactly the change advocated by Frank, as the administration of the management of the city's fabric was transferred to an increasingly technical approach.

The development of modern policing in Edinburgh was slow. In 1805 the essential system of the junior "residential commissioners" and senior "general commissioners" chosen by a property-qualified, adult male electorate, to administer a body distinct from the Council with the ability to levy rates was established.⁵⁵ A limited element of representative government was included at the ward level, whilst the majority of power was vested in the General Commission which was dominated by *ex officio* Council representation. This system was adjusted and renewed over the decades, but in essence applied until 1856 when the Council assumed the policing powers with the move to a unitary authority. The Commission had the ability to tax, and created institutional and administrative structures to tackle some of the problems of the growing city, including watching, lighting and cleaning streets, and running the police courts. At the same time there was an increasingly rational approach to controlling the space of the city: it was divided into six wards, and streets were named and houses numbered. This was no mean feat given the complexity and fluidity of accommodation in the

⁵² Laxton and Rodger, *Insanitary City*; E. Lesky (ed.), *A System of Complete Medical Police: selections from Johann Peter Frank* (Baltimore, 1976).

⁵³ Lesky, *Complete Medical Police*, p.343.

⁵⁴ Lesky, *Complete Medical Police*, p.23.

⁵⁵ 45 Geo. III, cap. xxi.

Old Town.⁵⁶ This system drew heavily on Glaswegian experiences.⁵⁷ It tested the system on developed areas outside the city, or rather, beyond the reach of the City Guard.

As modern policing was established and extended to the entirety of the city in 1812, the old City Guard and military garrisons were eventually removed. A handful of guards were maintained for ceremonial functions, and to act generally in support of the police if ordered to do so by the superintendent. The cost of the guard had been met through an imposition on the inhabitants supplemented from the Common Good. They occupied an uneasy ground between military and civil, being ‘dressed and armed in all respect as soldiers’ but the under the command of the magistracy.⁵⁸ The old guard house occupied a position literally in the middle of the High Street (as shown in figure 1.2(b)). The new police in contrast, were professional and operated as a purely civil power from stations rather than barracks.⁵⁹ Between the late-eighteenth century and the first decades of the nineteenth, a wide range of experiments took place in Scottish policing, but these were generally short-lived on the grounds of expense. There was reluctance to tax, and the Common Good was overstretched as a result.⁶⁰

⁵⁶ D. Bell, *Edinburgh Old Town: the forgotten nature of an urban form* (Edinburgh, 2008); W. M. Gilbert, *Edinburgh in the Nineteenth Century* (Edinburgh, 1901), p.41.

⁵⁷ See Barrie, *Police in the Age of Improvement*; Laxton and Roger, *Insanitary City*, pp.46-7.

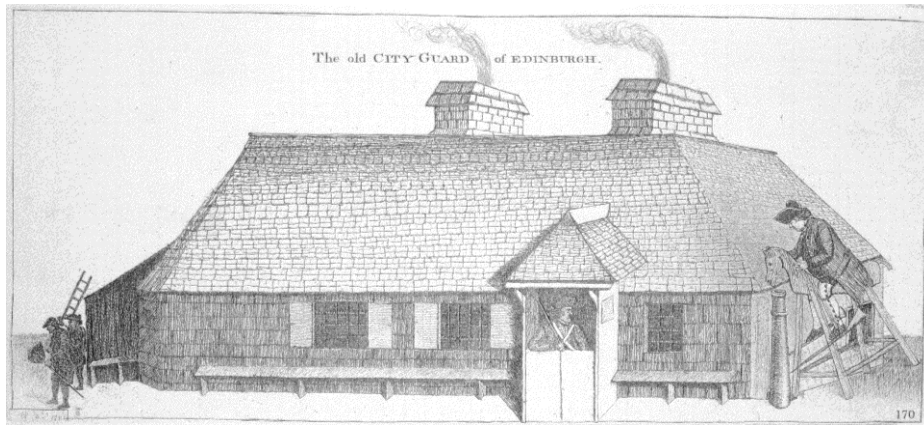
⁵⁸ R. Chambers, *Traditions of Edinburgh* (London, 1824), p.179, quoted in J. McGowan, *Policing the Metropolis of Scotland: a history of the police and systems of police in Edinburgh and Edinburghshire, 1770-1833* (Musselburgh, 2010), p.70.

⁵⁹ C. Emsley, *The Great British Bobby: a history of British policing from the eighteenth century to the present* (London, 2009), p.46 – notes the *Dispatch* frequently criticised the Metropolitan force as ‘police soldiers’.

⁶⁰ Barrie, *Police in the Age of Improvement*, pp.33-4, 111.

Figure 1.2: The Old City Guard of Edinburgh

1.2(a) City Guard House Engraving by John Kay.



Source: J. Kay, *A Series of Original Portraits and Caricature Etchings*, new edition, 2 volumes (Edinburgh 1876).⁶¹

1.2(b) The location of the City Guard House in the High Street



Note: the City Guard House is located in the middle of the High Street, the top view looking southwards towards it. This is the latest map in which this can be seen. The Ordnance Survey map of 1849 notes 'Town Guard House (Site of)'. Source: A. Kincaid, *A Plan of the City and Suburbs of Edinburgh* (1784), online at <http://geo.nls.uk/urbhist/resources/maps.html>, last accessed 14 August 2016. ©NLS. Creative Commons Attribution 3.0 Unreported Licence.

⁶¹ J. Kay, *A Series of Original Portraits and Caricature Etchings*, new edition, 2 vols (Edinburgh 1876), facing p.429, online at <http://edinburghbookshelf.org.uk/volume8/page606.html> last accessed 23 August 2016. Creative Commons Attribution-NonCommercial 2.5 Licence.

The Edinburgh Police Act 1805 appointed general commissioners who held much of the power. This included *ex officio* the Lord Provost, Dean of Guild, Deacon Convener, the President of the Court of Session, the Dean of the Faculty of Advocates, Master of the Merchant Company, and the city and county MPs.⁶² Strong Council influence prevented the fighting between the Council and Police Commission which had occurred in Glasgow.⁶³ The scope of Council control was expanded beyond the boundaries of the City Guard, in 1812 following the Hogmanay riots.⁶⁴ A broader range of politics could be accommodated within the Resident Commissioners, but they could easily be thwarted should they be found too politically ambitious by the establishment.

Edinburgh Town Council

Whereas the Police Commission collected rates to fund their activities, the Common Good was under the control of Edinburgh Town Council and administered by its officers. The early history of the Council's constitution is far from clear – Pennecuik terms it 'a garden run wild, so overgrown with weeds and brambles that it is quite impossible to trace with accuracy its original compartments'.⁶⁵ There were two tiers to the unreformed pre-1833 Council. As shown in Chart 1.2, the Ordinary Council of twenty-five comprised: the Lord Provost, the Treasurer, the Dean of Guild, and four Bailies; their seven predecessors; two representatives of the Trades Council and three of the Merchant Company, as well as six Deacons. Eight further Deacons were added to form the Extra-ordinary Council which sat only occasionally, but importantly voted to return MPs before 1832.⁶⁶ The Council chose not only the city's MP, but also its future members. A number of important officers included the Chamberlain, who kept the accounts, and the Town Clerk who was a key figure – as Maver

⁶² An Act for regulating the Police of the City of Edinburgh, and adjoining Districts; and for other Purposes relating thereto. 45 Geo. III, cap. xxi.

⁶³ S. Ewen, *Fighting Fires: creating the British fire service, 1800-1978* (Basingstoke, 2009).

⁶⁴ An Act for altering and amending an Act of the Forty-fifth Year of His present Majesty, for regulating the Police of the City of Edinburgh and the adjoining Districts; and for other Purposes relating thereto. 52 Geo. III, cap. clxxii; Laxton and Rodger, *Insanitary City*, p.49; W. W. Knox, 'The Attack of the "Half-Formed Persons": the 1811-2 Tron Riot in Edinburgh revisited', *Scottish Historical Review*, XCI, 2, 232 (2012), pp.287-310.

⁶⁵ A. Pennecuik, *An Historical Sketch of the Municipal Constitution of the City of Edinburgh* (Edinburgh, 1826), p.viii and passim.

⁶⁶ The Dean of Guild was historically responsible for trade regulation, but was also increasingly concerned with regulating the built environment in terms of nuisances and encroachment. The deacons were the heads of each individual trade or craft; the heads of all trades together comprised the Conventry, and elected their Deacon-Convener. To elect members to the Council, the Conventry produced a list of six candidates each; these were struck down to three by the Council, and the trades chose one from the remainder. See edinburghtrades.org/about and edinburghtrades.org/conventry.

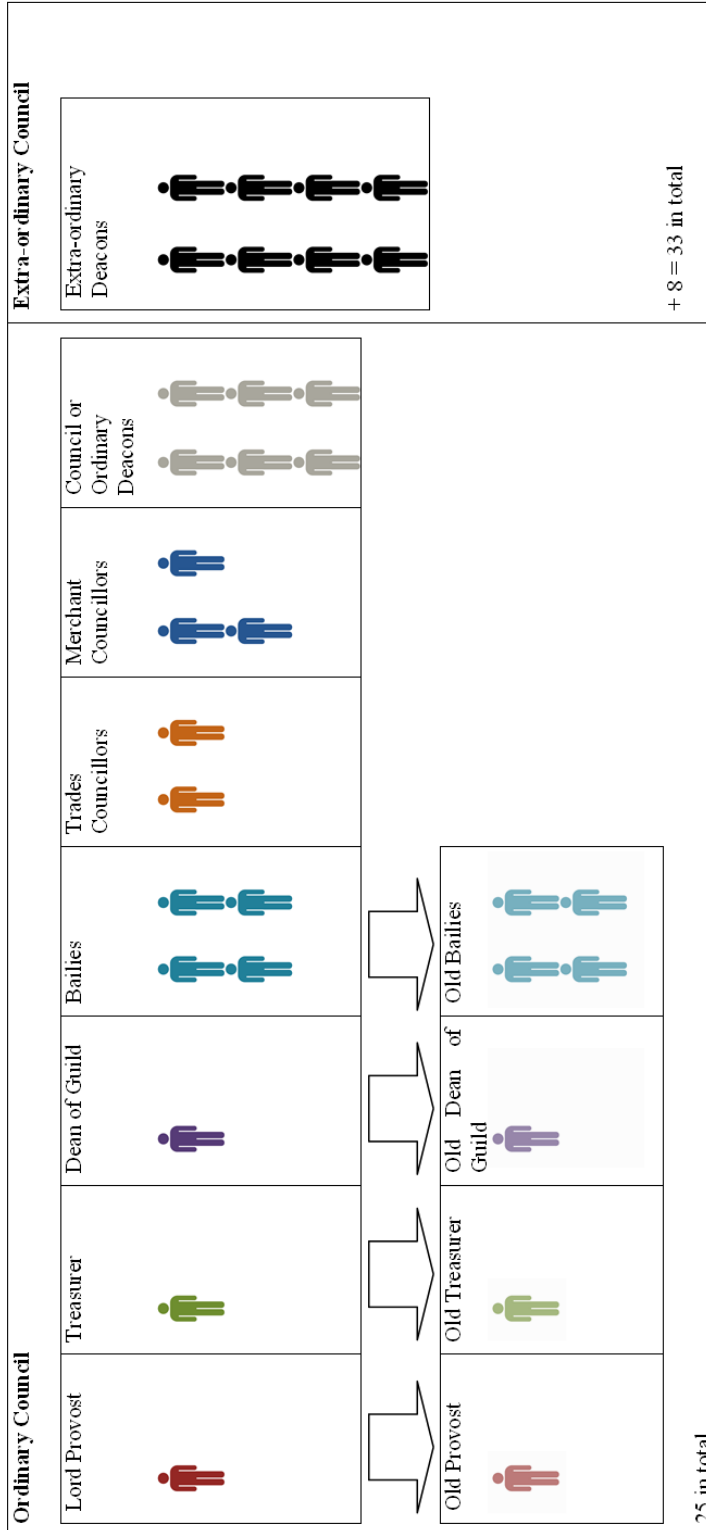
puts it 'master rather than slave'.⁶⁷ With electoral and burgh reform, this system changed to one based on property-qualified male suffrage. Indeed one of the main criticisms made of the old Scottish electoral system was that it was not actually based on real property.⁶⁸ The ruling and social elites did not overlap as strongly as might be expected. Provosts were often drawn from the upper-middle classes, and those successful in business, yet rarely belonged to the highest social stratum of the city. The famous diarist Elizabeth Grant noted that one Lord Provost, William Trotter, did not belong to the highest social elite, but 'was a tradesman of repute among his equals, and in their society he was content to abide'.⁶⁹ It is perhaps unsurprising then that ceremonial officers such as the mace and sword bearers were found necessary to support the Council's dignity, although these officers did not wield any power themselves. Crucially then, the body responsible for the administration of the Common Good, until 1833, was self-selecting, and drew substantially on the trades and merchant bodies of the city.

⁶⁷ I. Maver, 'A (North) British end-view: the comparative experience of municipal employees and services in Glasgow (1800-1950)', in M. Dagenais, I. Maver and P-Y. Saunier (eds), *Municipal Services and Employees in the Modern City* (Aldershot, 2003), p.181.

⁶⁸ Pentland, *Radicalism and Reform*, pp.18-19.

⁶⁹ A. Tod, (ed.), *Memoirs of a Highland Lady*, 2 volumes in 1 (Edinburgh, 1992 [1998]), II, pp.42-3.

Chart 1.3: The unreformed Edinburgh City Council.



Notes: Whilst nothing prevented any member being re-elected, the Provost, Treasurer, Dean of Guild and Bailies were constitutionally guaranteed re-election, as indicated by arrows.

If Cockburn is to be believed, Edinburgh Town Council had ‘almost everything in the city’ under its control, with its sole aim of pleasing the Dundas faction until burgh reform in 1833. The exercise of the parliamentary franchise was held by 33 men of the Council, who chose William Dundas from 1812-31 and Robert Dundas 1831-32. The MP for the city did not loom particularly large, but was rarely at odds with the City’s managers. Before 1832, he was chosen in conformity with the wishes of the Dundas clan; from 1832 onwards they were Liberals, and so in broad conformity with the Town Council’s politics. One pamphleteer in 1832 complained that for over a century, ‘since the Union with England, the municipal affairs of Scotland have been much neglected by English Statesmen’.⁷⁰ In any case, ‘local power in Edinburgh depended on connections with outside interests’, a patron and his political manager. It was through these channels that access to private local legislation on which innovation in government relied was gained.⁷¹ MPs were needed from time to time to present petitions and bills, but these were handled by a well-oiled parliamentary machine, or by law agents in London and influence in the Lords. There was only tension with the failure of the 1848 police and expansion bills (see chapter five).

For the main part, the Council maintained effective control over various bodies which may have appeared to be at arms-length or separate, but on closer inspections were *de facto* parts of the Council. For example, the Edinburgh Police Act 1805 established a police force. It was governed at two levels: ward commissioners represented individual parts of the city and responded to local issues, and general commissioners ran the police establishments, directed policy, and yielded most power. In Edinburgh, a number of the general commissioners were Council members *ex officio*, including the Lord Provost and Dean of Guild. On one hand, this made much sense, as it ensured good communications with the Council, and the Police Commission shared a number of its administrative officers with the Council, and parts of the Council premises in the Royal Exchange. On the other hand this was a policy which might well have been designed defensively by the unreformed Council. As Barrie and Broomhall noted, ‘police commissioners were often trenchant and vociferous political opponents of town councillors. Indeed by the 1830s, police commissions in some Scottish burghs in effect became political opponents’.⁷² Some unreformed English corporations found that

⁷⁰ Anon., *A Letter to the Right Hon. Robert Peel on the Courts of Law in Scotland* (Edinburgh, 1823), p.2.

⁷¹ A. Murdoch, ‘The Importance of Being Edinburgh: management and opposition in Edinburgh politics, 1746-1784’, *Scottish Historical Review*, 62, 1 (1983), pp.1-5. On politics more generally see *“The People Above”: politics and administration in mid-eighteenth-century Scotland* (Edinburgh, 1980).

⁷² Barrie and Broomhall, *Police Courts*, I, p.119.

improvement commissions often served as focal points for opposition; in various places, such as Leicester, corporations avoided improvement commissions partly because of this risk. Fierce political opponents of the unreformed Tory regime could still participate in civic life and serve as ward commissioners, without influencing policy. Prominent civic leaders and future provosts Adam Black and Duncan McLaren both served thus before 1833.

The Police Court was yet another separate institution responsible for government in Edinburgh, where senior councillors including the Lord Provost were *ex officio* magistrates. In England there had been a move towards a professional, trained judiciary as a key facet of the rule of law.⁷³ One keen debate was whether such stipendiary magistrates should be used in Edinburgh's Police Courts, or if it should remain Council magistrates who lacked legal training. Civic justices could 'balance judicial decisions with civic ones', which even if undesirable for the purposes of justice, may have made for efficient government.⁷⁴ Barrie and Broomhall note that criticisms from the Police Commission of the Police Courts in Edinburgh 'was testament to how fractious and bitter Edinburgh's civic administration and political life was'.⁷⁵ Similarly, the Dean of Guild, who sat on the Town Council, presided over the Dean of Guild Court, in which cases relating to nuisances in the built environment were heard.⁷⁶ Equally the County Road Trustees were charged with the maintenance of roads in the county.

As noted above, following the Act of Union in 1707, Edinburgh ceased to be the capital city of an independent country, but many of its institutions remained, even if they were partly supplanted by Westminster or Whitehall. Insofar as Scotland retained autonomy in branches of government, these bodies were headquartered in Edinburgh.⁷⁷ The Convention of Royal Burghs was a mechanism through which burghs collaborated and made representation 'regardless of whether a parliament was called by the monarch'.⁷⁸ It retained some influence, unity and solidarity after 1707, and it remained an important organization, and it met in

⁷³ Osterhammel, *Transformation*, p.1.

⁷⁴ Barrie and Broomhall, *Police Courts*, I, p.482; Osterhammel notes that salaried judges who cannot be dismissed by other institutions are part of a modern state. *Transformation*, p.607.

⁷⁵ Barrie and Broomhall, *Police Courts*, I, p.270. This comment relates to the 1850 attempt to introduce a bill of suspension of the courts was considered.

⁷⁶ The Dean of Guild Court records contain a great deal of source material see. I. Gray, 'Dean of Guild Court Records: a unique source for Scottish urban history', *Scottish Archives*, 5 (1999), pp.41-48; J. Rock, *Historical Survey of the Edinburgh Dean of Guild Court, Architectural Plans (1770-1825)* (Edinburgh, 2013), online at <https://sites.google.com/site/edinburghdeanofguild/home>; Saunders, *Scottish Democracy*, pp. 169-71.

⁷⁷ Murdoch, *The People Above*, offers a careful account of this in the eighteenth century, esp. pp.11-27.

⁷⁸ A. R. MacDonald, *The Burghs and Parliament in Scotland, c.1550-1651* (Aldershot, 2007), p.5.

Edinburgh.⁷⁹ The preservation of Scottish legal institutions had been privileged in 1707, and given the importance of lawyers to Scottish national identity in the previous period, the concentration of so many lawyers in Edinburgh was important. Murdoch has argued that by this time they had ‘ceased to make a significant faction in the city’, yet at around 1820 a small clique, of men like Francis Jeffrey, Henry Cockburn and, William Hamilton, made a crucial contribution.⁸⁰

The presence of a critical mass of lawyers in Edinburgh had a bearing on politics. Firstly, lawyers provided the Council with legal advice and served as assessors.⁸¹ Secondly, the Court of Session was part of the rhythm of urban life, sitting at the centre of elite society. Lawyers were a numerous well-heeled, high-status, educated group in the town.⁸² There was a fear in the eighteenth century that ‘Edinburgh would lose its metropolitan trappings and become merely another big northern city’.⁸³ Life in Edinburgh must have seemed different when the court was away between March and May, and August and November.⁸⁴ Thirdly, the presence of lawyers had an important bearing on reform. Many of the young Whigs who advocated reform and challenged the unreformed Council were lawyers. Legal reform did not occur in a vacuum. Reform of the Court of Session was part of the broader argument for reform, and as Phillipson has established that, ‘jury trial was a monument to the cause of

⁷⁹ There was an upturn of interest in the Convention in the late nineteenth and early twentieth century, but the literature on the Convention does not generally make much consideration in the nineteenth-century. The classic study is T. Pagan, *The Convention of the Royal Burghs of Scotland* (Glasgow, 1926). On the origin and growth see also T. Keith, ‘The influence of the Convention of the Royal Burghs of Scotland on the economic development of Scotland before 1707’, *Scottish Historical Review*, 10 (1913), pp.250-71; ‘The origin of the Convention of the Royal Burghs of Scotland, with a note on the connection of the chamberlain with the burghs’, *Scottish Historical Review*, 10 (1913), pp.384-402. Two important studies on the Convention in the early-modern period are MacDonald, *Burghs and Parliament*, and J. Toller, ‘“Now of little significancy”: the Convention of the Royal Burghs of Scotland, 1651-66’ (Unpublished PhD thesis, University of Dundee, 2010). However a great deal of the printed material on the Convention dates to this period, in addition to a number of histories, of which the best have been cited already, the Burgh Records Society published eight volumes of records 1295-1779: J. D. Marwick and T. Hunter (eds), *Extracts from the records of the Convention of the Royal Burghs of Scotland*, 8 vols. vol. 1 : 1295-1597. With extracts from other records relating to the affairs of the burghs of Scotland, 1345-1614; vol. 2 : 1597-1614. With extracts ... 1345-1614; vol. 3 : 1615-1676; vol. 4 : 1677-1711; vol. 5 : 1711-1738; vol. 6 : with a glossary of peculiar words, 1295-1738; vol. 7 : 1738-1759; vol. 8 : 1759-1779 (Edinburgh, 1870-1918).

⁸⁰ A. Murdoch, ‘The Advocates, the Law, and the Nation in Early Modern Scotland’, in W. Prest (ed), *Lawyers in Early Modern Europe and America* (New York, 1981), pp.147-63.

⁸¹ J. Finlay, *The Community of the College of Justice: Edinburgh and the Court of Session, 1687-1808* (Edinburgh, 2012), pp.1-3, 13, 34-35, 62-65, 73.

⁸² N. Phillipson, *The Scottish Whigs and the Reform of the Court of Session*, Stair Society, 37 (Edinburgh, 1990), pp.34-7.

⁸³ Phillipson, *Scottish Whigs* p.171.

⁸⁴ The Court of Session itself sat on 112 days in 1801. Finlay, *College of Justice*, p.13.

Scottish whiggery and to its conception of the Scottish whig state', made permanent in 1819.⁸⁵ The locus of all this agitation was Edinburgh.

Reform and political culture

In the traditional view 1832 was a turning point, after which reform was firmly on the agenda. The Reform Act, 1832 changed the elective basis of the House of Commons, with electorates of a consistent size chosen by standard criteria – adult males by means of a threshold property qualification.⁸⁶ Yet the franchise reform acts of both Parliament and local government did not affect the functioning of these institutions, they only changed how public representatives were selected. Parliament continued to function in the same manner. As far as local government was concerned, Parliament's key role was mediating between disparate interest groups when passing private legislation. Over the course of the eighteenth century, local acts came to outnumber the general acts passed by Parliament.⁸⁷ The statute service provided by Westminster was the deluxe option. Drafting and promoting a bill was expensive, with lawyers, promoters and parliamentary agents to be paid, as well as handsome fees to Westminster clerks.⁸⁸ Yet major towns such as Edinburgh 'preferred to use

⁸⁵ Phillipson, *The Scottish Whigs*, pp.30, 140.

⁸⁶ The extension of the franchise paradoxically served to narrow participation in elections. J. A. Epstein has argued political activities such as dining and displaying flags had deeper meaning in English political culture in this period. *Radical Expression: political language, ritual, and symbol in England, 1790-1850* (Oxford, 1994), p.164. J. Vernon's attempt to reconstruct political culture has been more controversial. Vernon has argued that 'print allowed politics to taken off the streets, it transformed the popular public and collective experience of politics to one centred upon the primarily male individual as head of the private family home'. J. Vernon, *Politics and the People: a study in English political culture, c.1815-1867* (Cambridge, 1993), p.336. M. Bentley offered a fierce critique in 'Victorian Politics and the Linguistic Turn', *Historical Journal* 4, 3 (1999), pp.883-902, suggesting it was 'the sort of account that has given post-structuralism a bad name', p.894.

⁸⁷ J. Hoppit, 'Parliamentary Legislation, 1660-1800', *Parliamentary History*, 39,1 (1996), pp.116-7, calculates a figure of 74.3 % for 1760-1800 of acts which were local in scope, rather than the unsatisfactory public/private division used by lawyers.

⁸⁸ For information on how the laws actually passed, see T. E. May, *A Practical Treatise on the Laws, Privileges, Proceedings and Usage of Parliament*, 3rd edition (London, 1855 [1844]), pp.511-624. I. Jennings offers a less technical account in *Parliament* (London, 1957), pp.454-72. Historians have done much work to improve understanding in this area. Various contributions in J. Hoppit (ed.), *Parliaments, Nations and Identities in Britain and Ireland, 1660-1860* (Manchester, 2003), esp., J. Innes, 'Legislating for three kingdoms: how the Westminster parliament legislated for England, Scotland and Ireland, 1707-1830', pp.15-47 and B. Harris, 'The Scots, the Westminster parliament, and the British state in the eighteenth century', in Connolly, Houston and Morris (Eds), *Conflict, Identity and Economic Development*, pp.124-45. J. Hoppit and J. Innes, *Failed Legislation, 1660-1800: extracted from the Commons and Lords Journals* (London, 1997) looks at why and where in the parliamentary process bills failed. J. Prest, *Liberty and Locality: Parliament, permissive legislation and ratepayers' democracies in the nineteenth centuries* (Oxford, 1990), estimated unopposed bills in the 1830s might be £1627, whilst opposed ones cost more. With this in mind, it is unsurprising that permissive legislation was so popular, as was the citing of model clauses in what he terms 'legislative meccano', pp.5-7.

local acts', so that they could tailor institutions and public regulation.⁸⁹ Morris has argued that private legislation was actually remarkably co-ordinated, and that variations were 'often in ways that were matters of style rather than...legal significance.'⁹⁰ Moreover, this incremental approach meant many English corporations chose to consolidate their powers in the 1860s under single acts.⁹¹ The volumes of statutes bound together from the Town Clerk's office in Edinburgh contain 110 items of legislation, local and general, passed between 1821 and 1856; however, few of these are directly concerned with the Common Good.⁹²

The 1830s began a programme of reform across public administration in the United Kingdom, which took several decades. This can be conceptualized as a package of eight interconnected elements for local government. Firstly, the reform of the representative basis of government, which was most easily addressed in 1833 with the £10 franchise for Scottish burghs. Secondly, a drive to cheaper, more cost-effective government, discussed above. Thirdly, officials were no longer expected to make money from public office-holding; and in Edinburgh, this was achieved by paying clerks salaries rather than fees and occasional payments. Fourthly, alongside this reform came expectations of probity reinforced through an audit culture, which also granted press access to Council meetings and accounts.⁹³ Fifthly, professional services were important to the functioning of local government. These included lawyers who facilitated legislation and property transactions, technical surveyors, and architects amongst other newer professionals. Sixthly, there was a move to evidence-led policy, which necessitated practicalities such as naming and numbering streets. Seventhly, bureaucrats collected and recorded necessary information in a regularized form to meet the needs not only of the Council, but the Police Commissioners, Parishes, the Poor Law, and other responsibilities.⁹⁴ Finally, with similar changes occurring in central government, substantial renegotiation of central-local relations occurred between Whitehall, Westminster, and the agencies responsible for local government. Where royal burghs had previously existed only by permission and charter from the Crown, without reference to Parliament, with burgh reform they now fell clearly and indisputably under the purview of Parliament.

⁸⁹ McCaffrey, *Scotland in the Nineteenth Century*, p.36.

⁹⁰ R. J. B. Morris, 'Local Government, Local Legislation: municipal initiative in Parliament from 1858 to 1872' (Unpublished PhD thesis, University of Leicester, 2014), p.233.

⁹¹ Looking at a later period, he also notes the urban focus, coherence, and a movement to consolidate existing legislation in the 1860s. Morris, 'Local Government', p.233.

⁹² Volumes now held in ECA searchroom (unlisted).

⁹³ In a sense this may be seen as an inversion of liberal governmentality, where visibility served to regulate those in power.

⁹⁴ Overlapping and complex boundaries are discussed in P. Laxton and R. Rodger, *Insanitary City: Henry Littlejohn and the condition of Edinburgh* (Lancaster, 2014), p.48, pp.76-7.

Adam Black and Duncan McLaren, councillors from 1833, loomed large in Edinburgh politics of the period. Both held the Lord Provostship, and both were MP for the city. Adam Black was amongst the first to call for reform at a meeting of the Merchant Company in 1817 (as discussed in chapter two), which ‘brought Burgh Reform to a wider audience’.⁹⁵ Black is probably the most interesting and important Edinburgh politician of the era. A bookseller who entered politics in 1817 to campaign on municipal issues, in 1822 he became a police commissioner.⁹⁶ It was in 1833 with burgh reform, however, that he joined the Council, and held the post of Treasurer in the vital years of bankruptcy and negotiation with creditors. Black was the first Dissenter to stand for the Provostship; he was unsuccessful at first, but subsequently held the office between 1843 and 1848, standing down after unsuccessfully campaigning to expand municipal boundaries in 1848. Black served as MP for the city 1856-65. Adam Nicholson, a friend of Black’s edited a volume of his memoirs, and, used with care, this is a useful source, even if at times it resembles a hagiography.⁹⁷

Another member of the first group of Whig councillors post-reform was Dissenter Duncan McLaren, who had been mentored by Black.⁹⁸ McLaren’s importance has been recognized to a greater degree insofar as a modern biography exists. He ‘cut his teeth’ in the years after Waterloo, attending an income tax meeting in 1820.⁹⁹ McLaren was also important in arranging the settlement of the city’s affairs, and had been largely responsible for the 1838 Bill which resolved affairs with creditors and Leith once and for all. In 1839 he was presented with a plate inscribed ‘for his able, laborious and successful exertions in effecting a settlement of the affairs of the City’.¹⁰⁰ Indeed McLaren was celebrated for improving trade, with better rail and canal rates, making petty customs uniform, and removing tollbars, even if he could not resolve the debate over the annuity tax which supported the stipends of Church of Scotland ministers in the city.¹⁰¹ The lives and work of Black and McLaren show the intersection of religion and politics in Scottish public life in this period. Moreover, they were important to this study because of their involvement with burgh finances in the negotiations that followed in the aftermath of the bankruptcy.

⁹⁵ C. Lumsden, ‘Adam Black: a political dissenter (1784-1874), *Records of the Scottish Church History Society*, 41 (2012), p.63.

⁹⁶ Anonymous, *Adam and Charles Black 1807-1957: some chapters in the history of a publishing house* (London, 1957), p.5.

⁹⁷ A. Nicolson, *Memoirs of Adam Black* (Edinburgh, 1885).

⁹⁸ W. Pickard, *The Member for Scotland: a life of Duncan McLaren* (Edinburgh, 2011), p.14.

⁹⁹ Pickard, *Member for Scotland*, p.11. An earlier source is J. B. Mackie, *The Life and Work of Duncan McLaren*, 2 vols (London, 1888). The first volume deals with his time in civic affairs; the second is mainly concerned with parliamentary work.

¹⁰⁰ An Old Councillor, *Mr McLaren’s Services to the City of the Edinburgh* (Edinburgh [1839]), p.1.

¹⁰¹ Mr McLaren’s, pp.1-4.

If individuals were vital to understanding political factions in this era, it is a shame that almost no diaries of prominent Scottish figures have survived. Of the sources which do survive, none are more important than Lord Henry Cockburn (1779-1854), whose *Memorials* and *Journal* have been invaluable to historians.¹⁰² The ‘Highland Lady’, Elizabeth Grant, travelled widely, and visited Edinburgh briefly in 1822, so providing some commentary on the royal visit of George IV of 1822 which was of such civic importance and is discussed in chapter five.¹⁰³ Fiction offers some insight through the novels, or “clishmaclavers”, of John Galt (1779-1839), which provide effective and affective insights into Scottish urban life and politics. Whilst novels, they were based on close observation and satire of contemporary events.¹⁰⁴ Galt recorded the culture of the long eighteenth century just as it was passing. The decades after the end of the Napoleonic Wars would see many areas of British society change.

The decades which followed 1820 were important, perhaps formative, in the reshaping of Parliament and Government for the Victorian era in the United Kingdom. Chase identified 1820 as a significant year in British political history, – society was ‘[s]ettling into a state of peace’, as ground was laid for reform.¹⁰⁵ The 1820s were, however, reactionary, and it was not until the 1830s that reform movements began to enjoy success; 1832 commenced a decade of change in many areas of government and public life. At the same time the end of the Napoleonic Wars led to serious economic problems, followed by economic expansion in

¹⁰² H. Cockburn, *Memorials of His Time* (Edinburgh, 1856); *Journal of Henry Cockburn: being a continuation of the memorials of his time, 1831-1854*, 2 vols (Edinburgh, 1874). Some correspondence published in A. Bell (ed.) *Lord Cockburn, Selected Letters* (Edinburgh, 2005). No modern biography has been written of him but a volume on the bicentenary of his birth and an entry in the *ODNB* exist. A. Bell (ed), *Lord Cockburn: a bicentenary commemoration, 1779-1979* (Edinburgh, 1979); K. Miller, ‘Cockburn, Henry, Lord Cockburn (1779-1854)’, in *ODNB*, online at www.oxforddnb.com/view/article/5771, accessed 15 October 2015 and K. Miller, *Cockburn’s Millennium* (London, 1975).

¹⁰³ Tod, *Memoirs of a Highland Lady*. C. Lodge, ‘Smith, Elizabeth (1797-1885)’, in *ODNB* (2004), at www.oxforddnb.com/view/article/38611, last accessed 15 October 2015.

¹⁰⁴ On “clishmaclavers” see J. W. Aberdein, ‘John Galt: pioneer (1779-1839)’, *Aberdeen University Review*, 23, 68 (1936), p.120. Galt’s novels included *Annals of the Parish* (Edinburgh, 1821), *The Provost* (1822), *The Member* and *The Radical* (Edinburgh, 1832). Relevant scholarly contributions include R. Hewitt (ed), *John Galt: observations and conjectures on literature, literature and society* (Lewisburg, PA, 2012), I. A. Gordon, *John Galt: the life of a writer* (Edinburgh, 1972); W. M. Brownlie, *John Galt: Social Historian* (Greenock, 1952); J. W. Aberdein, ‘John Galt: pioneer (1779-1839)’, *Aberdeen University Review*, 23, 68 (1936), pp.117-26.

¹⁰⁵ M. Chase, *1820* (Manchester, 2014), pp.204-205. W. Ferguson, ‘The Reform Act (Scotland) of 1832: intention and effect’, *Scottish Historical Review*, 45, 1 (1966), pp.105-114, identifies the particularly Scottish situation. More recent perspectives: Gordon Pentland published two articles on Scotland and Parliamentary Reform which should be cited: ‘Scotland and the Creation of a National Reform Movement, 1830-32’, *Historical Journal* 48:4 (Dec 2005) 999-1023 and ‘The Debate on Scottish Parliamentary Reform, 1830-32’, *Scottish Historical Review* 85:1 (April 2006), 102-132.

the 1830s, and a series of depressions and crashes caused by investment cycles punctuated the 1840s.¹⁰⁶ At the same time, ‘a period of permanent Liberal dominance and Conservative minority began in 1832 which was never seriously threatened until the later years of the century’.¹⁰⁷ On one hand the new politics were ushered in partly by the probity necessary to resource the Napoleonic Wars; on the other the establishment remained ‘uneasy’ in the years after 1815.¹⁰⁸ Osterhammel suggests that ‘[t]he British near-revolution of the 1780s and 1790s gave way to thirty years of conservative buttressing of the system, then to a cautious reformism from above that set the tone for the rest of the century with the electoral Reform Bill of 1832’.¹⁰⁹ Pentland has demonstrated a particularly Scottish experience of reform, and stressed the importance of the longer-run nature of the burgh reform movement.¹¹⁰

The political culture of the period was dominated by the expansion of state apparatus as a consequence of the Napoleonic Wars and contraction thereafter. The eighteenth-century British state borrowed and taxed to an unprecedented degree in order to support expanding military expenditure, and the high-water mark of this fiscal-military state was reached during the Napoleonic Wars. In a transformative moment at the start of the Wars government stock lost a fifth of its value.¹¹¹ In 1799 the wealthy were subject to an income tax for the first time, as a temporary measure in the face of Napoleon’s ambition, and one which was not rescinded until 1816. This income tax met 28% of the cost of the conflict, yet the revenue was needed still in peacetime after the urgency of an existential threat had passed, to service wartime debts.¹¹² Campaigns against the income tax served to encourage ‘a culture of public meetings’ such as those attended by McLaren and Black.¹¹³ As the old corruption waned, client-patron relationships lubricated liberally with pensions from public funds and other

¹⁰⁶ P. Mathias, *The First Industrial Nation: an economic history of Britain 1700-1914*, 2nd edition (London, 1983 [1969]), pp.206-216.

¹⁰⁷ McCaffrey, *Scotland in the Nineteenth Century*, p.47.

¹⁰⁸ See for example M. J. Turner, *Age of Unease, 1782-1832* (Sutton, 2000) for notion that unrest in the population left the state and Establishment uneasy until 1832.

¹⁰⁹ Osterhammel, *Transformation of the World*, p.525. On the period of disquiet, see Turner, *Age of Unease*.

¹¹⁰ G. Pentland, *Radicalism, Reform and National Identity in Scotland 1820-1833* (Woodbridge, 2008), p.1 6, 19, 27. Pentland has also looked at the representation of Scots in print culture and the material culture of reform, see “‘We Speak for the Ready’”, *Images of the Scots in Political Prints, 1707-1832*, *Scottish Historical Review*, XC, 1 (2011), pp.64-95; with M. Nixon, and M. Roberts, ‘The Material Culture of Scottish Reform Politics, c.1820-1884’, *Journal of Scottish Historical Studies*, 32, 1 (2012), pp.28-49.

¹¹¹ J. Uglow, *In These Times: living in Britain through Napoleon’s wars, 1793-1815* (London, 2014), p.4.

¹¹² M. Daunton, *Trusting Leviathan: the politics of taxation in Britain 1799-1914* (Cambridge, 2001), pp.24, 44-45.

¹¹³ Pentland, *Spirit of the Union*, p.11.

perquisites no longer dictated loyalties. Instead, newly-disinterested politicians increasingly relied on those proffering expert knowledge, on a professional basis, including surveyors, engineers and accountants.¹¹⁴ Accountants were for the first time trained to keep consistent records.¹¹⁵

As a result of such reforming measures the Dundas family lost its stranglehold over much of Scottish and Edinburgh politics. However, this change had not filtered down to local government. Houston catalogues the Lord Provost's roles in 1800, which 'combined the offices of sheriff, coroner, admiral for the city and liberties, president convener of the royal burghs, colonel of the trained bands, commander of the city guard, and lord lieutenant'.¹¹⁶ With the disbanding of the city guard, police duties and public health roles could be added to this substantial list. Drawing pecuniary advantage from time in local government was balanced by the considerable commitment an individual would make, and the negative consequences attendant upon this for his personal business interests. Houston notes that in the eighteenth century '[o]pportunities to make money by bending the spirit of the burgh laws and breaking their letter were legion in early modern Edinburgh'.¹¹⁷ By the 1820s much of the 'cleaning up' had already been done in Edinburgh's local government. For example whereas '[t]avern bills [had been], the largest single item of outgoings after minister salaries a century earlier in 1716, this was no longer the case by 1820'.¹¹⁸ However, the Council did maintain a degree of patronage over the University. Saunders notes that 'the university

¹¹⁴ On the rise of the expert in urban government see P. Joyce, 'Maps, Blood and the City', in P. Joyce (ed.), *The Social in Question: new bearings in history and the social sciences* (London 2002), pp.97-114. On the interchange of specialist knowledge and the importance of this to civic promotion, see L. Miskell, *Meeting Places: scientific congresses and urban identity in Victorian Britain* (Farnham, 2013).

¹¹⁵ Scotland was at the van of this development with 'an official framework for recognizing Chartered Accountants' instigated in 1854. Municipal book-keeping before this period had adhered to inconsistent standards. J. Soll, *The Reckoning: financial accountability and the making and breaking of nations* (London, 2014), p.172. The work of S. P. Walker has been crucial on the development of the Scottish accountancy profession: 'The Genesis of Professional Organization in Scotland: a contextual analysis', *Accounting, Organizations and Society*, 20, 4 (1995), pp.285-310; 'The Accountancy Profession in Scotland', in M. A. Mulhern and J. Beech (eds.) *Scottish Life and Society: volume 7: the working life of Scots* (Edinburgh, 2008), pp.288-99. For Edinburgh examples, 'Agents of Dispossession and Acculturation: Edinburgh accountants and the highland clearances', *Critical Perspectives on Accounting*, 14, 8 (2003), pp.813-15; *The Society of Accountants in Edinburgh, 1854-1914: a study of recruitment to a new profession* (New York, 1988); S. P. Walker and T. A. Lee (eds), *Studies in Early Professionals: Scottish Chartered Accountants 1853-1918* (New York, 1999); T. A. Lee, (ed.), *Shaping the Accountancy Profession: the story of three Scottish pioneers* (Routledge, 1995).

¹¹⁶ R.A. Houston, *Social Change in the Age of Enlightenment* (Oxford, 1994), p.333.

¹¹⁷ Houston, *Social Change*, p.336.

¹¹⁸ Houston, *Social Change*, p.341.

faculty [staff] seemed occupied in resisting municipal interference in academic affairs and in asserting a minimum of academic independence'.¹¹⁹

Individuals were increasingly held accountable for their actions in public office.¹²⁰ In the 1830s straight-faced lawyers like Kyd argued an English corporation's property was its own, belonging only to corporators, and not to the community at large; Commissioners sent from Parliament were fobbed off by municipal corporations that stated they were accountable only to corporators or the king.¹²¹ This complicates what was seen as acceptable behaviour, and what was genuine corruption. Individuals were being held to account. Jones suggests that:

[a]t the very least, corruption is the misuse of public office, by both elected representatives or by appointed officials for personal gain or the gain of others who are connected to the office holders as family, clients, supporters or dependants. It is a function of power exercised by those can dispense benefits and advantages.¹²²

Even if consensus on a definition of corruption cannot be reached, few would deny that the 'worst' cases in the unreformed burgh administrations were unacceptable. For example, the dealing and trading of Common Good lands discovered by the Burgh Commissioners to have taken place in other burghs at least constituted maladministration.¹²³ In other words, even if the administration had not been 'corrupt', better administration as an imperative for reform remained.

¹¹⁹ Saunders, *Scottish Democracy*, pp.315-16. One the eighteenth century context of university patronage in Scotland see J. B. Morrell, 'The Edinburgh Town Council and its University, 1717-1766', in R. G. W. Anderson and A. D. C. Simpson (eds), *The Early Years of the Edinburgh Medical School* (Edinburgh, 1976), p.46-65 and 'The Leslie Affair: careers, kirk and politics in Edinburgh in 1805', *Scottish Historical Review*, 54, 1 (1975), pp.63-82; more general discussion in R. M. Sunter, *Patronage and Politics in Scotland, 1707-1832* (Edinburgh, 1986), with a focus on how political managers exercised and controlled patronage, and the problems faced in so doing. The most in-depth treatment is found in R. L. Emerson, *Academic Patronage in the Scottish Enlightenment: Glasgow, Edinburgh and St Andrews Universities* (Edinburgh, 2008).

¹²⁰ On the structural changes underpinning this see P. Langford, *Public Life and the Propertied Englishman, 1689-1789* (Oxford, 1994).

¹²¹ S. Kyd, *A Treatise on the Law of Corporations*, 2 vols (London, 1793); F. Moret, *The End of the Urban Ancient Regime in England*, trans. M. Moore (Newcastle, 2015), pp.50-54, offers the most recent survey of the uncooperative response and legal challenges by English corporations to the Municipal Corporations Enquiry.

¹²² P. Jones, *From Virtue to Venality: corruption in the city* (Manchester, 2013), p.1 is useful despite being concerned with the twentieth century. J. Moore and J. Smith offer an important discussion of corruption with a focus on the Victorian period in 'Corruption and Urban Governance' in Moore and Smith (eds.), *Corruption in Urban Politics and Society in Britain 1780-1950* (Aldershot, 2007), p.6; the discussion pp.3-19 considers how corruption applies to urban government and the wider concept of governance, especially in the Victorian era of municipal trading and the expansive undertaking of the civic gospel.

¹²³ See discussion in chapter three below for detail.

Between 1745 and 1820, the French Revolution and Napoleonic Wars accompanied the continued internal threats from Jacobitism. Napoleon was defeated by 1815, so that the threat from both Jacobins and Jacobites appeared to have dissipated, yet lingering unease is highlighted by the extent to which a small uprising of Glaswegian weavers unnerved the establishment in 1820.¹²⁴ Although not needed, around 500 militia were called out in Edinburgh in fear of a similar uprising.¹²⁵ Notwithstanding other disturbances in Northern England which preceded it, the panic caused by events in Glasgow demonstrated that even five years after the Congress of Vienna, anxieties in the British ruling elite ran deep.¹²⁶ Proscription in the highlands after the 1745 Jacobite uprising remained in force until 1782, meaning that both weapons and tartan were forbidden.¹²⁷ In Sir Walter Scott's hands, George IV's visit to Edinburgh in 1822 (see chapter six) was made a homage to the highlands, so helping the rehabilitation of this region in to the modern Scottish identity.¹²⁸

Pentland has identified that the tax burden, the scale of mobilization, and the politicization of the middle class over the income tax imposed during the Napoleonic Wars were central to the development of Scottish political culture.¹²⁹ Collecting income tax required a functional local administration, staffed professionally. Bureaucrats, in Weber's formulation, apply rules impersonally, and are appointed on technical ability, in return for fixed financial salaries, plus superannuated pensions, rather than fees, charges and discretionary payments.¹³⁰ This is in contradistinction to those holding offices and collecting fees for each service rendered. In this period what might be termed the information state began to gather data about its citizens at an unprecedented rate through the census, civil registration, street addresses, and property

¹²⁴ The classic account attributes this to 'the social evils of the time' and 'the new socio-political philosophy' a product of the French and American revolutions. P. B. Ellis and S. Mac a'Ghobhainn, *The Scottish Insurrection of 1820*, 3rd edition (Edinburgh, 2001), p.36. Pentland has offered a modern account in G. Pentland, *The Spirit of the Union: popular politics in Scotland, 1815-1820* (London, 2011), pp.89-108 and in "'Betrayed by Infamous Spies"? The Commemoration of Scotland's "Radical War" of 1820', *Past & Present*, 201 (2008), pp. 141-73.

¹²⁵ Ellis and Mac a'Ghobhainn, *Scottish Insurrection*, p.33.

¹²⁶ See Chase, *1820*, pp.115-28.

¹²⁷ M. Pittock, 'The Jacobite Cult', in E. J. Cowan, R. J. Finlay (eds), *Scottish History: the power of the past* (Edinburgh, 2002), pp.191-208; K. M. Brown, 'Imagining Scotland', *Journal of British Studies* 31 (1992), pp.415-25; C. Kidd 'The Rehabilitation of Scottish Jacobitism', *Scottish Historical Review*, LXXVII, 1 (1998), pp.58-76. General background is found in D. Szechi, *The Jacobites: Britain and Europe, 1688-1788* (Manchester, 1994); M. Pittock, *Jacobitism* (Basingstoke, 1998) and *The Myth of the Jacobite Clans: the Jacobite army in 1745*, 2nd edition (Edinburgh, 2009).

¹²⁸ Brown, 'Imagining Scotland', p.418; on reaction more generally see J. Sack, *From Jacobite to conservative: reaction and orthodoxy in Britain, c.1760-1832* (Cambridge, 1993).

¹²⁹ G. Pentland, *The Spirit of the Union: popular politics in Scotland, 1815-1820* (London, 2011), p.7-11, 24-5 117.

¹³⁰ M. Weber, *The Theory of Social and Economic Organisation*, trans. A. M. Henderson and T. Parsons (New York, 1947), pp.333-4.

registration.¹³¹ Globally, Osterhammel identifies tendencies in state growth: the development of modern bureaucracy, taxation powers and the development of constitutional law including citizenship. These functions can be seen also at the local level in Edinburgh through taxation powers and the provision of public goods.¹³²

This thesis is concerned with the exercise of government, not politics, the central question being how the Common Good was used and reformed, in this period, rather than arguing who would have best managed it. Party politics did not apply in this period as modern political parties had not yet been formed. Until 1833 division in Edinburgh's politics was between those with access to power under the patronage of Dundas, and those excluded from participation in local government; after 1833, the central distinction was by religious denomination. Where Whig and Tory had been loose divisions, church membership was, of necessity, a matter of conscience and individuals were less likely to compromise on such matters.¹³³ After 1833, Liberal and Whig domination in Edinburgh meant that Conservatism had a minimal role in political life, other than where former Council members were ensconced in public positions outside the Council, such as road trusts and as Trustees for the Creditors established in 1833.

Instead of party politics, religion was the foundation of conviction and voting for many in public life. Religious politics were prevalent yet the extent to which organized religion informed the behaviour of administrators and those in public life, beyond those areas of direct relevance such as building more churches and the annuity tax, is hard to ascertain. Individual spirituality would be impossible to reconstruct, and again would have little demonstrable impact on approaches to issues such as public health or the establishment of a fire brigade. What is known is that some Common Good money was spent by the Council to meet obligations on the upkeep of Church of Scotland churches; other denominations did not receive this support. The "well doing", punished by the Annuity Tax, were exactly those enfranchised in 1833.

In religious terms the transformation between 1820 and 1856 was remarkable. In 1820, Scottish religious life was dominated by the Church of Scotland which was attended by the

¹³¹ P. Becker, (ed.), *Little Tools of Knowledge: historical essays on academic and bureaucratic practices* (Ann Arbor, 2000); P. Joyce, *The Rule of Freedom: liberalism and the modern city* (London, 2003).

¹³² Osterhammel, *Transformation*, pp.573-4.

¹³³ The most detailed handling of Edinburgh's electoral politics in the post-reform period is J. C. Williams, 'Edinburgh Politics: 1832-1852' (Unpublished PhD thesis, University of Edinburgh, 1972).

majority of the population.¹³⁴ In 1843 Scottish institutional religion was marked by schisms and conflict.¹³⁵ Religion was not just a context but an integral part of political life. In the Disruption of 1843 half of the congregations and a third of ministers left the Church of Scotland to form the Free Church of Scotland. This remarkable event made politics religious and religion political. Gordon argued it was the ‘single most important event in Scotland’s history since the Act of Union’.¹³⁶ The split occurred when Evangelicals and Moderates took opposing lines about who had the power to create new parishes and appoint ministers.¹³⁷ Thomas Chalmers was ‘key inspirer and organiser’ of the Disruption.¹³⁸ Chalmers’s Evangelism sprung from his concern that the Church was failing so many city dwellers, particularly in Glasgow, and his shock at irreligiousness.¹³⁹ Before the Disruption, in 1835-36, 44% of Edinburgh church-goers went to the Church of Scotland; 33% of the population joined the Free Church during the Disruption, leaving only 16% in the Church of Scotland.¹⁴⁰ The Church of Scotland had become the interest of a small minority in Edinburgh.

The Annuity Tax which supported Church of Scotland ministers in the city became one of the largest bones of contention in Edinburgh’s political life, even before the Disruption. Those refusing to pay were imprisoned, instantly becoming martyrs. In 1833, Councillor Thomas Russell, Bailie Joseph Stott and William Tait, of *Tait’s Magazine* and brother-in-law of Adam Black, were arrested for non-payment; when Tait was released he was escorted home by a large procession.¹⁴¹ The situation was exacerbated because individual stipends were raised from £300 per annum in 1807 to £650 in 1832 – a 117% increase from the equivalent of £259,600 to £504,800 in 2015 terms.¹⁴² The debate around the Annuity Tax was made more strenuous after 1843 because ‘the Free Church was so closely identified with

¹³⁴ S. J. Brown ‘Beliefs and Religions’ in T. Griffiths and G. Morton (eds), *A History of Everyday Life in Scotland, 1800 to 1900* (Edinburgh, 2010), p.116. Prof. Brown kindly provided advice on the established nature of the Church of Scotland in this period.

¹³⁵ C. G. Brown, *The People in the Pews: religion and society in Scotland since 1750* (Glasgow, 1993), p.9.

¹³⁶ G. Gordon, ‘Introduction’ in C. MacLean and K. Veitch (eds), *Scottish Life and Society: Religion* (Edinburgh, 2006), p.10.

¹³⁷ F. Lyall, ‘Church, Law and the Individual in the Twentieth Century’, in MacLean and Veitch, *Scottish Life and Society*, pp.532-36.

¹³⁸ C. G. Brown, *Religion and Society in Scotland since 1707* (Edinburgh, 1997), p.27.

¹³⁹ A. L. Drummond and J. Bulloch, *The Church in Victorian Scotland 1843-1874* (Edinburgh, 1975), p.37; Saunders, *Scottish Democracy*, pp.208-13.

¹⁴⁰ Brown, *Religion and Society*, p.4.

¹⁴¹ Lumsden, ‘Adam Black: a political dissenter’, p.62; W. Norrie, *The Annuity Tax: a memorable chapter in the ecclesiastical history of Edinburgh* (Earlston, 1912), pp.54-55, 88-9, 177.

¹⁴² Norrie, *Annuity Tax*, p.5. The Lord Provost received £1000 and this was widely seen as excessive. This is discussed below in chapter two. 2015 labour value figure computed using Officer and Williamson, ‘Relative Value of a UK Pound’, accessed 15 July 2016.

those [who were] “well doing”¹⁴³. So the double-burden fell on those who paid more anyway, but not on the wealthiest elites who would have felt it least. In 1850 *The Annuity Tax Black Book* appeared, echoing in name, typography and layout John Wade’s best-selling *Black Book or Corruption Unmasked*, which had been central to challenging those profiting from public office several decades earlier.¹⁴⁴ To warn of the perils of the Annuity Tax, its author employed a mixture of hyperbole and gothic, with black funereal borders and blackletter typeface, in a conscious attempt to connect outrage over the tax to anger over those profiting substantially from participation in public life particularly after 1815.¹⁴⁵

Governing the Victorian city

The transformation of government occurred to address questions such as: where were fires most likely to start, or which lands or wynds were most filthy? This thesis will explore the institutions of local government rather than local politics; that is, the institutions responsible for running the local state rather than debates over who should be responsible. The notion of liberal ‘governmentality’ has been used by historians to describe the regulation of urban citizens in liberal democracies of citizens.¹⁴⁶ In early-nineteenth-century Edinburgh, the police lay at the heart of regulation of the streets. Graeber, writing generally on the development of modern bureaucracy, concludes ‘police are bureaucrats with weapons’ due to the way in which the completion of paperwork dominates their time and activity, ultimately enforced with violence.¹⁴⁷ In nineteenth-century Edinburgh, this meant wooden truncheons. On one hand Graeber’s suggestion of armed-bureaucrats is polemical and

¹⁴³ Drummond and Bulloch, *Church in Victorian Scotland*, p.29.

¹⁴⁴ *The Annuity-Tax Black-Book: containing a historical account of the origin, object and operations of this opprobrious impost!! with details of the names and designations of the citizens who, for conscience sake have been made martyrs, suffering imprisonment and loss of means from clerical persecution* (Edinburgh, 1850). This aped J. Wade, *The Black Book: or, corruption unmasked*, 2 vols. (London, 1820); *The Extraordinary Black Book: an exposition of abuses in church and state* (London, 1832). See J. Clayson, E. Row and F. Row, ‘John Wade and The Black Book’, *Labour History Review*, 59, 2 (1994), pp.55-7.

¹⁴⁵ The system of place-men had begun under the Walpole government, and the wholesale corruption had largely collapsed under the new Whig administration, and the imperative of economical reform after the Napoleonic Wars. Yet the currency of the term and its anxieties remained. P. Harling, *The Waning of “Old Corruption”: the politics of economical reform in Britain, 1779–1846* (Oxford, 1996). W. D. Rubinstein, ‘The End of “Old Corruption” in Britain, 1780-1860’, *Past & Present*, 101 (1983), pp.55-86.

¹⁴⁶ Joyce, *Rule of Freedom*, has been an important text in understanding how governments in liberal democracies control citizens.

¹⁴⁷ D. Graeber, *The Utopia of Rules* (London, 2015), p.73; a great deal of information about all aspects of the functioning of Edinburgh’s police force can be found in J. McGowan, *Policing the Metropolis of Scotland, 1770-1833* (Musselburgh, 2010) and *A New Civic Order: the contribution of the City of Edinburgh Police, 1805-1812* (Musselburgh, 2013); on the use of communications including record-keeping see C. Williams, *Police Control Systems in Britain, 1775-1975* (Manchester, 2014).

reductive. On the other it is less contentious to apply this term in relation to nineteenth-century urban Scotland than contemporary discussions, due to the broader scope of policing. Stemming from the Enlightenment, policing included watching, lighting, and cleaning the streets, functions which in English towns would have been most likely vested in some other body such as an improvement commission, were what the Webbs called statutory bodies for specific purposes due to the fact they were created by acts of Parliament for strictly-defined scopes often for limited lengths of time.¹⁴⁸ Yet in Scotland, police commissions assumed functions that went well beyond crime. Indeed in Edinburgh the police ran the first modern municipal fire brigade after a disastrous fire in 1824 (see chapter six). The historical understanding of early Scottish police forces and police courts has developed considerably in recent years.¹⁴⁹ However, their broader remit has only recently started to achieve detailed scholarly attention in terms of public health, despite the importance of police commissions, which Brunton reckons to be '[t]he main players in nineteenth-century Scottish urban governance'.¹⁵⁰

In the first half of the nineteenth century attempts to control Edinburgh included the illumination of public and semi-public places through oil and then gas lighting. After 1805, police officers walked regular 'beats' maintaining a visible presence in the city. Traders were under increasing scrutiny, to ensure safety in food supply and appropriate location of noxious activities; this included the first municipal slaughterhouses (1853).¹⁵¹ Public health was addressed through various measures to ensure public health and sanitation during crises (1832).¹⁵² New and old institutions alike were involved in this. For example attempts to remove public nuisances still went through the Dean of Guild Court, but the Police Courts were also available. The first municipal fire brigade was established with bureaucratic mechanisms such as logbooks and so forth after the Great Fire of 1824, as discussed in chapter five. The removal of dirt (dung) and refuse (rubbish) from the city's streets was long a Council monopoly and responsibility. Unlike general refuse, dirt was a valuable fertilizer.

¹⁴⁸ S. and B. Webb, *Statutory Authorities for Special Purposes* (London, 1922).

¹⁴⁹ D. Barrie, *Police and the Age of Improvement: the origins and development of policing in Scotland, 1775-1865* (Cullompton, 2008); "Epoch-Making" Beginnings to Lingering Death: the struggle for control of the Glasgow Police Commission, 1833-46', *Scottish Historical Review*, 86, 2 (2007), pp. 253-77. More recently, with S. Broomhall, a focus on police summary court system: 'Making Men: media, magistrates and the representation of masculinity in Scottish police courts, 1800-35', in Barrie and Broomhall (eds), *A History of Police and Masculinities 1700-2010* (Abingdon, 2012), pp.72-101 and *Police Courts*.

¹⁵⁰ D. Brunton, 'Health, Comfort and Convenience: public health and the Scottish police commissions, 1800-70', *Scottish Archives*, 17 (2011), p.85

¹⁵¹ Laxton, 'This nefarious traffic', p.112.

¹⁵² Laxton and Rodger, *Insanitary City*.

A combination of regulations and negotiations to enforce them enabled Scottish police commissions to clean the streets.¹⁵³ Much of this relied on written records in forms and ledgers – what Becker has called ‘little tools of knowledge’.

Between 1820 and 56 there was considerable experimentation in the administration of public health. The early Victorian city, its filth, its poverty and its economic activities, caused problems, but the connexions between industrial progress and urban expansion, poverty and material circumstances, and public health crises and epidemic disease were not universally accepted. In an emergency *laissez-faire* might be set aside, but results were not guaranteed. Yet this was a period in which efforts were made to manage risk – such as setting up a fire brigade and recording information to identify likely flashpoints, which would be subjected to increased surveillance. Concerns about risk, about risk management and controlling them became important. Cities were ‘choking in filth’.¹⁵⁴ Much of the municipal action against fire, public health and crime was directed towards reducing or mitigating this risk to some degree, and by 1805 the Edinburgh Friendly Society had already insured £2.4m of property, £198m in 2015 money.¹⁵⁵

In 1821, Edinburgh was a major city, with a population of 138,235.¹⁵⁶ It had several institutions with the potential to respond to the problems of the Victorian city, but the issue of finance was central. Government had to be paid for, and the traditional base, the Common Good, buckled under the pressure. This was not a question of corruption or personal enrichment, and even under the unreformed Council innovations in government were made. The reform agenda and a lively political culture meant that a range of prospects were in view for what the City’s local government might become. All of these were, however, contingent on finance, and the looming fiscal crisis of the Common Good bankruptcy would present the major obstacle to reforming Edinburgh’s local government. Only analysis of the burgh accounts will reveal the full story.

¹⁵³ D. Brunton, ‘Regulating Filth: cleansing in Scottish towns and cities, 1840-1880’, *Urban History* 42, 3 (2015), pp.424-39.

¹⁵⁴ U. Beck, *Risk Society: towards a new modernity*, trans. M. Ritter (London: 1992 [1986]), p.21.

¹⁵⁵ R. Pearson, *Insuring the Industrial Revolution: fire insurance in Great Britain, 1700-1850* (Aldershot, 2004), p.122. Real figure calculated using GDP deflator, Officer and Williamson, ‘Relative Value of a UK Pound’, last accessed 23 August 2016.

¹⁵⁶ This figure includes Leith. J. Cleland, *Enumeration of the Inhabitants of Scotland* (Glasgow, 1828), pp.55, 77, 79.

Outline

This study is important both on its own terms, as it undertakes unprecedented analysis of municipal accounts, and for what it contributes to debates surrounding municipal finance. Analysis of Common Good accounts reveals new understandings about the reform of Common Good administration specifically and Scottish local government in general, and explores the changing ways in which both functioned. It therefore commences in chapter two with discussion of the Common Good accounts, and analysis of their contents using a database to understand how money was spent across inconsistent formats and heads of accounts (chapter two). Early attempts to reform the Common Good before the Act of Union, and the abortive attempts between 1817 and burgh reform are also considered (chapter three). This early-nineteenth-century campaign was largely driven by fears of collective liability of burgesses for debts secured against the Common Good. These anxieties posed urgent questions about what the Common Good was and how it should be administered. This provides deep and essential understanding of the distinctive character of the Common Good. Much of this debate occurred in Edinburgh, and involved actors who proved instrumental in the government of Edinburgh post-reform.

With reform came municipal bankruptcy for Edinburgh. The events around the city's bankruptcy, trusteeship and the issues raised about its relationship with Leith are examined in chapter four. This investigation highlights the special nature of Common Good debt, as well as important discussions about the balancing and functioning of centre-periphery state relations in the period, and in analysing the extent to and terms on which Whitehall was willing to provide extensive financial support for such a capital project to Edinburgh in this period. The way in which the struggle for reform continued after 1833 is also discussed, as the Burgh Reform Act had failed to address the fundamental issues, and bankruptcy led to legitimacy deficit as the new Council had no control or legal certainty over its finances.

The Common Good is a privileged asset which required exceptional handling in the event of bankruptcy. Even under the unreformed burgh Council, it was an important resource because it was flexible. The Common Good provided discretionary income as it could be applied to almost any public object. In chapter five, two remarkable occasions in the 1820s show how vital the contingency function of the Common Good was, in financing the civic response to George IV's visit in 1822, and in providing emergency response to the Great Fire of 1824. Through consideration of both political discussions and municipal accounts, the discretionary expense makes it illuminating for historians about what was considered pressing and valued as areas of collective action. Moreover, the formative nature of local

government in the 1820s is shown through various innovations, even when the system stubbornly refused to yield to pressure for political reform.

The sixth chapter considers how reform was translated to Edinburgh's particular case. Considering the municipal divorce as Leith was separated from Edinburgh's control and equipped for self-government, discussions around boundaries get to the heart of the urban polity. The debates around the attempt at establishing a Dock Company in 1827 provide an opportunity to consider the most serious allegation of corruption levied at the Council in this period, over a botched attempt to privatize the wet docks as a joint stock company, and the recriminations which followed, so relating to expectations of, and deportment in, public life. The final element deals with municipal marriage, where the dual administration of police and burgh politics was brought to an end, and the boundaries of the burgh extended to reflect the reality of the settlement, as the political community was expanded to meet the built environment and to tackle the public health and other problems in a realistic way. Initial attempts failed in 1848, but legislation was finally passed in 1856, through burgh reform in microcosm sweeping up many different bodies and microscopic polities towards unitary local government.

The conclusion draws on all of these aspects to consider the fundamental nature of the Common Good, and what it has meant for the local government of Scotland. All of this can only be understood through analysis of Common Good accounts, and how valuable flexible resources were applied and restructured. As a resource, the Common Good is valuable in its own right; but it also provides insight into the functioning of government, that would not be available otherwise. Atkinson's traditional view that burgh councils were 'both corrupt and inefficient' and that 'in every burgh there were complaints of great financial corruption', is not proven. She attributes Edinburgh and Paisley's bankruptcies to corruption, but as this thesis explores, bankruptcy in Edinburgh was a product of incompetent financial management insofar as finances were embarrassed, but this was substantially the product of overspend on urgent and necessary projects.¹⁵⁷ The Municipal Corporations Commissioners had found evidence of 'numerous superiorities...sold by the town council of Edinburgh to members...and its friends...without advertisement', but which turned out to be beneficial to

¹⁵⁷ M. Atkinson, *Local Government in Scotland* (Edinburgh, 1904), pp.66-8. S. and B. Webb, *Statutory Authorities for Special Purposes* (London, 1922), was the fourth volume in the projected series of ten volumes, of which only nine were written.

the city and at a loss to the buyers.¹⁵⁸ What the Webbs in their classic study of English local government call ‘Statutory Authorities for Special Purposes’, Atkinson dubs ‘*ad hoc* bod[ies]...created for a special purpose only’.¹⁵⁹ From the historical evidence available it is clear that corruption was not evident, and delivers the verdict of ‘not proven’.

The police burgh ‘has no [C]ommon [G]ood and therefore no discretionary power in any of its proceedings, having to stick strictly to the rules on how rates may be expended. A ‘voluntary rate for meeting emergencies’ is added in some places.¹⁶⁰ One of the fundamental conclusions is that the value of the Common Good lay in its discretionary power, that it could be spent as was needed. Its contingency function attendant upon this meant that the Council could meet the triumph of George IV’s visit and the disaster of the fire without immediately worrying about funds. The Common Good is not only a distinctive feature of Scottish Royal Burghs, but it also offers a way to “follow the money” or rather ‘reintroducing the economy’¹⁶¹ to urban history. This discussion must start with the Common Good accounts themselves.

¹⁵⁸ General report of the commissioners appointed to inquire into the state of municipal corporations in Scotland. PP (HC) 1835 [30] [31], XXIX.1 p.31.

¹⁵⁹ Atkinson, *Local Government in Scotland*, p.24. Atkinson’s volume attempts to do what the Webbs did in nine volumes. B. Webb and S. Webb, *English Local Government*, 9 vols (London, 1906-29).

¹⁶⁰ Atkinson, *Local Government in Scotland*, p.80.

¹⁶¹ R. Rodger, ‘Putting the Economy back in to the City’, *Urban History*, 42, 1 (2015), pp.167-8.

CHAPTER TWO: ACCOUNTING FOR THE COMMON GOOD

Sources on the Common Good

Edinburgh Town Council sat at the centre of a complex array of interconnected bodies of government and governance, with overlapping of personnel and responsibilities, supported by different revenue streams, constitutional bases and local acts. Based on the Common Good and the security of its future income, the Council exerted control over these bodies, through a web of direct representation, indirect influence and finance. This chapter begins with a brief consideration of the sources used and methodology developed in this thesis and discusses the core findings concerning how, where and why Common Good money was spent by Edinburgh Town Council between 1820 and 1856, and what it reveals about power and responsibility. The historical information available about the management of the Common Good is principally contained in two sets of records. Firstly, the Council Record contains the minutes of the Council meetings usually held three times per week. In addition, it contains reports from various sub-committees to which specific matters were delegated. For the period 1820-56 there are 77 volumes. Whilst these only afford a limited understanding of how decisions were made, the minutes do illuminate the official reasons for some policies and incorporate transcribed reports.¹

The second set of records is the municipal accounts. These are the most important source of material for this thesis. However, these accounts present serious problems, as their survival for this period is incomplete. It is likely that the disappearance of the main registers after 1827 may be because the former accountant, Archibald Bruce, refused to hand over the account books to the Trustees for Creditors in 1835.² Nevertheless three types of accounts have survived. Firstly, the best and most detailed are the ‘Proper Revenue’ ledgers, which exist for the year ending in 1820 through to 1827,³ based on vouchers for each payment. The term ‘Proper Revenue’ was used to refer to the Common Good ledgers. A gap exists for 1827-28. Secondly, between 1828-29 and 1832-33 a ‘multi-year’ abstract exists which

¹ ECA SL1/1/180 – SL1/1/255 – Edinburgh Council Minutes volumes 180-255.

² After legal action the Trustees appear to have given up after he asked for £30 annually for having stored the volumes. ECA unlisted – Trustees for the Creditors of the City of Edinburgh minute book no 1’, meeting 15 June 1835, p.415.

³ ECA Historical Documents Handlist, Proper Revenue Accounts 1818-19 – 1826-27.

contains details for several financial years.⁴ The majority of the data are specific per year, but in some cases an aggregate for the five years is given, which can only be divided pro rata unless more detailed information permits apportionment. Given that many annual charges remained consistent, and that larger projects did not run conveniently according to financial years, the use of averaging is appropriate. Finally, single-year abstracts exist for the financial years 1835-36, 1836-37, and 1837-38.⁵ Data on the remainder of the period have been obtained from two abstracts: one for the accounting years from 1838-39 to 1844-45, and the other for those between 1845-55 and 1854-55.⁶ The 1833-34 ten-month abstract was far from complete so has been set aside; no set survives for 1834-35.⁷ In practice there are two gaps: 1827-28, and 1833-35; for all other years there is a useable dataset.

Edinburgh's municipal accounts for this period must be treated with some care. This is the case for many local public accounts in this period.⁸ Increasingly, merit was seen in accounting for money spent by public bodies and auditing those accounts, both to a higher governmental authority and to the constituents, that is to the electorate, ratepayers, public, subscribers or shareholders. The Municipal Corporations Act for England used the terms received and disbursed, implying 'publication of an operating statement but not a balance sheet'. The elective audit was the 'equivalent of the amateur/shareholder audit' used in railway companies, the logic behind which was that ratepayers 'had a direct interest in ensuring that the municipal affairs were properly conducted'.⁹ A centrally-appointed audit

⁴ ECA Unlisted, Abstracts of Accounts. Joseph McGregor, Accountant, View of the revenue and expenditure of the City of Edinburgh on an average of five years from the 1st of October 1828, to 1st of October 1833.

⁵ ECA Unlisted, Abstracts of Accounts. Abstract view of the revenue and expenditure of the corporation of Edinburgh from 14th September 1835, to 14th September 1836; from 14th September 1836 to 14th September 1837; from 14th September 1837 to 1st August 1838.

⁶ ECA Unlisted, Abstracts of accounts. Abstract views of the revenue and expenditure of the corporation of Edinburgh for the seven years ended at 1st August 1845; for the ten years ended at 1st August 1855.

⁷ ECA Unlisted, Abstracts of Accounts. Abstract view of the revenue and expenditure of the corporation of the City of Edinburgh for ten months from 13/11/1833 to 13/9/1834.

⁸ Walker has noted that the pre-reform Poor Law overseers in England 'were often incompetent accountants', and points to the Webbs' assertion that that 'deficient auditing of the parish accounts enabled widespread corruption by local officials'. Whilst the English system was reinvented in 1834, it was not until 1845 that the Scottish Poor Law was reformed. S. P. Walker, 'Expense, Social and Moral Control: accounting and the administration of the poor law in England and Wales', *Journal of Accounting and Public Policy*, 23 (2004), pp.104-5. Whilst the parish funds are not directly comparable, in many areas they represented the main agency of local government, especially in new urban centres. Coombs and Edwards, writing of the reformed English municipal corporations after 1835, observe that 'accountability of an agent to his principal involves two things: presenting account of dealings, and subjecting himself to an examination thereof'. H. M. Coombs and J. R. Edwards, 'Accountability of Municipal Corporations', *Abacus*, 29 1 (1993), p.27.

⁹ Coombs and Edwards, 'Accountability of Municipal Corporations', p.32.

would have been hard to justify for self-financing corporations. As more money came from central government, Coombs and Edwards argue, the acceptability, and indeed necessity, of audits became greater; as they traded more, so too the need of commercial audit grew. In this period, accounts were kept, audited, and at times, abstracts published.

The Common Good from an accounting perspective

The Common Good's status was distinct and discrete from other municipal funds, such as rate income, revenue from fines levied in the burgh court, and any other form of taxation or charitable bequest.¹⁰ From an accounting perspective things were clearer, because an item was either included in the Common Good accounts, or recorded somewhere else. The key aspect in relation to accounts was that the Common Good was non-rate income. A 1905 report prepared by two clerks stated:

The term "municipal" is applied to the Common Good and the administration of the City under the Royal Charters and Common law ... "police" or "establishment of police" is applied not merely to the watching of the City but to the whole statutory administration and finance of the Town Council.¹¹

After the 1856 merger of the Council and the Police Commission, maintaining the distinction would have been an operational necessity. Indeed, even before this, overlapping personnel made clarity important. Account ledgers from the 1820s make reference to a distinct 'Common Good', when other items on the list were Common Good property.¹² The Proper Revenue ledgers, for the year ending 1825 list the following heads of charge:

¹⁰ In the early modern period, the Parliament of Scotland exceptionally allowed burghs to tax temporarily to supplement the Common Good due to particular circumstances. See discussion in chapter three below.

¹¹ Hunter and Paton, *The Common Good of Edinburgh*, p.2.

¹² This problem was not unique to Edinburgh. Glasgow's Common Good 'was derived from land rents, burgess admission fines and several petty customs'. McGrath, 'The Medieval and the Early Modern burgh', in T. M. Devine, and G. Jackson (eds), *Glasgow: volume I: beginnings to 1830* (Manchester, 1995), p.34.

Figure 2.1: Transcription of heads of charge in Proper Revenue ledger for 1824-25

Branches [portions] of revenue in collection: annuity, seat rents, multures
and assessment in lieu of impost.
Common Good
Shore dues at the Port of Leith
Vassals Compositions
Feu duties in the Extended Royalty, ancient royalty, Leith, Canongate and
Portsburgh,
Tack duties in ancient royalty
Feu duties of mills
Interest incurred on bonds
Rents of Bellevue
Dues on goods sent per the Union Canal
Revenue arising from stock in public companies
To miscellaneous articles of charge¹³

Source: ECA Historical Documents Handlist – Proper Revenue Accounts 1824-25, p.6.

In these accounts, the Common Good referred to those parts of the Proper Revenue which were realised by auction: the right to operate the Causeway Mail, house of muir, sheep bughts, the weigh house,¹⁴ and to collect the imposts on ale and the merk per pack or tun.¹⁵ The medieval charters which granted both Royal Burgh status and the Common Good, included rights to trade domestically and internationally, as well as to hold various markets. The markets themselves and the fees charged to use them formed part of the Common Good, and by 1820 this comprised a considerable number of markets: fruit, green, fish, poultry, bread, flesh, fish meal, corn, land and cloth markets and collect dues payable by those using them. The distinct characteristic, other than the way in which the monies were realised, was that they clearly related to the medieval charters granting market and trading rights. In the nineteenth-century the term Common Good was used to describe a subset of the Proper Revenue. However, today all of the Proper Revenue would now be called Common Good. This confusing usage was of pertinence under the bankruptcy when certain portions of the Proper Revenue including those considered part of the Common Good were judged

¹³ ECA Historical Documents Handlist – Proper Revenue Accounts 1824-25, p.6.

¹⁴ The facility for weighing goods sold at markets and charges made for the use of this.

¹⁵ The impost was originally a charge on wine but was commuted to an assessment under An Act for opening an easy and commodious Communication from the High Street of Edinburgh, to the Country Southward; and also from the Lawn Market to the New extended Royalty of the North, and for enabling Trustees to purchase Lands, Houses, and Areas for that Purpose; for widening and enlarging the Streets of the said City, and certain Avenues leading to the same; for rebuilding or improving the University; for enlarging the Public Markets, and Communications thereto; for regulating certain Taxes; for lighting the said City; for providing an additional Supply of Water; for extending the Royalty of the said City; and for levying an additional Sum of Money for Statue Labour in the Middle District of the Count of Edinburgh. 25 Geo. III, cap. 28. See also 1 & 2 Vict. cap. 55, p.809 Schedule B.

inalienable. What constituted the Common Good was not always clear, but property acquired under legislation cannot be Common Good.¹⁶

Other revenues

Other revenues were available to fund municipal action, of which two were especially important.¹⁷ Firstly, and most substantially, the Police Revenue was an annual assessment levied by the Police Commission. This was rate income, and fundamentally different to the Common Good, collected under specific legislation for specified purposes. As can be seen in Table 2.2, in the years ending 1820 and 1838, this revenue had an average income of £21,171, and under expenditure, 49% went on watching, 28% on lighting and 23% on cleaning the streets. Unlike the Common Good, there was no margin for discretionary expenditure, and disbursements were subject to careful scrutiny as taxation was and is invariably politically unpopular. For example, the costs of King George IV's visit could not have been met out of this revenue.

The other important revenue which the Council administered until 1861 was the College Revenue. Since the Reformation, income previously given to priests and clergy was applied by the Council under royal charter for 'Colleges for learning and upbringing of the youth'.¹⁸ Mortcloths could provide a valuable source of revenue to councils. They were the communal

¹⁶ Dundee also suffered financial problems due to its docks. When legal clarification was obtained in 1896 as to what constituted Dundee's Common Good – feus and salmon fishing inter alia – the Council borrowed until bankrupt. B. P. Lenman, *Enlightenment and Change: Scotland 1746-1832*, 2e (Edinburgh, 2009 [1981]), p.214. DCA Unlisted 'Report by the Town Clerk of Dundee on the Common Good, 23 April 1896'; DCA TC/Rep 889 'Report by the Town Clerk on the Common Good 29 April 1922. The affairs were mixed with those of the Hospital, see *Charters, Writs and Public Documents of the Royal Burgh of Dundee, the Hospital and Johnston's Bequest 1292-1880* (Dundee, 1880). Ferguson, *Common Good Law*, pp.68-75, 80-2. Ferguson's examples are later than this period except burial grounds. Cemeteries were one category of asset which the Trustees attempted to sell during the bankruptcy.

¹⁷ Of less importance, the Dean of Guild Revenue comprised some funds collected in St. Giles and some Leith shore dues. Until the Reformation, the Guild was responsible for the upkeep of St Giles' church. By 1820, these were used to defray a small proportion of the costs of the upkeep and feu duties for Lady Yester's Church. See T. Hunter, 'Preface' to R. Adam (ed.), *Edinburgh Records: the burgh accounts: volume II Dean of Guild's accounts, 1552-1567* (Edinburgh, 1899), pp.v.-vii; M. H. Port, 'The Office of Works in Scotland' in J. Mordaunt Cook and M. H. Port (eds.), *The History of the King's Works: vol. VI, 1782-51* (London, 1973), p. 251; ECA Unlisted - Statements Respecting the Affairs of the City of Edinburgh as at Martinmas 1818 (Edinburgh, 1819), p.3.

¹⁸ In 1861 the University relinquished its right to the College Revenue as part of a broader settlement which put its finances on a modern footing. A. Grant, *The Story of the University of Edinburgh During its First 300 years*, 2 vols (London, 1884), I, pp.99-100.

drapes used on coffins at funerals, for which hire payments were made. Between 1609 and 1861, the fees paid for the use in Edinburgh were used for the College.¹⁹

Table 2.2: Edinburgh Police Commission income and expenditure (£ nominal) (Years ending 1820-1838)

Year ending	Income	Expenditure						Total
		Watching		Lighting		Cleaning		
		£	%	£	%	£	%	
1820	23,466	10,619	56	4,660	25	3,728	20	19,007
1821	16,834	10,228	57	4,401	24	3,400	19	18,029
1822	15,551	10,324	51	6,104	30	3,640	18	20,068
1823	20,021	10,676	52	6,236	30	3,593	18	20,505
1824	20,502	11,331	56	5,486	27	3,475	17	20,292
1825	21,830	10,753	50	6,747	32	3,818	18	21,317
1826	23,742	11,668	48	8,329	34	4,458	18	24,454
1827	27,369	13,357	50	8,747	33	4,671	17	26,775
1828	31,118	13,892	52	8,595	32	4,400	16	26,887
1829	25,345	11,465	50	7,261	31	4,351	19	23,077
1830	22,304	10,909	52	6,227	30	3,878	18	21,015
1831	22,153	11,093	51	6,586	30	4,166	19	21,846
1832	21,024	11,507	50	7,022	31	4,319	19	22,848
1833*	N/A	12,519	51	7,525	31	4,599	19	24,643
1834*	21,389	11,676	58	6,506	32	2,050	10	20,233
1835*	N/A	11,581	41	5,974	21	10,419	37	27,974
1836†	28,110	12,135	42	5,799	20	10,682	37	28,615
1837	29,365	11,708	42	5,788	21	10,448	37	27,944
1838	32,131	13,198	42	6,746	21	11,807	37	31,751
Average	21,171	11,613	49	6,565	28	5,363	23	23,541

Notes: Rounded to nearest £. Estimated figures are given for those years indicated by *; for year ending 1836, indicated by †, estimated expenditure is given, but the revenue figure is that which was actually realized. Discrepancies between income and total expenditure reflect surplus and deficit budgets; percentages are of total expenditure. Sources: ECA ED9/24 Edinburgh Police Commission Abstracts of Accounts: ED9/24/1, ED9/24/2, ED9/24/4; ED9/1/7 Edinburgh Police General Commissioners Minute Book 7, pp.19-21; ED9/1/8 Minute Book 8, pp.72-3, 227-8, 307-308.

¹⁹ Grant, *University of Edinburgh*, II, p.218. Also see I, pp.215-28. D. B. Horn, *A Short History of the University of Edinburgh 1556-1889* (Edinburgh, 1967), pp.20-21, 170-1. Universities (Scotland) Act 1858 empowered the University and regulated much of its affairs; the University of Edinburgh Property Arrangement Act 1861 saw £50 a year lost to the High School as well as the College Revenue Proper. pp.170-1.

Methodologies

The calculation of precise real figures for municipal expenditure is vital to understanding patterns accurately over time.²⁰ To calculate real expenditure, nominal disbursements must be adjusted by an appropriate price index. Despite the complexity of its expenditure, for the main part, the Council did not operate as a wholesale customer, so retail prices are a more relevant deflator. Calculating a basket of goods and services would be beyond the scope of this study. Existing deflators are unsatisfactory. For example, the widely used Gayer, Rostow and Schwartz index finishes in 1850, and uses London prices. This is inappropriate in a regional economy with high transport costs. Moreover, their index is dominated by the *Gazette* average for wheat in England and Wales.²¹ A Scottish index would put much greater emphasis on oats, the essential food for Scottish labourers throughout the period under consideration.²² Edinburgh's economy should be understood within the context of its hinterland and so a local or regional deflator is appropriate.²³ Whilst Flinn argues that in most cases different indices show very similar patterns, as Hunt has shown, the uneven nature of the industrial revolution meant substantial regional variation in wages as Edinburgh changed from being a low wage area in the late eighteenth century to a medium wage one by the middle of the nineteenth, converging with higher London wages.²⁴ Hunt demonstrates how in 1794-5 Scotland was a low-wage country, yet by 1833-45 Edinburgh had become a medium-wage county.²⁵

²⁰ The standard of living debate was concerned with adjusting nominal wages for price changes during the industrial revolution. Crafts critiqued the datasets used by economic historians because they often lacked rental data. N. F. R. Crafts, 'Real Wages, Inequality and Economic Growth in Britain 1750-1850: a review of recent research', Scholliers, (ed.), *Real Wages in Nineteenth and Twentieth-century Europe: historical and comparative perspectives* (New York, 1989), p.77.

²¹ A. D. Gayer, W. W. Rostow and A. J. Schwartz, *The Growth and Fluctuation of the British Economy 1790-1850*, rev. ed, 2 vols (Brighton, 1975 [1953]), I, pp. 275, 461-500.

²² R. Mitchison, 'The Movements of Scottish Corn Prices in the Seventeenth and Eighteenth Centuries', *Economic History Review*, 18, 2 (1965), pp.278-91.

²³ T. C. Smout and M. Stewart, *The Firth of Forth: an environmental history* (Edinburgh, 2012), presents a careful reading of the environmental history of the region and the ecological context of the capital.

²⁴ M. W. Flinn, 'Trends in Real Wages, 1750-1850', *Economic History Review*, 27, 3 (1974), p.400.

²⁵ E. H. Hunt, 'Industrialization and Regional Inequality: wages in Britain, 1760-1914', *Journal of Economic History*, 46, 4 (1986), pp.940, 942. For 1794-5 low wages were those between 4s 6d and 6s 6d; high were those above 8s 8d, of which there were none in Scotland, but much of northern England was. By 1833-45 Midlothian was classed as medium wage, however neighbouring West and East Lothian were low-wage counties. Low wages were between 6s 8d and 9s 0d; high wages were over 10s 8d.

Table 2.3: Edinburgh Carpenter's wages in relation to those in London

(% based on summer daily rate)

Year	%
1765	42
1795	46
1843	62
1886	70
1906	87

Source: Hunt, 'Industrialization and regional inequality', p.397.

Bowley illustrated the volatile nature of the local labour market, using the carpenter's day wages.

Table 2.4: Edinburgh Carpenter's wages, shillings per week

Date	Range (s)
1810-22	15-18
1823-24	23-25
1825	n/a
1826-27	14-15
1828-51	15-18
1852	18

Source: A. W. Bowley, 'The Statistics of wages in the United Kingdom during the last hundred years: Part VII: wages in the building trades: Scotland and Ireland', *J. Royal Statistical Society*, LXIII (1900), pp.496-7.

These data reflect both volatility and periods of stability: 'no evidence [was] found of any change...between 1832 and 1843'.²⁶ The collapse in the building industry was reflected in the drop in wages of 1826. British data may be more complex.²⁷ These modest fluctuations equated to substantial variations in pay-packets. Building wages peaked in 1824 with high bread prices caused by the Corn Laws, post-war inflation, and the resolution of uncertainty over feuing.²⁸

Edinburgh fiar prices

The solution to the problem of needing a local deflator, dominated by oats, and available for the entire period 1820-56 lies in the use of fiar prices, a local price for oatmeal. Fiars were 'struck' in all Scottish counties; local juries 'struck' the price of fiars at Candlemas, reflecting what was felt to be fair for oatmeal 'grown and bought inside the county'.

²⁶ Bowley, 'Statistics of Wages', pp.485, 496-7.

²⁷ C. Feinstein, 'Pessimism perpetuated: real wages and the standard of living in Britain during and after the industrial revolution', *J. Economic History*, 58, 3 (1998), pp.652-3.

²⁸ R. Rodger, *The Transformation of Edinburgh* (Cambridge, 2001), p.67.

Sometimes prices were agreed for other commodities, but a price for oatmeal was agreed in all counties.²⁹ Fiars were used ‘as a basis for the settlement of the various fixed payments such as feu duties and rents, and also for legal processes’, as well as ministers’ stipends.³⁰ Oatmeal had a legal and monetary, as well as a dietetic function.³¹ Some issues remain: calculations were not uniform; juries were not always correctly formed; the Act of Sederunt under which fiars were calculated was not always detailed enough to be followed precisely.³² A mixture of conservatism and legalism meant figures were calculated for increasingly rare crops.³³ However fiar prices do offer historians a degree of consistency. Until 1827 local measures were used, but as Mitchison notes the variations were not so substantial as to prevent comparison.³⁴

The series of fiars presented in Appendix A was compiled from various data sources, and a weighted average converted the ‘fiar year’ to the accounting one: 49 from the preceding year and 316 from the year in which the accounting year ended. The moving average distinguishes between minor short-term incidents and more general trends. In using a single commodity, individual price fluctuations could present a distorted image of an economy which was perceived to be more volatile than it was in actuality. Moreover, it was not unusual for the Council to be slow in paying its contractors and employees, so using annual ‘spot prices’ might not always be appropriate. Mitchison uses seven year averaging to offset the distortion effects of abrupt variations.³⁵ This smoothed index allows trends rather than events to be revealed. It is by this method that all real prices given have been calculated.

²⁹ A general discussion of fiar prices is provided in A. J. S. Gibson and T. C. Smout, *Prices, Food and Wages in Scotland, 1550-1780* (Cambridge, 1995), pp.66-129.

³⁰ R. Mitchison, ‘The Movements of Scottish Corn Prices in the Seventeenth and Eighteenth Centuries’, *Economic History Review*, 18, 2 (1965), p.278.

³¹ R. Connor and A. Simpson, *Weights and Measures in Scotland: a European perspective* (Edinburgh, 2004), p.70. R. C. Mossman, ‘On the Price of Wheat at Haddington from 1627-1897’, *Accountant’s Magazine*, IV (1900), pp.94-110, however as Mitchison notes, ‘wheat was not ordinary food’ in ‘Movements of Scottish Corn Prices’, p.280.

³² Appendix no 8 to PP (HC) 1834 (517), VII, pp.49-53. Report from Select Committee on the Sale of Corn; with the minutes of evidence, appendix, and index. Elliot argued original used was medieval Crown rents so other applications irrelevant. N. Elliot, *The Position of the Fiars Prices* (Edinburgh, 1879), pp.2, 15.

³³ Mitchison, ‘Movements of Scottish Corn Prices’, p.279.

³⁴ Connor and Simpson, *Weights and Measures*, p.376; Mitchison, ‘Movements of Scottish Corn Prices’, p.279.

³⁵ Mitchison, ‘Movements of Scottish Corn Prices’, pp.284-8.

Database

A database has been used to process all surviving account information: a ‘surviving sample’.³⁶ Each item of expenditure was recorded in the smallest unit which provided distinct information.³⁷ Each record was assigned three categories: a type of payment (category), a place of expenditure (site) and a general category (department). Restructuring of expenditure on this basis reveals much about the nature of local government, about what ceased to be the Council’s responsibility, and about new undertakings; this reflected institutional transformations, too, in terms of a police body with growing confidence. Alterations in the way money was spent and the type of payments made show the increasing probity in public life and the decline of former practices and corruption. This is considered through the categorization of payments, for example, in the shift from fee-based remuneration of officials to fixed salaries as professionalization consistent with modernization took place. The labels assigned here comprised thirteen top-level categories, with some sub-headings. So for example under salaries and wages, sub-categories accommodated expenses and pensions.

The site category is perhaps most self-explanatory, and whilst a site did not always apply, the spatial distribution of municipal expenditure can be assessed through this label. This hierarchy coped with inconsistencies in the level of detail provided in the accounts. Looking at changes on money spent on churches, or schools was informative in terms of the areas over which the Council exercised power.

The third label ascribed to each transaction was the most complex, and used as a point of departure for the different departments of municipal expenditure used in the abstracts of account.³⁸ All told there were some 223 different departments, categories and sub-categories after all entries had been assigned this label. This flexible system allowed for the addition of unforeseen items, as well as to draw out individual costs over the years. No graph or chart could usefully show all of these, so the ability to summarize using hierarchies is valuable, and any particular area can be considered in more detail.

³⁶ P. Hudson, *History by Numbers* (London, 2000), p.174.

³⁷ This process is discussed at greater length in M. Noble, ‘The problems and possibilities of Common Good accounts: Edinburgh c.1820-56’, *Scottish Archives*, 21 (forthcoming). Some of the discussion in this chapter is based on this material.

³⁸ Reference also made to The Institute of Municipal Treasurers and Accountants, *Standard Form of Abstract of Accounts* (London, 1937), which whilst later, used many similar categories and was designed for consistent and universal application.

Analysing the Common Good accounts

Expenditure at different sites

By engaging with the spatial element, the 'site' assigned to each transaction builds a narrative regarding the changing nature of municipal expenditure in terms of where money was spent. Local government in this era can be divided into three periods. The distinct character of each was reflected in the expenditure site: the twilight period of the old order until burgh reform in 1833; the uncertainty of the bankruptcy and trusteeship, with sound data sets from 1836-38; and from the implementation of the Settlement Act (1839) to the end of the period when the Police Commission's taxation powers and competencies were absorbed by the Council. At the very heart of this change, as local government was reformed, expenditure within the city chambers increased. This reflects the need for professional advisors, accountants, surveyors, and lawyers necessitated by events such as the bankruptcy.

Some sites had no expenditure assigned to them after 1833 (Table 2.6). There are number of possible reasons for this. In some cases, this may be a question of detail available in the account information, such as in the cases of the Canongate, Steelyards and certainly the Extended Royalty, which the more limited abstracts do not give. In other cases, structural changes meant that the expense stopped: money was no longer spent on Leith Town Clerks during the negotiation of affairs between 1833-38 or after the Settlement; after the Water Company was set up, water infrastructure costs were no longer charged to the Common Good. Other sites show no expense simply because there were none. For example, Parliament House expenditure related only to the Royal Visit which was a single occasion, albeit one for which the accounts were settled over a number of years.³⁹

³⁹ The visit is discussed at greater length in chapter five.

Table 2.6: Indexed average annual Council expenditure by assigned site (£ real) (1820-55)

Period	1820-33	1836-38	1839-55
Canongate	100	0	0
Churches	100	27	32
City chamber	100	164	324
City guard	100	0	0
Courts	100	63	74
Extended Royalty	100	0	0
Harbour	100	5	0
Hospitals	100	1671	0
Jails	100	145	13
Leith general	100	56	0
Leith town clerks	100	0	0
Markets	100	4	148
Meadows	100	56	254
Other city property	100	0	0
Parliament House	100	0	0
Places of entertainment	100	13	20
Portsburgh	100	109	46
Public works	100	89	2
Railway	100	0	1672
Roads	100	26	0
Schools	100	15	19
Steelyards	100	0	0
Streets	100	0	0
University	100	96	2
Water supply	100	0	0
Workhouse	100	0	29

Notes: Real prices calculated using smoothed Edinburgh fiar prices. Expenditure figures indexed where 100 = average 1820-33. Source: database.

The bankruptcy forced the Council to cut non-essential spending, and an expenditure plan had to be agreed with the Trustees. Early targets, it can be seen from the accounts, included infrastructure and general maintenance in different areas such as the Canongate, and on the Extended Royalty generally. Small items of expenditure were stopped. The way money was spent changed, and a more nuanced view of this is offered within each site. For clarity, the type ascribed to each record was simplified: capital expenditure, including maintenance and repairs; all other purchasing and staffing cost; and financial costs. This shows that less money was spent on building and maintaining churches, but a significant spike and long-term increase in ecclesiastical finance costs reflects the settlement the city reached with ministers, drawing to a close a long-running dispute over stipends. Similarly, the restructuring of the city's debts shows a substantial increase in Leith financing payments for the harbour during the trusteeship, until managed under the Settlement Act. An increase in other market costs post-Settlement Act showed the increasing importance of regulating the city's food supply.⁴⁰ Greater investment in the meadows was linked to public health.⁴¹

The Common Good provided the discretionary expenditure which could be applied to useful but politically unpopular costs, including the provision of administrative infrastructure. This also served to shore up the Council's authority as the main agent of power. Whilst non-capital expenditure in the city chambers was consistent, there was a significant increase – more than five-fold - in investment in the fabric of the city chambers. Bodies such as the Police Commission employed the same staff, such as clerks.⁴² For the Police Commission the purchase and maintenance of buildings was impractical due to the 'sunset clauses' in the police acts, which necessitated new legislation from Parliament and taxing for administration was unpopular.⁴³ The Common Good supported the police commission by providing some office space and doubtless other benefits-in-kind which have not left archival traces. With several senior councillors also *ex-officio* commissioners, it made sense for affairs to be run on a co-operative basis. Police resources were focused on three objectives of the Act. As noted above, disbursement of their annual income was strictly limited to lighting, cleaning and watching, closely inspected by public scrutiny. Whilst the Council had previously

⁴⁰ For a mid-Victorian view see Laxton, "This Nefarious Traffic".

⁴¹ F. McManus, 'Public Health Administration in Edinburgh, 1833-79' (Unpublished MLitt thesis, University of Edinburgh, 1984).

⁴² E.g. appointment of Alexander Callender, ECA ED9/1/4, Police Commissioners Minute Book, part b, 18 July 1822 – 4 July 1823, meeting 8 July 1822, p.1. This highlights the temporary structure, as reappointments to various offices and positions were required after each act.

⁴³ For example the 1805 Act was to expire after ten years. An Act for regulating the Police of the City of Edinburgh, and adjoining Districts; and for other Purposes relating thereto. 45 Geo. III, cap. 21, section lxxviii.

overlapped with the Police Commission in providing these services, over time the limited amount spent on street maintenance including some lighting and paving was reduced to nil. The City Guard were disbanded in November 1817, on which Cockburn reckoned that '[t]he disappearance of these picturesque old fellows was a great loss.'⁴⁴

Greater expenditure on maintaining and regulating markets can be seen (Table 2.7), as well as an increasing degree of maintenance of the meadows, laying out paths and so forth. Those expenses classed under city chambers include activities such as the administration provided by chambers, the clerks, chamberlain, chamberlain's clerks, Provost's clerks, accountants and others, as well as attendant stationery costs, and printing. The Council was slowly 'colonising' the Royal Exchange, and requisite furnishings, utilities and cleaning fall under this category. The individual trends can be seen within the category classification.

⁴⁴ H. Cockburn, *Memorials of His Own Time* (New York, 1856), pp.321-2.

Table 2.7: Average annual expenditure at selected sites, by type (£ real) (1820-55)

Site	Group	1820-33	1836-38	1839-55
Churches	Capital	100	47	22
	Finance	100	998	280
	Other	100	21	33
City Chamber	Capital	100	212	564
	Other	100	108	95
Courts	Capital	100	0	0
	Other	100	64	75
Jails	Capital	100	43	0
	Other	100	149	15
Leith General	Capital	100	0	0
	Finance	100	3389	0
	Other	100	141	0
Markets	Capital	100	0	52
	Finance	100	0	69
	Other	100	7	232
Meadows	Capital	100	0	497
	Other	100	74	171
Public Works	Capital	100	0	0
	Other	100	132	3
University	Capital	100	0	0
	Finance	100	0	0
	Other	100	104	2

Notes: expenditure in one of three groups of expenditure type, per site. Capital costs include those identified explicitly as capital, as well as repairs and maintenance. Selected sites only. Average for each of three periods calculated from deflated figures, and indexed to average for period 1820-33. Source: database.

Around no area of Council spending was there more acrimony than ecclesiastical expenditure. Traditionally, burgh authorities supported the Church of Scotland. Seat rents, often lucrative, flowed into the civic coffers, but ministerial stipends, church attendants, fixtures, fittings, the calling of ministers, heating churches and even the sacrament were heavy burdens. Most of this was paid from the Common Good, but in Edinburgh stipends were met partly through the annuity tax. The majority of the population did not attend Church of Scotland and they objected to public money funding one minority religion, but having to support their own clergy privately, so paying ‘twice’.

After 1843 the Church of Scotland became a less important social agent. The Free Kirk built a network of schools and churches. With upwards of ten thousand living in some parishes, more churches were needed, yet bankrupt city councils were unable to meet these costs.⁴⁵ As the middle-classes left the Church of Scotland, they took seat-rents with them. Evangelists and Presbyterians responded to the unprecedented problem with bourgeois support, effectively forcing out councils.⁴⁶ By the late nineteenth century, the Church of Scotland did not so much seem as in retreat but in terminal decline. In 1845 it lost control of the Poor Law, whilst new denominations thrived. In 1872 education was transferred to the new boards, away from the Church of Scotland. The debates and changes were reflected in municipal accounts.

Despite the retreat from civic education after 1843, Edinburgh Council ‘support[ed] a burgh school with a salaried schoolmaster, although they did not have the power to levy a school rate’.⁴⁷ The Common Good was therefore used to support a number of schools. The extent to which this was a genuine agent of social mobility is a separate question.⁴⁸ The costs of schools included books, prizes, salaries, and schoolrooms. In a village, the heritors would arrange education;⁴⁹ in the towns it fell to the Council. Population increases meant councils could not afford to educate all children living in large urban centres.

The Lord Provost and several councillors were also magistrates, responsible for justice, which included mounting prosecutions. It was from the Common Good that the Procurator Fiscal was employed. Hence there were a limited number of ‘public’ prosecutions unlike England. The magistrates also received tavern expenses. The police force may have expanded in size and scope throughout this period,⁵⁰ but the magistrates still had responsibilities. The new police and their methods were increasingly accepted, and by 1856 were fully integrated into what would now be termed a unitary authority. Certain costs from the Court of Session also fell on Edinburgh’s Common Good. Whilst all magistrates had prosecution costs, only Edinburgh had the highest court in the country resident for six

⁴⁵ Brown, *Religion and Society*, p.91.

⁴⁶ Brown, *Religion and Society*, p.97.

⁴⁷ R. D. Anderson, *Education and the Scottish People 1750-1918* (Oxford, 1995), p.12

⁴⁸ R. D. Anderson, ‘In Search of the “Lad of Parts”: the Mythical History of Scottish Education’, *History Workshop Journal*, 19, 1 (1985), pp.82-104.

⁴⁹ Anderson, *Education and the Scottish People*, p.3.

⁵⁰ J. McGowan, *Policing the Metropolis of Scotland: a history of the police and systems of police in Edinburgh and Edinburghshire, 1770-1833* (Musselburgh, 2010).

months each year. The Council provided auditors, macers, and bar keepers to the court.⁵¹ Prison expenses were the logical corollary of prosecutions. The peaks and troughs were cyclical. A new prison was built and had to be furnished; after this was paid, other than ongoing maintenance, costs were restricted to aliment and salaries only.

Securing a good quality, reliable water supply for the city was a high priority, yet in a period of rapidly increasing population, Council expenditure on the water supply stopped. The reason for this is that on 2 July 1819 the new Edinburgh Joint Stock Water Company took over the supply. Cockburn complained the Council ‘could or would do nothing’.⁵² Whilst the Council lacked the funds, it had taken some steps after a serious drought. A report ordered from Thomas Telford and T. C. Hope in 1810 was not implemented; neither was a second in 1814 from John Rennie, which broadly agreed with the first.⁵³ This led in the 1820s to a major civil engineering project, which brought a steady supply to homes and businesses, and removed the familiar sight of water caddies from the streets of Edinburgh. The late payments which are in these accounts show how long the Council could take to pay bills. The Water Company borrowed £105,000 on shares, and £30,000 on bonds, as well as giving the Council £30,000 permanent interest-bearing shares. This suggests that the infrastructure was about one fifth of what was needed. Five civic representatives *ex officio* joined the board.⁵⁴

This period of significant restructuring of responsibilities within local government went beyond the water company. Payments on account of Leith harbour stopped only after the scale of investment necessary had bankrupted Edinburgh. Likewise, the traditional roles of running the schools and university were taken away as the scope of local government was modernised, and these institutions were put on stable footings rather than patronage. The austere bankruptcy regime, followed by the new Scots Poor Law Act of 1845 ended Council contributions to schools, other than poor rates, which increased in real terms.⁵⁵ Chart 2.8 shows a change over time on a logarithmic scale. In the 1840s, deflation indicates that in real terms spending was more stable (red line) although the reality is that spending reduced considerably. A range of institutions contributed to the provision of education. The Heriot

⁵¹ Finlay, *Community of the College of Justice*, makes no comment on this part of the relationship between the Council and the Court.

⁵² Cockburn, *Memorials*, pp.333-4.

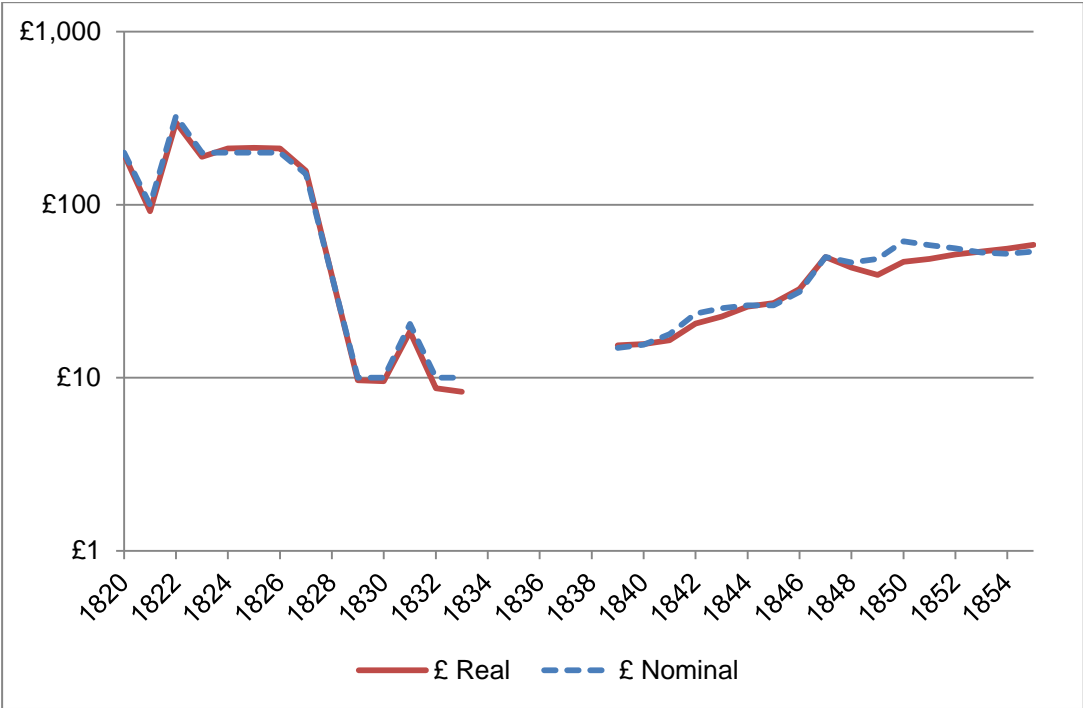
⁵³ R. A. Paxton, (ed.), *Three Letters from Thomas Telford* (Edinburgh, 1968), p.4.

⁵⁴ J. Colston, *Edinburgh and District Water Supply* (Edinburgh, 1890), pp.31-37.

⁵⁵ Glasgow also made voluntary contributions. McGrath, ‘The Medieval and the Early Modern Burgh’, p.38.

Schools ran the main Hospital School but from 1838 established a system of schools educating 2,000 by 1840 and steadily increasing to nearly 5,000 places by the 1870s.⁵⁶

Chart 2.8: Expenditure allocated to Workhouse site (1820-1855)
logarithmic scale (£ real and £ nominal)



Note: Real prices are deflated using smoothed fiars. Shown on logarithmic scale which cannot distinguish between the gaps for years ending 1834-35 and the years when there was no expenditure 1836-38. No data for 1828. Source: database

Outline analysis by department

Each transaction in the database was assigned an expense category. This coded all data by up to three levels, of which department was the top-level heading. This section presents some general observations and summary of data per department. Deflated figures indexed to 1820 are presented in Table 2.9 (presented as Appendix B). Expenditure under several heads of account declined. Ecclesiastical expenditure was substantially reduced after 1827. Harbour expenses likewise fell away after the bankruptcy, and utility expenses followed. Prison expenses were cut in 1841. The transfer to the Water Company explains the decline of expenses on utilities. The College, Leith, schools and welfare, all followed similar patterns. This does not mean that activity in these areas ceased, as noted through the example of the Heriot schools providing education to several thousand children. Latterly the new system started supporting educational prizes again. This is an example of how modest spending

⁵⁶ Rodger, *Transformation of Edinburgh*, pp.111-3.

from the Common Good could have a high impact, offering community cohesion and placing the Town Council at the heart of city life. Expenditure on markets was heaviest in the 1820s when rebuilding was taken place, but beyond this was broadly consistent.

Expenditure on justice was also consistent 1820-56 at approximately £550 per annum. In contrast, legal expenses fluctuated heavily; after reform they declined, especially after the Settlement Act. Until 1833, expenditure on lawsuits was considerable as a consequence of the 'managed' political system, and the easy access to legal advice and higher courts due to the proximity of the Court of Session.⁵⁷ Assessors employed by the Council advised on matters in court and Council Chamber alike, and as '[i]n terms of governance, it ensured that Edinburgh had, by some distance, the most sophisticated local administration in Scotland'.⁵⁸ In 1826, lawsuits peaked at 9.9% of Common Good expenditure that year, constituting 4% of total deflated expense.

Some restructuring obscures consistency or continuity. Ecclesiastical expenses were met and accounted for separately from the Common Good using the much-hated annuity tax. Likewise, the cost of harbour debts remained, in reality, a heavy burden for the city to bear, but under the Settlement Act discussed in chapter six, these costs were transferred to the harbour as a distinct institution servicing its own debts.

⁵⁷ A. Murdoch, 'The Importance of Being Edinburgh: management and opposition in Edinburgh politics, 1746-1784', *Scottish Historical Review*, 62, 1 (1983), pp.1-16.

⁵⁸ Finlay, *Community of the College of Justice*, pp.66-79, 62.

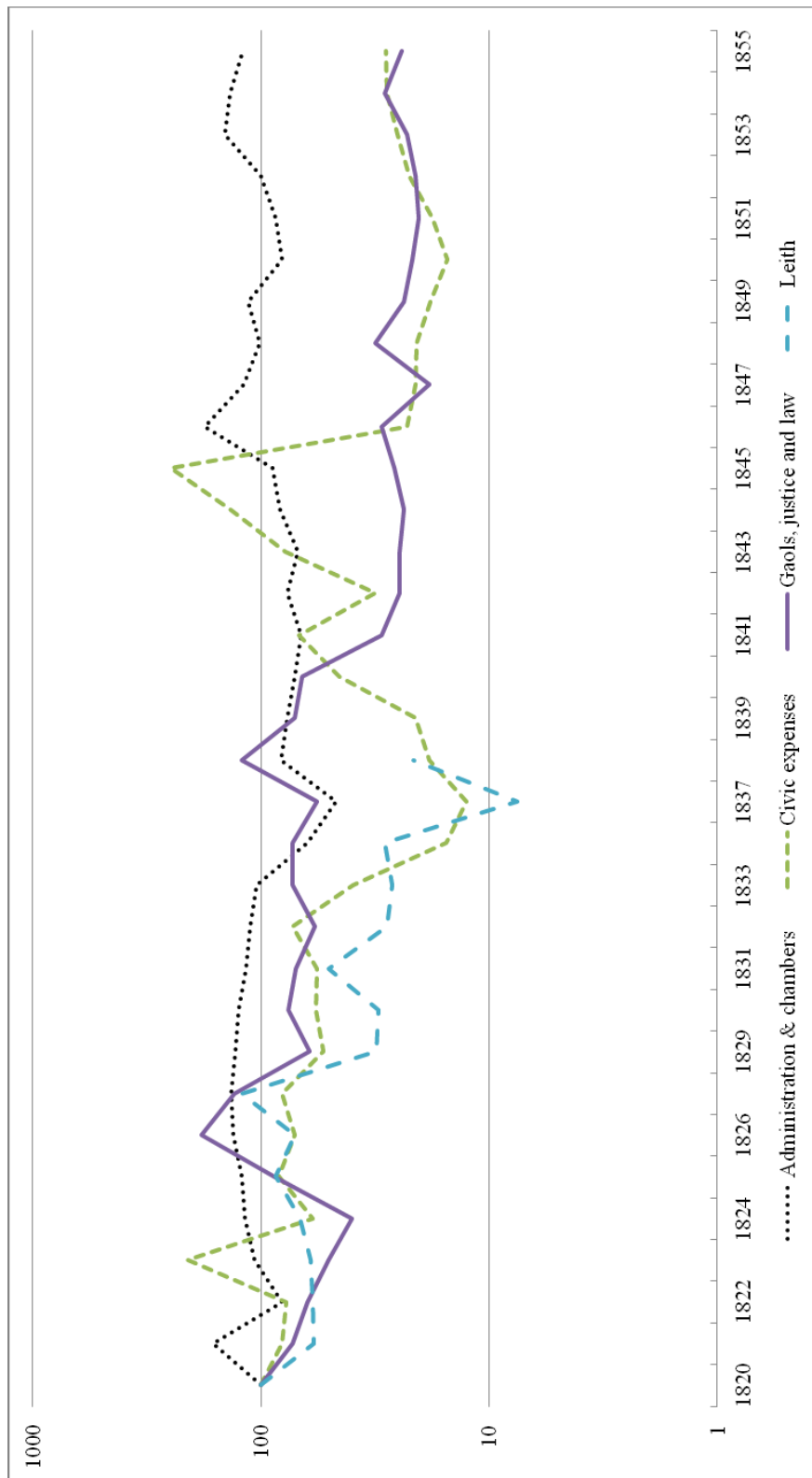
**Table 2.10 Indexed Common Good expenditure by grouped departments
(£ real) (1820-55)**

Year Ending	Administration & Chambers	Civic	Ecclesiastical	Finance	Gaols, justice & law	Leith harbour	Markets	Public Utilities	Repairs	Education	Town of Leith	Welfare
1820	100	100	100	100	100	100	100	100	100	100	100	100
1821	162	81	76	104	73	39	273	28	67	117	59	75
1822	81	77	81	52	62	186	92	38	81	139	59	57
1823	106	209	83	58	51	8	79	0	47	92	61	38
1824	118	59	163	59	40	4	24	0	158	107	68	40
1825	122	83	165	65	88	7	26	19	52	121	86	41
1826	132	71	169	64	183	21	29	5	72	97	71	41
1827	135	81	127	68	131	513	22	41	71	139	121	30
1829	130	53	0	0	61	403	36	55	2	305	31	46
1830	125	57	0	0	76	187	18	5	10	301	31	50
1831	117	57	0	0	71	133	17	6	12	284	50	37
1832	112	73	0	0	58	94	15	11	5	274	28	36
1833	105	39	0	0	73	0	14	5	15	262	27	32
1836	63	15	0	36	73	0	21	0	4	8	29	0
1837	47	13	0	45	57	0	11	0	3	9	8	28
1838	82	18	0	140	121	0	10	0	3	363	22	36
1839	77	21	0	66	71	0	10	0	19	0	0	0
1840	71	45	0	74	66	0	13	0	18	0	0	0
1841	67	68	0	58	30	0	13	0	22	0	0	0
1842	77	31	0	51	25	0	12	0	16	0	0	0
1843	69	79	0	62	25	0	13	0	18	0	0	0
1844	83	136	0	58	24	0	18	0	27	0	0	0
1845	89	249	0	61	26	0	15	0	23	0	0	0
1846	176	23	0	64	29	0	21	0	25	10	0	0
1847	119	21	0	57	18	0	21	0	12	25	0	0
1848	101	21	0	51	32	0	20	0	19	26	0	0
1849	114	18	0	45	24	0	18	0	11	23	0	0
1850	81	15	0	42	22	0	13	0	15	20	0	0
1851	86	18	0	47	20	0	10	0	11	23	0	0
1852	101	22	0	54	21	0	11	0	15	31	0	0
1853	144	25	0	57	23	0	13	0	30	28	0	0
1854	137	28	0	57	29	0	13	0	26	28	0	0
1855	120	28	0	57	24	0	16	0	25	50	0	5

Notes: Indexed 1820=100; prices deflated using smoothed fiars. Source: database

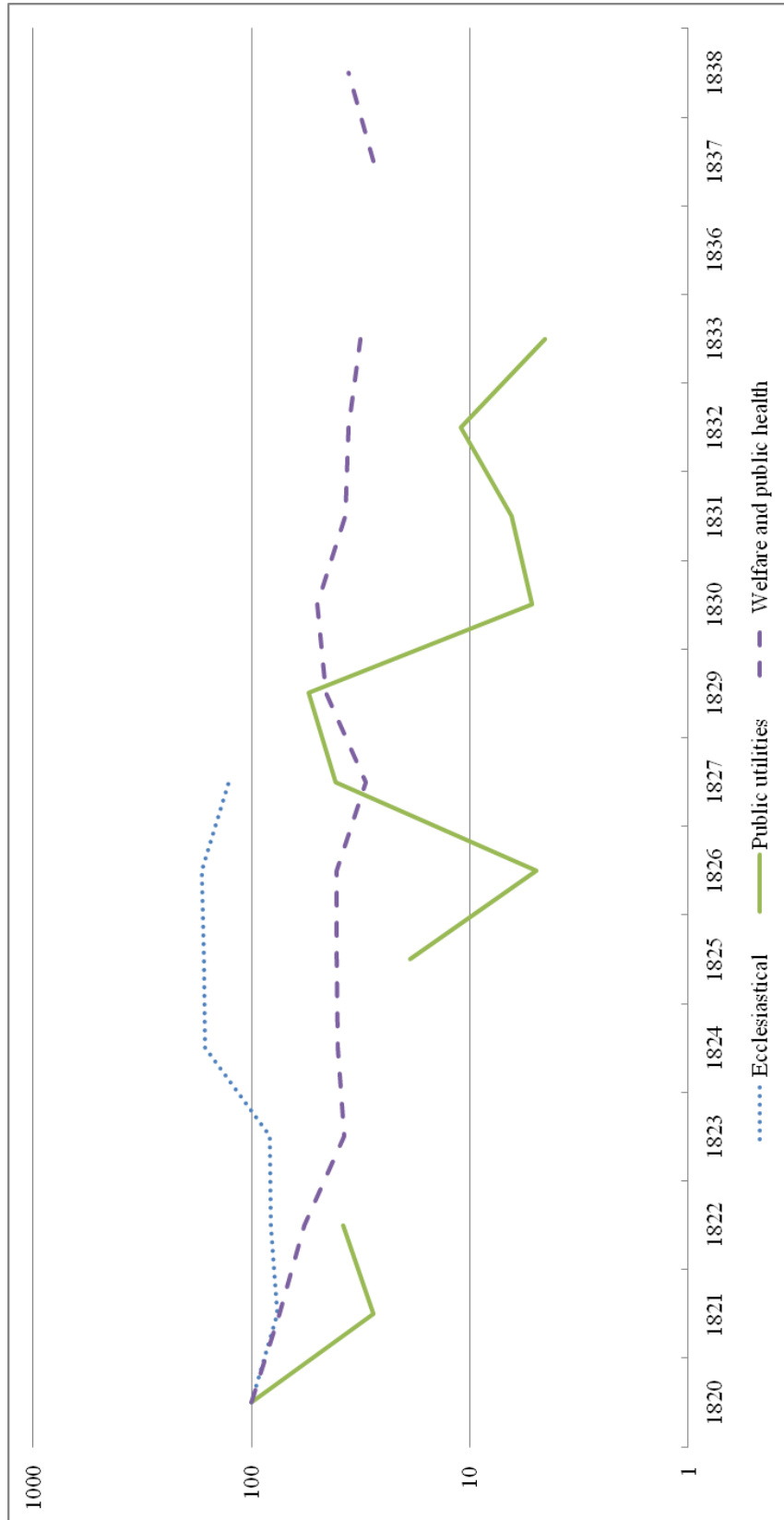
Chart 2.11(a-d): Logarithmic indexed tables of expenditure (1820=100)

Chart 2.11(a): Administration, civic, judicial expenditure (1820-55)



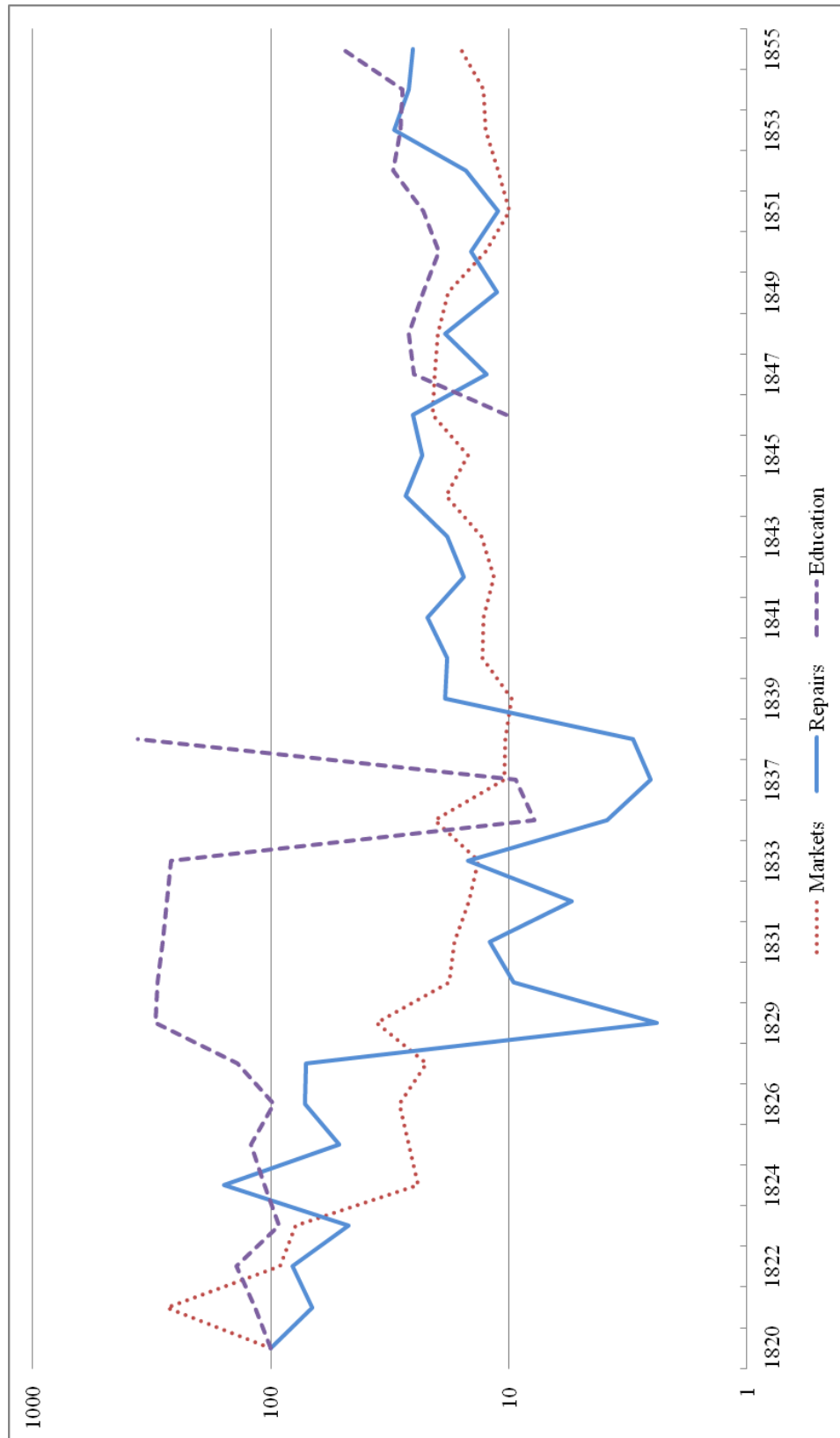
Notes: based on expenditure deflated using smoothed fiat prices. Source: database

Chart 2.11(b): Ecclesiastical, welfare and public utilities (1820-38)



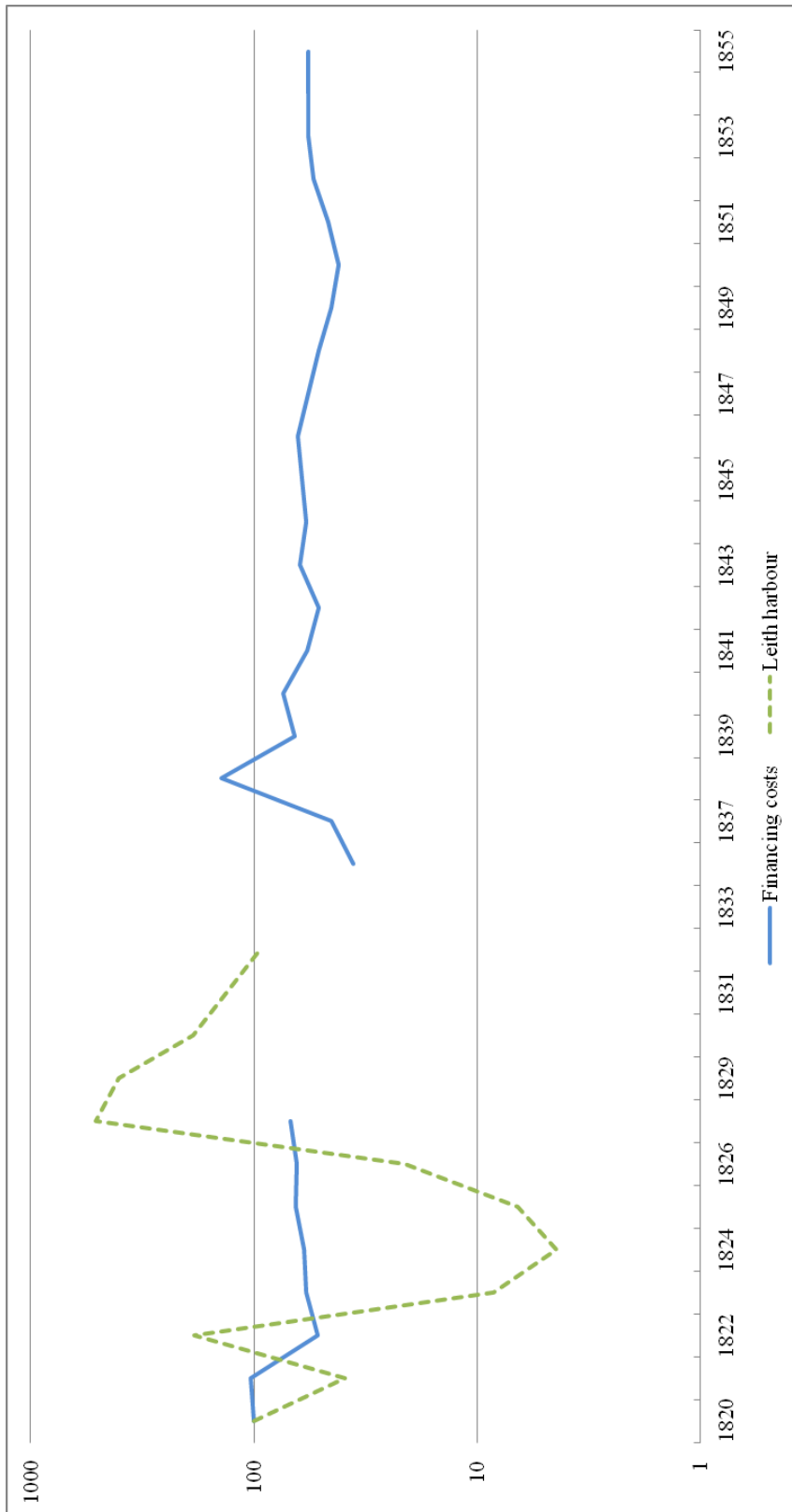
Notes: based on expenditure deflated using smoothed fiat prices. Source: database

Chart 2.11(c): markets, repairs and education (1820=100) (1820-55)



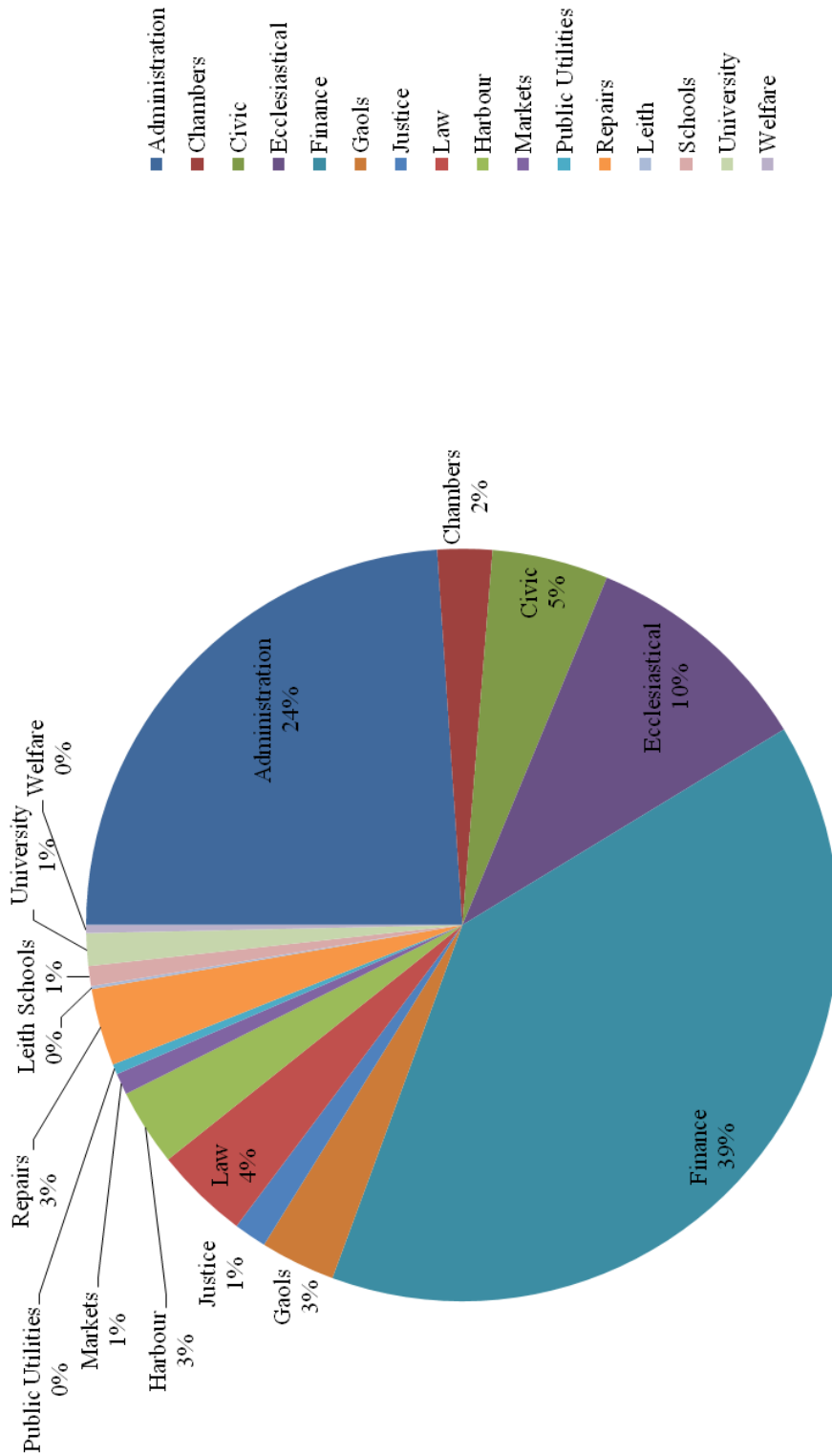
Notes: based on expenditure deflated using smoothed fair prices. Source: database

Chart 2.11(d): Finance and the harbour (1820=100) (1820-55)



Notes: based on expenditure deflated using smoothed fiat prices. Source: database

Chart 2.12: Total expenditure, by department (£ real) (1820-55)



Notes: based on expenditure deflated using smoothed fiat prices. These data were then summed for all available datasets. Source: database

Total Council disbursements in the period are shown in Chart 2.12. The largest portion is finance at (39%), which is unsurprising given the fact that borrowing bankrupted the Council in this period. Beyond this, the three largest pieces of the municipal ‘cake’ were administration (24%), ecclesiastical expenditure (10%) and civic expenditure (5%). The cost of running the city chambers included lighting, heating, insurance and servants in the chambers. The administration costs included the activities which took place within this building: both the administration and the building in which it took place were expensive. That church costs bore so heavily, despite changes to the system and appearing in only eight of the annual accounts here, shows not only that civic funding for the Church of Scotland was expensive, but why it was such a contentious political issue.

Detailed analysis by category

In this period the administration of government was placed on a more professional footing by moving many servants from modest salaries or wages supplemented by fees from those using their services or other ‘top-up’ payments, to a single, all-inclusive salary. This carried a symbolic value, placing an individual as a subjugated servant rather than as someone looking to supplement their income however they could. They were providing a service rather than being paid to conduct an individual item of business. Indeed, how much people were paid was important symbolically. In these terms, payments are best considered in nominal rather than real amounts. For example, the fee paid to the record keeper, was around £200 (1836-40), increased to £220 (1841-44), and then £250 (1845), over the incumbent’s career as a mark of respect, based on competence and experience. Accordingly, fees were reduced for new appointees. For example, the Chamberlain’s remuneration was reduced to £600 from £800 when a new post holder was appointed Chamberlain at £600 (1825), increasing to £700 (1826), and £800 (1827). During the austere period of the bankruptcy the Chamberlain received £450 (1836-38). Similarly the progress of an individual’s career can be seen when D. J Robertson started as Chamberlain at £250 (1840), which was increased to £300 (1844), and then £360 (1847). Whilst these were all substantial salaries, the practicality of economy, the symbolism of the reduction as well as the individual career-path remained clear. The wisdom of years added to the value of expert knowledge and the Council was willing to pay to retain this. This also indicates the changing responsibilities of each department.²²⁷

²²⁷ Figures drawn from database. Note that in some years the fees paid to the Chamberlain and his clerks were listed together.

The administration department included taxation and feu duties the Council had to pay, as this was how they were accounted for contemporarily. In addition, various salaries relating to the running of the Council's business, salary and expenses paid to provosts, chamberlains, and clerks, as well as public works, auditing and stationery, fell under administration. Record-keeping was increasingly seen both as an important part of an audit culture and in terms of evidence-based policy. Navigating paper records effectively became an important requirement. In this period the Council Record, or minutes, were indexed, and payments to the estate of William Wetherspoon, previously Accountant, for indexing the official records, caused increased costs in 1820. Voucher 885 included £88.60 nominal 'for completing [i]ndex to the council [r]ecords – [o]utlay for transcribing [r]ecords, [s]tationary &c' and £87.65 'allowance for Mr Wetherspoon[']s [t]rouble'.²²⁸ The usual salary was £130-160, plus additional payments for special tasks and clerks, so this had been a substantial undertaking but a worthwhile investment.²²⁹ From 1835 a Record Keeper was employed, at least until 1846, after which this was probably bundled with other clerks' salaries. Again, a modern professional salary replaced ad hoc extra payments. Despite this structural change, some exceptional events also incurred additional costs. In 1837-38, six payments were made for setting up the Trust for the Creditors. The Accountant was paid £262.50 in fees, his Clerks £84, and a further £10.80 for petty disbursements. The Accountant's Clerk received £339.98 for 'outlay in [a]gent's accounts', and £150 salary; the Treasurer's salary of £50 was also paid.

The Chamberlain and his clerks received fluctuating remuneration. Chamberlain Thomas Henderson received £800 per year in 1819-20 and 1820-21, and on his death, his estate received £200. These were substantial payments, nearly as much as the Lord Provost's. The Chamberlain's Clerk would generally receive £100 or £200. After the bankruptcy this was all handled through the Cashiers' office. The Chamberlain's substantial honorarium, which is a better description than salary, was also paid from here. The £130 paid to the Cashier between 1835-6 and 1838-9 would not have been exceptionally generous, given a carpenter might earn £65.²³⁰ The later abstracts of accounts group together various administrative salaries. Administration was an area of persistent growth, by the measures used in the different tables above. Indeed, across the three epochs including the austere regime of 1836-

²²⁸ ECA Proper Revenue Accounts 1819/1820, voucher 885.

²²⁹ It is almost certain that these indexes are still in use in the ECA searchroom.

²³⁰ Based on 25 shillings per week, see Table 2.4 above, after Bowley, 'Statistics of Wages', pp.496-7. This is calculated from Bowley's highest estimate for the 1820s, and makes no adjustment for seasonal variations.

38 during bankruptcy and negotiations (Table 2.5), costs show much consistency (Chart 2.11(a)), and, as nearly one quarter of the total outgoings were on administration, this was the largest department after finance. Administration and bureaucracy were becoming increasingly important areas for the Council. This is perhaps unsurprising given, as was noted in the introduction (chapter 1), that a similar group of people exercised control over very many agencies of government. The Council was a permanent administrative institution, and sat something like an anchor whilst police commissions and establishments came and went by time-limited acts of parliament.

No salary was more important in expressing civic confidence than the payment made to the Lord Provost. These payments were at times very generous, and at others nil (presented in Table 2.14). At all times, this expression of confidence was a coded message. Generous payments had historical antecedents, but large annual salaries were a more recent development.²³¹ In the 1820s, when concerns about the financial state of the burgh first surfaced, the Lord Provost's salary was cut from £1,000 to £800, and immediately after the bankruptcy, it dropped to nil, as an expression of the new Council's intent to balance the books, to show sensitivity to public sentiment. In 1838, when a settlement had been reached, a sum of £500 was paid retrospectively for three years, totalling £1,500. This was a particular kind of civic promotion, and even in the context of bankruptcy and national retrenchment it was maintained at a generous level excepting two years only.²³² It was more than a mere gratuity, as the provostship was hard work and time consuming; yet no job warranted payment of £1,000 in this period. However, it was important for the Lord Provost to maintain a certain dignity and standard of living, reflecting a kind of public conspicuous consumption. In the post-reform era of greater scrutiny, and financial caution post-bankruptcy it was found that all this could be maintained for only £500 a year.

²³¹ A salary had been paid since the fifteenth-century, and on occasions large supplements were paid. Set at £20 scots in 1478 'for the honour and worschip of the towne'. J. D. Marwick, (ed.), *Extracts from the Records of the Burgh of Edinburgh 1403 to 1528* (Edinburgh, 1869), p.37. An additional 20 merks added in 1554. Marwick, (ed.) *1528 to 1557* (Edinburgh, 1887), p.193. This accounts for the small salaries still paid of £1.58 and £1.53 until 1833. In 1678 when Sir James Fleming obtained £45,000 sterling of relief he was awarded £4800 Scots. Likewise in 1784 £400 sterling rewarded an income of £3000 from the excise. H. Armet, (ed.), *Extracts from the Records of the Burgh of Edinburgh 1681 to 1689* (Edinburgh, 1954), pp.225-6; *1701 to 1718* (Edinburgh, 1967), p.84.

²³² A low coefficient of variation (0.45) shows this was relatively consistent.

Table 2.13: Salary paid to the Lord Provost (1820-55)

Years ending	Salary £
1820 – 1821	1,000
1822 – 1825	800
1826 – 1827	1,000
1829 – 1833	1,010
1834 – 1835	NIL
1836 – 1838	500
1839 – 1855	500

Notes: salary presented as nominal amount. Payments for years ending 1836-38 paid in one lump sum in 1838. Source: database of Common Good expenditure.

The unsatisfactory category of ‘municipal expenses’ relates to the vague heading in the final annual abstracts 1845-46 to 1854-55. Before reform in 1833, some of the salaries paid were modest, but likely entailed almost no duties. For example, until reform in 1833, the Convenery Officer received £2 annually as a petty salary. The Keeper of Meadows received an average of £43; varying little from year to year. So this was an example of a highly consistent expense, agreeable to both the old and new orders of business. The small fees paid to the magistrates as well as their officers ended with burgh reform.²³³ The cost of collecting taxes, making assessments, and collecting feu duties, was not insubstantial. Feu duties increased to approximately £2,300 annually after 1838. This indicates that Council rents for land were practically static, so declining slightly in real terms. Feu duties paid in cash were fixed annual payments which declined in real terms.²³⁴ The city paid some victual feus set at various fiar prices to Heriot’s Hospital, these were therefore subject to annual variation.

The Superintendent of Public Works received an average salary of £378, reflecting his technical responsibility for the fabric of the city.²³⁵ A declining amount was spent on public works, and whilst the full ledgers separate wages and materials, this distinction is not made in the abstracts. It was necessary for the Council to continue repairing and furnishing the city chambers. From 1838, the money expended on furnishings generally was less than on repairs, which were substantially more, costing between £226 and £1761. That less was spent on coals and firewood in the chambers perhaps indicates that the new Royal Exchange

²³³ The Portsburgh officer received a modest £3.38 annually.

²³⁴ For a discussion of feus see R. Rodger, ‘Feuing, “Farming”, and Scottish Urban Form, c.1600-1900, in E. Finn-Einar and G. Ersland (eds), *Power, Profit and Urban Land: landownership in medieval and early modern European towns* (Aldershot, 1996), pp.120-40.

²³⁵ From 1839, he had an assistant paid £39.

building, gradually being occupied, was cheaper to heat. A reduction in the amount spent on servants at the City Chambers, and on pensions paid to former corporate servants reduced the running costs of the City Chambers.

Even if the Common Good was inadequate to meet the needs of the city as it expanded, its population grew, and the requirements and expectations of government were steadily raised, the resource could nevertheless still be used in a high-impact way. One way in which it could be used effectively was on 'performative' and highly-visible government. The Council provided ostentatious 'Flambeaux' or lamps for the outside of homes of the Lord Provost and other magistrates, as part of an effort to keep the peace. Individuals or police constables could seek summary justice or other assistance, but they also served as a status symbol for the individuals involved. This was an important and visible part of local government, but these charges disappeared after reform.²³⁶ The heading of civic expenses included membership of the Convention of the Royal Burghs vital to maintaining Edinburgh's civic position nationally. The Council had special robes for councillors to wear, and a Wardrobe Keeper to maintain them.²³⁷ These were worn at various occasions, including salutes before the Court of Session.²³⁸ The Common Good enabled the Council to make a strong visual impression and maintain its authority.

The highlight of the civic calendar was the races at Musselburgh, but expenditure on this entertainment from the Common Good was stopped after 1833. Other ceremonial aspects endured, including the mace and sword-bearers, as well as civic music, such as church bells and bands. Not only did the Council want to be seen to govern, it also wanted to be heard. The robes and trappings of office were a visible way to maintain the dignity of the city. This involved the magistrates attending functions with respectability. Under 'public rejoicings', small standard 'petty disbursements' were made, which is a tantalizingly vague term, at around £6 per year. This is, in a sense then, a reverse of the 'gaze' of which some historians have made much. As the councillors walked through the streets between City Chambers and Church or Court their presence would have been unmistakable. A powerful message was thus sent to observers about the legitimacy of the Council and its officials.

²³⁶ Insufficient detail means whether police rates or the Common Good met this cost is unknown.

²³⁷ I have suggested previously that this was driven by a desire to be seen to distinguish the new order from the old. In Leicester, the new council divested itself of the robes and other ceremonial equipment. Party feeling ran particularly high in this case. See M. Noble, 'Thomas Burbidge: the last Town Clerk to the Corporation of Leicester', *Leicestershire Historian*, 45 (2009), pp.44–7.

²³⁸ Finlay, *Community of the College of Justice*, p.63.

The Common Good had been long used for the ‘public celebration of [s]tate occasions’,²³⁹ and was a flexible source of funds to meet the costs of events Edinburgh might wish to celebrate. For example, George IV’s coronation was a difficult time for civic authorities, as Mrs Fitzherbert’s exclusion cast a shadow over the usually boisterous celebrations.²⁴⁰ As discussed in chapter six, the poorest and most marginal members of society were positively included in the Council’s celebrations, so the Common Good could actively foster a sense of community, and £421 had brought enjoyment to almost all the city’s inhabitants and maintained the civic reputation of the city. Not celebrating would have seriously embarrassed and diminished Edinburgh in civic terms. Through these uses, generally for relatively modest amounts of money, civic participation and community could be extended, so achieving high impact spending from the Common Good at relatively modest cost.

The substantial cost of George IV’s visit to Edinburgh in 1822 also fell upon the Common Good. The visit, discussed more broadly in its civic terms in chapter six, explains the expenses at Parliament House with an overspill to some other places of entertainment. The largest cost was £3299 spent on a banquet, as well as £879 on various outdoor events and £212 on general costs relating to the visit.²⁴¹ This provides an insight into how affairs were managed. The visit took place in 1822: the last payments were made in the year ending 1827. The visit was of importance to the city beyond 1822, and so the Council subscribed £105 to a statue, thus inscribing the visit into the city’s fabric and therefore landscape with a kilted George IV. Statuary was a surprisingly large element in the Council’s accounts. Between the year ending 1823 and 1827, £424 was spent on various statues – by new subscription and in repairs. This shows a permanent, spatial angle to the civic expenditure, as past glories and national aspiration were inscribed in classical form. New subscriptions were not made after 1838, and the repairs, particularly to those in Parliament Square in 1825 were incurred as a result of the major fires in 1824.

²³⁹ G. S. Pryde, *Ayr Burgh Accounts 1534-1624* (Edinburgh, Scottish History Society, 3rd series, vol. XXVIII, 1938), p.lxxvi. Pryde also notes that this increases as a proportion of Common Good expenditure after the Reformation: Hospitalities and festivities increased from 5 to 9 per cent. p. lxxxiv; R. Rodger, ‘The “Common Good” and Civic Promotion: Edinburgh 1860-1914’ in R. Colls and R. Rodger (eds), *Cities of Ideas: civil society and urban governance in Britain, 1800-2000* (Aldershot, 2004), pp.144-77.

²⁴⁰ E. A. Smith, *George IV* (New Haven, 1999), pp.87-8.

²⁴¹ These are nominal figures from database for those expenses assigned to Banquet, General Costs and Outdoor Events.

Table 2.14: Council expense on statues in the database £ nominal (1823-38)

Year Ending	Description	Amount
1823	Subscription to equestrian statue of George IV	105.00
1825	Subscription to statue of James Watt	52.50
1825	Mason work to statue of King Charles	8.69
1825	Wright work to statue in Parliament Square (two items)	103.53
1826	Smith work to statue of King Charles	1.91
1827	Subscription to statue of Duke of York Statue	100.00
1827	Subscription to statue of Viscount Melville	52.50
1836	Repairing and fitting statue of Charles II	30.33
1838	Rents of Nelson's Monument	127.62

Note: as figures are nominal and relatively small, figures presented here as decimalized amounts, rounded to nearest penny where necessary. Occasionally in processing the data the nominal amounts in the database have been adjusted either because of rounding issues, especially with accounting to twelfths of a penny, but also due to occasional arithmetical errors identified when spreadsheet figures did not match ledger totals. These were only small, and suggest no degree of carelessness on the part of the account-keepers. Source: database.

The heading of petty disbursement is a frustrating one, in that the separate account book of this expense has not survived, perhaps not accidentally. The detail, then, of tavern expenses, which for the unreformed Council frequently exceeded several hundred pounds per year, has been lost. It is hard to know exactly what this meant. Food and drink during meetings held in taverns would not necessarily indicate corruption or mean that money was being poorly expended; that travel expenses were generally modest shows a degree of probity, or possibly less business at this stage in London and a high degree of autonomy for the local state. Furnishing the chambers with newspapers, directories, and almanacs, ceased after reform, yet would have provided important information. As Reeder and Rodger noted, '[n]ot to be in touch incurred a risk for business',²⁴² and so it would have been for the civic affairs of the town. It was a public service to provide clocks in the city, necessary to reinforce what Hobsbawm called 'a new time-discipline'.²⁴³ The petty salaries never amounted to more than £400 a year. Gratuities and presentations to Council employees and to others were around

²⁴² D. Reeder and R. Rodger, 'Industrialisation and the City Economy', in M. Daunton (ed.), *The Cambridge Urban History of Britain, III, 1840-1950* (Cambridge, 2000), p.554.

²⁴³ E. J. Hobsbawm, 'Time, Work-discipline and Industrial Capitalism', *Customs in Common* (London, 1993 [1991]), p.394.

£250 in total. Presentations to servants in return for exceptional service or hard work are not evidence of corruption. What is clear, however, through examples such as the record keeper, was that administration had to be thorough and responsive, and could not wait for another employee to have spare time. More staff received salaries, and fewer were employed on an ad hoc basis. The effective running of local government relied increasingly on administration.

The Police Commission had taken over responsibility for most of the public space in the city: lighting, watching and cleaning the streets. There was no longer a need for militia in the town, so pension payments to city guards petered out. Nevertheless, small contributions to the high constables continued, between £10 and £85 helped maintain batons and so forth. This subscription for governance brought two benefits: adding pomp to ceremonies with bowler hats and smart umbrellas; and extra hands in the event of emergencies, such as riot or fire. Indeed, this again returns to the ‘performative’ idea of government: to be seen to govern was to govern, especially during crisis. Government was slowly encroaching on every aspect of life in Edinburgh to meet the challenges of a growing city. Overall, there was little overlap between the Police Commission’s three heads of expenses and those of the Council: the two were quite separate.

As a deeply-indebted institution, the Council spent a large amount of its income servicing this debt, not just interest and capital payments, but also the costs associated with arranging these loans, and meeting the settlement with creditors subsequently. Various annuities were restructured from liferent to permanent annuities as a consequence of the settlement. Those who had bought annuities for their old age landed with a very different investment which lost value. Other items included investments in local shares, certain legal costs on bonds, and the statutory payments. The failure of this system is explored fully in chapter four. Entwined explicitly with this were the substantial costs of building Leith Harbour, accounting for around £35,000 nominally over the spread of the accounts discussed here.

Legal expenses ran to several thousand pounds annually under the old Council. The new Council was less litigious, spending around one tenth of what the previous Council did. Between 1820 and 1833, the average was £1922; between 1834 and 1855, the average was merely £208.²⁴⁴ By definition the self-electing Council had no election expenses, excepting some entertainments buried within the petty disbursements. Under the Burgh Reform Act the

²⁴⁴ Calculated average based on ‘Cases at law’ given in Appendix C.

Common Good met the cost of elections.²⁴⁵ Local legislation was necessary but expensive, and the unravelling of Edinburgh's old order that accompanied the bankruptcy placed a heavy burden on the Common Good.²⁴⁶ The cost of obtaining the Settlement Act in 1838 was £1792. Payments to Leith Town Council stopped at this point, as Leith was established in its own right, as discussed in chapter six. Another legal expense for the old Council was defending rights and maintaining privileges. The burgh's markets were part of the Common Good, and required investment. Weights and measures had to be enforced, and markets inspected: the equivalent of modern-day trading standards. This was necessary for the burgh as a trading community. Buildings had to be maintained, repaired and renewed, and after a disastrous fire in 1824, payments totalling £700 over the next few years were made to the Fire Establishment, along with £45 on inspecting fire pipes. Much of this expenditure took place under specific clauses of detailed local legislation, and all of it made for a more technical administration of urban life. Controlling weights and measures as part of the regulation of trade, for example, was certainly not new; but the technocratic and legal underpinnings expanded considerably in this period as attested by the several volumes of legislation relating to Edinburgh bound in the Town Clerk's office.²⁴⁷

The Common Good provided discretionary spending power, which the Police Commission lacked. This meant that entirely voluntary contributions could be made to charity, such as those for education and medicine. A handful of charitable mortifications were run through the Proper Revenue account. A teacher was employed at the jail for three years; this may have continued under a different head during those years covered by the abstracts rather than more detailed ledgers. By any account, the provision of education to prisoners in this period was 'Enlightened'.²⁴⁸ It was not until the 1877 Prisons Act that the provision of education became compulsory.²⁴⁹ Yet it was also a pragmatic response to the moral malaise believed to account for crime.²⁵⁰ Where other revenues, such as the church or College Revenues fell

²⁴⁵ 3&4 William IV, cap. 76, section 30.

²⁴⁶ J. Innes, 'The Local Acts of a National Parliament: Parliament's role in sanctioning local action in eighteenth-century Britain', *Parliamentary History*, 17, 1 (1998), pp.23-47; The cost of bills 'make promotion an expensive luxury', I. Jennings, *Parliament* (Cambridge, 2e, 1957 [1939]), p.471.

²⁴⁷ For example the regulation of meat sales under an 1837 included rules on the typographical specifications of notices. Rodger and Laxton, *Insanitary City*, p.53.

²⁴⁸ An eighteenth-century experiment at the Walnut Street Gaol in Philadelphia, Pennsylvania providing some books but no teacher. D. M. Horton, *Pioneers in Penology: the reformers, the institutions and the societies 1557-1900*, 2 vols (Queenstown, NY, 2006), I, p.264.

²⁴⁹ J. Cameron, *Prisons and Punishment in Scotland from the Middle Ages to the Present* (Edinburgh, 1983), p.148.

²⁵⁰ T. A. Markus, 'Buildings and the Ordering of Minds and Bodies', in P. Jones (ed.), *Philosophy and Science in the Scottish Enlightenment* (Edinburgh, 1980), pp.169-224, notes that new prisons were

short, the Common Good could be useful, and in the 1820s professorial stipends were met from the Common Good when the college revenue was inadequate.

The final of the three categories ascribed to each entry in the database is type of expenditure. A detailed breakdown of amounts is presented in Table 2.17 (Appendix D). However, the complexity does not immediately offer a clear narrative, but rather shows the restructuring of the debt and ways of reporting expenditure. The data were then simplified in seven categories: capital projects; repairs and maintenance; salaries and wages of all kinds; purchasing; other disbursements, generally where insufficient information was provided; general finance costs; rents, feus and taxation. This simplified information is presented in Table 2.15 below. It shows that during the run-up to bankruptcy there was an emphasis on capital expenditure: nearly one third of the 1829 expenditure was assigned thus. This indicates that expenditure before the bankruptcy was not lavishing hospitality, but actually investing in the City's infrastructure: the harbour and the new school most especially. The purchasing of goods generally and salaries declined after bankruptcy. Indeed the only type to increase was the cost of financing the city's debts and other banking needs, and the feuing of land.

In a period when management of resources was increasingly professional, it is unsurprising that the Council spent more in relation to on-going maintenance, and less on repairs. At the same time responsibilities and capital projects were expanded. Salaries fell substantially as ministers' stipends ceased to be paid from the Common Good. Allowances to employees fell to one tenth of what they had been; allowances to the families of deceased Council servants were cut, but were counteracted by the increase in the burden of pensions.

designed to bring order and morality to prisoners, pp.169-79. For more on Edinburgh's prison see V. Olesky, A. Allen, M. Cross, S. Gardner, G. Haggarty, R. Murdoch, D. Sproat and N. Tarrant, 'Conformity and Resistance in the Victorian Penal System: archaeological investigations at Parliament House, Edinburgh', *Post-Medieval Archaeology*, 42, 2 (2008), pp.276-303.

Table 2.15: Allowances to employees, next of kin and pensions (£ real) (1820-56)

Year Ending	Allowances to employees	Allowances to next of kin	Pensions
1820	480	39	132
1821	249	51	93
1822	321	339	138
1823	325	142	156
1824	332	118	157
1825	332	80	163
1826	368	79	190
1827	337	78	216
1829	48		211
1830	48		174
1831	45		217
1832	44		199
1833	42		160
1834			
1836	72		
1837	34		
1838	35		226
1839			
1840			
1841			
1842			
1843			
1844			
1845			
1846			52
1847	11		138
1848	34		233
1849	29		203
1850	28		162
1851	31		359
1852	34		471
1853	37		516
1854	39		513
1855	40		491

Note: Figures deflated using smoothed fair prices. Source: database.

Substantially less money was expended on professional services. This partly reflects cut backs on expensive litigation, but also may indicate a change in how items were billed and reflected in the account abstracts. Expenses were around one quarter of what they had been. Purchasing generally was reigned in considerably, though events such as the royal visit explain the exaggerated costs in the 1820s. However necessary, and of whatever value the royal visit was to the city and indeed Scotland as a whole, there was little to show for it in terms of material legacy, other than large quantities of tartan. No money was spent on uniforms after the Settlement Act. The restructuring which accompanied this legislation meant that payments to settle the city's debts were made through annuities. Subscriptions for governance continued to be made.²⁵¹ The three ways of analysing the Common Good accounts: by site, by category and by department have shown broadly consistent trends.

²⁵¹ This continued to the Victorian and Edwardian eras. See Rodger, 'Common Good and Civic Promotion', p.148.

Table 2.16: Council expenditure by type as % of annual total (1820-55)

Year ending	Capital	Repairs & Maintenance	Salaries & wages	Purchasing	Other	Finance	Rents, Fees & taxation
1820	1	6	45	5	2	39	3
1821	3	7	33	5	1	41	10
1822	1	15	45	5	2	28	3
1823	1	4	45	10	3	32	5
1824	20	8	38	4	1	26	4
1825	6	4	52	4	3	28	4
1826	3	6	57	5	1	25	3
1827	1	20	46	4	2	25	3
1829	30	10	40	3	4	1	12
1830	16	11	46	6	3	1	16
1831	12	11	50	6	3	1	17
1832	10	12	48	4	8	1	18
1833	1	11	56	6	5	1	20
1836	2	1	37	11	2	46	2
1837	0	6	30	9	2	51	2
1838	0	3	51	7	4	32	3
1839	0	3	19	4	18	45	10
1840	0	3	17	4	24	42	9
1841	0	5	19	3	16	47	10
1842	0	10	20	3	9	46	10
1843	0	4	18	2	19	41	10
1844	0	3	18	2	20	41	12
1845	0	3	17	2	29	37	11
1846	0	5	21	2	26	35	12
1847	0	4	25	3	14	41	13
1848	0	3	27	3	13	42	13
1849	0	2	24	3	21	39	11
1850	0	2	26	2	14	44	12
1851	0	2	24	3	16	43	12
1852	0	3	24	2	18	42	11
1853	0	4	22	2	22	37	13
1854	0	5	25	3	16	39	12
1855	0	4	26	3	12	41	15

Note: A more detailed view is provided in Table 2.17 (Appendix D). Source: database.

Conclusion: accounting for the Common Good

The Common Good accounts get to the very heart of local government and reform in this period. Their pages hold much of the story of burgh reform, even if this is not immediately accessible. This chapter has presented two new approaches to these problems. Firstly, a new method for deflating money in Scotland using appropriate, local data to adjust prices has been established and used. The use of fiars could easily be applied elsewhere. Secondly, through a process of deconstruction and categorization of transactions, it has been possible to unpick the accounts, and to offer a kind of ‘x-ray’ through the different methods of recording. From it, three distinct epochs in the City’s local government emerge: the final days of the old civic order, the uncertainty of bankruptcy and trusteeship, and the administrative period between settlement with creditors and the transfer of police powers to the Council. The combination of bankruptcy, burgh reform, and divorce from Leith ensured that the new order arrived in an odd fashion, and required adjustments in disbursements.

During this period two structural changes took place in society which necessitated reconfiguration of municipal expenditure in relation to churches. Scotland was rapidly becoming an urban society, and more churches were needed to accommodate the burgeoning membership. At the same time, the seismic event in the landscape of Scottish society in this period was the 1843 Disruption; it ran deeper than religion and was more than a matter of choosing a church. The bonds which had bound together the early-modern community were torn apart. This is seen in the accounts as ecclesiastical expenditure declined.

Complete power over Common Good and other assets was transferred to the newly-elected magistracy with burgh reform. It must have seemed very much like the end of the old order: law expenses and many areas of civic expenditure on the ceremonials and on maintaining a visible presence of local government were reduced. Many salaries were instantly reduced; it appeared the task of upholding the dignity of the chair and the city was less onerous and certainly less financially rewarding than it had been. The demise of the sword-bearers, and civic music, and of the city guard undoubtedly removed spectacle from the city’s streets and public occasions. Less was spent on statues too. The old style of visible civic government was in retreat; the police commissioners were on the rise, gaining more power and responsibly with each police act passed. The direction of observation shifted. Walking on the High Street in 1850 rather than 1820, the familiar sight of the magistrates going to pay respects to the Court of Session, in their robes with mace and sword bearers had gone, as had uniformed city guards in their guard house near the Tron Church. Water caddies no longer hawked, instead the Water Company offered a much improved supply. From the Police

Establishment opposite the Royal Exchange and Council Chambers, police watchmen observed the city. Arguably, increasingly rational control of the built environment came at a cost beyond taxation. To the north the New Town had expanded further, and the space between Edinburgh and Leith became more built up; to the south and west, the physical city expanded towards towns such as Newington, Morningside, and Dalry. They were not yet suburbs but a larger settlement and population posed greater demands on Edinburgh's infrastructure.

The Common Good was the central revenue source for the government of Edinburgh by the Council in this period. It could be applied to almost any situation. Whilst it was not adequate to cover all the needs of the expanding industrial city, its flexibility was both a blessing and a curse. Flexibility offered scope for corruption and attempts to reform this are the subject of the next chapter. Borrowing against its security posed a real threat which was the downfall not only of Edinburgh but other councils in this period. The complexity of municipal finances made settlement more difficult. However the Common Good provided valuable funds to meet a proportion of the needs of diurnal government. Discretionary, immediate funds were valuable in emergency or other pressing situations, and could be used to support major projects such as laying out the New Town, improving the harbour or building the new High School. The Common Good framed local government and the experience of burgh reform.

Changes in expenditure are revealing. By 1856, prisons, churches, welfare, Leith, and the harbour were no longer charges on the Common Good. The scope of these collectively was broad: punishing wrong-doers, the care of souls and the poor, and the curious overlordship of the town of Leith and its port, via which goods flowed in and out of the capital. Yet for all the change, much remained as was. Charges on servicing debt, administration of the city's affairs, maintaining and staffing chambers, the costs of justice, legal cases, repairs and providing the markets and so the food supply and commercial context of the city remained central. Through these charges, and these changes, daily life in the city was regulated and controlled. The physical reality of life in the city and changing scope and structure of municipal government can be seen through the deconstructed accounts. The key issues were reflected in the accounts because there was a financial element to almost everything the Council did.

The move away from the old civic style, towards more proactive government, capable of providing more services to the residents in a representative fashion under much greater scrutiny sits at the core of the transformation within this period, and with which this thesis is

concerned. Changes in the way the Common Good income was spent foreshadowed the move to a more modern style of government and the move towards unitary authority. The value of the Common Good was that it was flexible revenue for the Council, which had responded to many different changes throughout the centuries. As will be seen in the next chapter, the Common Good sat at the heart of civic ambitions, and in constructing the Reformation Church in Scotland. Yet this flexibility came at a cost: the lack of legal control over how it was to be used and managed. For centuries, there had been attempts at regulation, but in the early nineteenth-century, these attempts became more serious, even if unsuccessful. The next chapter explores the history of attempts to reform the management of the Common Good. The story of the Common Good in Edinburgh between 1820 and 1856 was that flexibility and discretion were useful. The bankruptcy dragged out reform. Had the old Council been very wasteful and corrupt, then this would likely have been reflected in the accounts. Whilst the 1833 reforms were not designed to remodel radically Council expenditure, a new age of probity and accountability mandated good administration. The lack of change and scandal suggests the old Council were reasonably effective managers of the Common Good. As the Police Commission gained responsibilities, the Council pulled back from these areas as local government was restructured to meet the demands of the growing capital at the start of the Victorian age.

CHAPTER THREE: REFORMING THE COMMON GOOD

The value of the Common Good lay in its flexibility: there was relatively little on which the income from its sources could not be spent. As noted in chapter one, campaigns for burgh reform were driven in part by anxieties about the administration of the Common Good, the risk of bankruptcy and collective liability for debts. The need for the burgh reform achieved in the 1830s cannot be understood without first grasping earlier attempts. Concerns about the Common Good were not new, as evidenced by early-modern attempts to regulate. This chapter firstly provides background to these previous approaches, and secondly, specifically examines the failed attempts of 1818-22 to regulate the Common Good. Anxieties about municipal bankruptcies were integral to the Scottish experience of municipal reform. The Common Good was a distinctive Scottish resource, subject to much of the problems caused elsewhere in Scottish public life by institutional neglect or ‘fossilization’ after 1707. Attempts to reform the administration of the Common Good were not a nineteenth-century phenomenon.

Concern about the Common Good of all royal burghs in Scotland, the national patrimony, emerged at the same time as a surer sense of Scottish national identity.¹ King is in no doubt that over the course of the twentieth century a distinct Scottish political culture emerged, but does not consider the historical reasons as to why this might have become the case.² As Finlay has argued, the 1820s were a crucial time for Scottish national identity, as class started to supersede regionalism as an organisational principle for policy.³ In a broader context of reform, burgh management of the Common Good was construed in a particularly Scottish way.

Despite its importance to the funding of Scottish local government, between 1424 and 1707 the Parliament of Scotland passed only ten general acts concerned with the Common Good.⁴ There were a modest number of acts concerned with individual burghs, but these generally related to intervention in a crisis, usually permitting limited local taxation as a ‘temporary’

¹ R. Finlay, ‘Understanding Scotland: the state of the nation 1707-1830’, *Scottish Affairs*, 27 (2001), pp. 130-32; N. Davidson, *The Origins of Scottish Nationhood* (London, 2000).

² A. King, *The British Constitution* (Oxford, 2007), pp. 207-10, although writing from a political science perspective, looking to explain the contemporary situation.

³ After Davidson, in Finlay, ‘Understanding Scotland’, p.132.

⁴ The count of ten acts is of those passed by the Parliament of Scotland which, under the Westminster system, would be considered public general acts.

supplement to the Common Good. In the case of Edinburgh, this related to the ‘2d impost’.⁵ Historically, the Common Good Act 1491 is the most important piece of legislation, and remains in force to this day. Unsuccessfully it ordered that ‘the common good...be kept for the common good of the town’, suggesting that even in 1491 there were concerns about the enthusiasm successive generations of councils showed for divesting themselves of these assets. Any monies were ‘to be spent in common and necessary things for the burgh by the advice of the Town Council at the time and deacons of crafts’, of particular pertinence given the problems which would arise in Edinburgh between the trades and crafts. Moreover, ‘an annual inspection is to be taken in the chamberlain ayres of the expenses and disposition of the [accounts]’.⁶ The income from fisheries, lands, and the other elements leased were to be fixed for no more than three years. Leases longer than this five year maximum were ‘not to be of any value, force or effect at any time in the future’.⁷ In the emphasis on extracting maximum value from the Common Good, and in the public audit culture, the forerunners of aspects of the disinterested administration and probity discussed in the introduction as part of nineteenth-century reforms are present in these early attempts at reform of Common Good administration.

In 1504, an Act concerned with the Common Good ordered that entry fees from burgesses and guilds ‘be put to the common good and disbursed on common works’.⁸ This is reference to the Common Good when the concept is at its most fluid, including all the common property of a burgh, rather than any discrete subset of it. Nonetheless, an important strand of income was explicitly added to the Common Good fund. It is a reasonable inference that at least some of this income was subverted to other purposes for such legislation to have been deemed necessary. It is unsurprising then, that the importance of proper oversight was stressed in 1535 when strict criteria were laid down for the selection of auditors. The Act reacted to concerns that traditional income from trade was being damaged ‘through the fault of using of merchandise, and that being of outland men’, in other words, that outsiders were

⁵ RPS 1672/6/136.

⁶ RPS 1491/4/23, ‘Ayre’ is not translated, but is absent from *DSL*, it is presumed it refers to the sense of ‘ayre’ v 3 in J. A. H. Murray (ed.), *Oxford English Dictionary*, 20 vols (Oxford, 1989), I, p.842, meaning a journey, that the accounts are to be inspected by the Chamberlain during some annual circuit or that they are to be brought to the exchequer, which sense is suggested in RPS 1535/44, discussed below.

⁷ RPS 1491/4/23.

⁸ RPS A1504/3/131. The provided translations have been used throughout. The archaic nature of the issue being dealt with means that this is overlooked or disregarded by A. Ferguson, *Common Good Law* (Edinburgh, 2006).

taking away trade from locals, and bringing merchandise with them.⁹ The Provost, bailies and aldermen were to be chosen from those who are ‘honest and substantial burgesses, merchants and in-dwellers of the said burgh’, calling for those of considerable standing and success, rather than those seeking to benefit personally or unable to contribute fully to public life. Each year accounts were to be taken to the Exchequer, ‘to be seen and considered by the lords auditors’. Auditing at a distance caused a problem: it did not preclude local gossip and speculation, or allay concerns. So with fifteen days’ notice, any burgess could examine the accounts, ‘that they may argue and impugn the same as they please so that all murmurs may cease in that regard’.¹⁰

Craft guilds, as regulatory bodies, were concerned with quality control. So it was their system of visitors, concerned with the internal assurance of the guilds, which was used for scrutiny. These visitors were also appointed ‘to be a part of the auditors yearly to the account of the common goods’.¹¹ In relation to Edinburgh, it was ruled that only the Council was to control the Common Good ‘and no others shall have the full government and administration of the whole common good of this burgh’.¹² This legal judgment was partly successful in bringing to an end conflict between the merchants and the crafts in Edinburgh, and this clarification of the basis of municipal government in the city held until 1730, when again further intervention from the Court of Session was required.¹³ These Edinburgh rulings also set a wider precedent.

The late-sixteenth-century drive at reform continued in 1593 when an act under James VI noted that due to economic stagnation, many burghs suffering from ‘having small common good and patrimony’ were unable to meet the costs of government. As outlined above, if the Common Good varied in makeup, the principles were the same: that the resources came from the Crown under charter and were held in common by the Council to be applied to items of mutual benefit. The vagaries of urban growth and decline over the centuries meant that there was significant variance in the adequacy of these resources to meet the needs of their respective populations. One cause was ‘procurement of particular persons affecting their private commodity and in no way respecting the welfare of the public’: this complaint was repeated at intervals for the next four hundred years. The remedy was annual public rousing

⁹ RPS 1535/44.

¹⁰ RPS 1535/44.

¹¹ RPS A1555/6/27.

¹² RPS 1584/5/100.

¹³ RPS 1584/5/100; also see A. Pennecuik, *An Historical Sketch of the Municipal Constitution of the City of Edinburgh* (Edinburgh, 1826), pp. 1-18.

of the Common Good without any subsequent alterations.¹⁴ The inspectors for which the act provided were never appointed.¹⁵ In 1609 concern was expressed about ‘the dissipation of their [the burghs] common good’, and the quality of the magistracy is blamed for this. The remedy was that henceforth ‘none should be capable but burgesses, actual traffickers [traders] and inhabitants of the said burghs’ for election.¹⁶

The means by which the Common Good’s value was realized was important. Rules regulating the rousing of the Common Good were approved in 1639.¹⁷ The Parliament of Scotland’s final attempt at reform came in an Act of 1693 concerned with the ‘maladministration of the magistrates’, as the ‘public [Common] goods...[have] fallen under great debts and burdens to the diminution of the dignity of the state of burghs’, which has prevented them ‘serving the crown as they ought’. This Act acknowledged that these were royal rather than parliamentary charters and that ‘the administration thereof does undoubtedly belong to their majesties, by virtue of their prerogative royal’. It was on this basis that commissioners were appointed to investigate the Common Good, and indeed their judgements were to have the same weight as those of the Court of the Exchequer. This was fuller than any previous Common Good legislation, as it set out methods of accounting – ‘an annual exact state account in charge and discharge’ – of the whole state of affairs, including debts. Moreover, any further debts were to be regulated. Approval from the fullest possible Council meeting was required, as well specification of the purpose. Deviation from those specified purposes would render the magistrates and their heirs personally liable.¹⁸ By the late seventeenth century a system of checks and balances had been established in law.

Common Good reform received little attention until a number of abortive attempts between 1818 and 1822. Under broad-based pressure from across Scotland, the Lord Advocate introduced several bills, whilst under Lord Hamilton a series of detailed enquiries catalogued abuses. These efforts were relatively moderate, seeking incremental reforms to the regulatory system in place under the Parliament of Scotland before the Act of Union. The vacuum caused by lack of government interest in Scotland which followed meant that there were only very few attempts to reform the Common Good until the early nineteenth-century. In

¹⁴ RPS 1593/4/58.

¹⁵ See preamble to 1818 bill, discussed below. PP (HC) 1818 (176), I.153. Sess. 1818. A bill for the better regulating the mode of accounting for the common good and revenues of the royal burghs of Scotland, and for controuling [sic.] and preventing the undue expenditure thereof, p.1.

¹⁶ RPS 1609/4/27.

¹⁷ RPS C1639/8/11 notes the approval of rules, but does not contain the rules themselves.

¹⁸ RPS 1696/4/102.

this regard it was no different to most other areas of Scottish government: arguably from Union to Devolution, Scotland received little parliamentary time, until the creation of the Scottish Office in 1885, when more focussed attention to Scottish interests was evident in Westminster.¹⁹

Adventuring the Common Good

The final public general act passed by the Parliament of Scotland relating to the Common Good was in 1695. It allowed the magistrates to invest the Common Good in the ill-fated Company of Scotland's calamitous expedition to Darien.²⁰ The Company failed and all investments in it were lost. Over half of available capital in Scotland had been subscribed. The debt accrued by the loss forced Scotland to enter into the Act of Union with England, in return for a large grant. The detail of the Darien episode does relate to the Common Good. It might have seemed like every institution and everyone in Scotland had invested, as even those unable to afford the substantial £100 sterling minimum investment banded together into small syndicates to join. The maximum stake was £3,000. Prebble notes that it was predominantly lowland Scottish towns that invested. Glasgow and Edinburgh invested heavily in the venture, so that even the poorest had an indirect interest in the adventure, or rather, as it transpired, involuntarily took a share in the risk. Several other corporate bodies invested, such as the Faculty of Advocates and many Guilds.²¹ Numerous burghs had gambled a substantial amount of their Common Good funds.

¹⁹ I. Levitt, *Government and Social Conditions in Scotland 1845-1919* (Edinburgh, 1988), p.1.

²⁰ RPS 1695/5/208. The best account of this scheme is D. Watt, *Price of Scotland*, 2nd edition (Edinburgh, 2007).

²¹ J. Prebble, *The Darien Disaster* (London, 2002 [1968]), pp.58-9. Laura Yeoman, Archivist to the Royal Bank of Scotland Group Archives provided advice as well as a copy of her index and the figures cited.

Table 3.1: Subscriptions made by burghs to the Company of Scotland (£ Sterling)

Burgh	Subscription
Ayr	200
Brechin	700
Dumfries	500
Dunbar	100
Edinburgh	3,000
Glasgow	3,000
Haddington	1,000
Inverkeithing	100
Inverness	100
Irving	100
Linlithgow	200
Paisley	200
Perth	2,000
Queensferry	100
Renfrew	150
Selkirk	500
St Andrews	100
Stirling	200
Total subscriptions by individual burghs	12,250
Convention of Royal Burghs	3,000
Total commitment	15,250

Notes: All towns entered as 'Town of', except Edinburgh which was termed 'The Good Town of Edinburgh'. Note that these were the amounts subscribed, not to be confused the amounts paid up, which was less than this. Source: RBS Group Archives D/4 'Subscription list to the Company of Scotland',

As can be seen, out of the £400,000 eventually subscribed in Scotland, some £15,250, or 3.81%, came from Common Good funds. Not all of a subscription had to be paid 'up front', but £3000 was still a material amount on the part of Edinburgh, together with the city's contribution through the Convention of Royal Burghs. Ominously, the Council minutes note that '[a]nd though the success and advent thereof shall not happen to be prosperous, Yet it shall never be construed to be a deed of lesion against the said administrators'.²² Lord Provost, Sir Robert Chiesly committed £2000 privately, £3000 as Provost, and oversaw a

²² H. Armet, (ed.), *Extracts from the Records of the Burgh of Edinburgh 1689-1701* (Edinburgh, 1962), minute of 26 February 1696, p.191.

further £3000 from the Royal Burghs.²³ As Watt notes, institutional investment was important, representing £27,150 of capital or 6.8%, which led to smaller burghs following where larger ones had rushed.²⁴ Subscriptions under the Common Good might also include subscriptions by local private individuals, and '[a]though pledges by most other institutions probably indicated a decision of the ruling elite, these investments did, in theory, reflect a commitment by the broader community'.²⁵ Jones suggests there may have been a certain mania as those signing subscription books in person pledged higher amounts, possibly making additional subscriptions the same day. Peer pressure was also at work, as concerns were expressed that 'several Noblemen Gentlemen and Royal Burghs' at a distance had not subscribed.²⁶ In 1695, £8000 was a significant sum of money, £196.8 million in 2015 money; £400,000 bankrupted Scotland.²⁷ This demonstrates not only the flexibility of the Common Good but the risks it carried. Moreover, the importance of the Common Good to Scotland as an independent nation was remarkable.

Reforming the Common Good through local legislation

The other approach to reforming the Common Good was by local legislation. For example, in 1646 Edinburgh's Common Good was 'deeply mortgaged' by the costs of fighting wars, building the Parliament House, a major fire, and the cost of dealing with the Black Death. The total cost was 2,380,000 merks, but no assistance was given.²⁸ Three years later, however they were granted an impost on 'wine, strong waters and tobacco' comprising 8d on a pint of French wine, 16d on others, and 4s on a pound of tobacco. The impost was valued by the Act at 10,000 merks annually.²⁹ In 1692 the Council wrote to the King asking for help. The cost of running the University and building many churches during the Reformation had fallen to the City Council, and they were looking for help, 'it being in the interest of the natione that learning, professors of law, and medicine be maintained', they wrote to the King, who said it was 'Parliament only that could furnish a suteable relief' and that he would

²³ RBS D/4 Index to the list of subscribers to the Company of Scotland Trading to Africa and the Indies, 1696.

²⁴ Watt, *Price of Scotland*, pp.51, 53, 59.

²⁵ Watt, *Price of Scotland*, p.81.

²⁶ W. Douglas Jones, "'The bold adventurers': a quantitative analysis of the Darien subscription list (1696)", *Scottish Economic and Social History* 21 (2001), pp.24, 27.

²⁷ Calculated using Officer and Williamson, 'Relative Value', accessed 11 August 2016. Inflated by GDP share.

²⁸ RPS 1646/11/526.

²⁹ RPS 1649/1/232. The preferential rate reflected the 'auld alliance' with France and the predisposition of Edinburgh's elite for fine claret. P. Morton Shand, *A Book of French Wines*, ed. Cyril Ray (London, 1964 [1928]), p.105; George Saintsbury notes the unusual practice for Advocates in 1860s Edinburgh to lay down quantities of claret in good years, *Notes on a Cellar-book*, ed. T. Pinney, rev. ed. (Berkeley, CA, 2008 [1920]), p.80.

encourage it to grant monies, which it did the next year, when the impost was renewed in 1693.³⁰ Parliament accepted that Scotland as a whole owed Edinburgh £146,328 8s 2d for ‘promoting the public work of the Reformation and the public service of the kingdom’, £300.9m in 2015 money.³¹ It became a public debt of the whole nation, to be paid with interest.³²

Edinburgh was not the only burgh to receive assistance under exceptional circumstances or extreme burdens. Amongst the final actions of the Scottish Parliament were local acts related to individual burghs - Dundee, Kirkcaldy and Kinghorn. Equivalent to the debt crisis of their day, these towns had borrowed too heavily. In a story that resonates with the discussion of Edinburgh’s own bankruptcy in the next chapter, Kirkcaldy had, ‘by the building of a harbour, tolbooth and other public works, contracted debts far beyond their common good.’³³ The concern here was that the debts were so great that the burgh could go ‘to utter ruin to the public loss of the nation’, so a 2d impost was granted, with some modest national costs to come from it, including salaries to macers of parliament for four years.³⁴ Such measures were used to ease pressures on the Exchequer before regular income tax. These cases highlight the distinct relationship between the Common Good of the individual burghs and public service to the whole of Scotland. Parliament sought to make sure that monies were spent appropriately for the benefit of the whole community, including spiritual welfare; that nothing was siphoned off; and that accounts which were kept were audited by honest men. This remit left much flexibility, in which lay both risk and opportunity.³⁵

³⁰ Armet, *Records of the Burgh of Edinburgh 1689 to 1701*, minute 10 February 1692, p.86; RPS 1693/4/104.

³¹ RPS 1649/1/435. Calculated using Officer and Williamson, ‘Relative Value’, accessed 11 August 2016. Inflated by GDP share, and divided by twelve to convert to Sterling from Scots. £3.6111bn

³² The Council latched on to the political profitability of the using the covenanting language, found in many public documents. Mason has noted that ‘commonweal’ meant not only public benefit, but after 1520, was ‘endowed with a strongly patriotic inflection’. R. Mason, ‘Covenant and Commonweal, the Language of Politics in Reformation Scotland’, in N. Macdougall, (ed.), *Church, Politics and Society: Scotland, 1508-1929* (Edinburgh, 1983), pp. 100, 108.

³³ RPS 1706/10/450.

³⁴ RPS 1706/10/450.

³⁵ S. J. Brown ‘Religion and Society to c. 1900’, in T. M. Devine and J. Wormald, (eds), *The Oxford Handbook of Modern Scottish History* (Oxford, 2012), pp. 78-98.

Failed bills and a failed act: a prelude to municipal reform

Between 1818 and 1822 there were attempts to reform the way in which burghs accounted for the Common Good. Continuity can be seen with the early modern period in preoccupations with audit culture and probity in administering public funds. On one hand these attempts were focused on specific concerns about Common Good administration; on the other this served as a prelude to municipal reform, and was part of a broader attempt at burgh reform. Reforming the administration of burgh assets, how the money was spent, and to whom councils were accountable, would constitute a significant change even if not changing the basis of elections, and a move towards more good and accountable although not representative government. Nonetheless, it appeared that reformers had slightly more leverage in Scotland than they did in England. Parliamentary commissions found examples of maladministration in both England and Scotland. Whereas the private interests of members was the purpose for which the funds of English corporations were legally intended, in Scotland this was not the case.³⁶ The Common Good was protected towards public benefit, and had been since its inception. Successive Lord Advocates responded with bills which would have offered only a marginal improvement in accounting standards, in an attempt to dispel demands for more sweeping reforms.

In the winter of 1817-18, a large number of public meetings concerned with burgh reform took place in Edinburgh. Countless reports in the *Scotsman* attest to this. There were two main causes of concern: firstly, a strong desire to bring about the end of the self-elective systems of selecting magistrates and councillors; secondly, to reform the administration of the Common Good. Aberdeen was teetering on the verge of bankruptcy, and a number of councillors offered some kind of collective apology that their attempts to solve problems in the town – namely building Union Street – had caused such disaster. The handing over of corporate property to trustees, outraged inhabitants argued, had been a *de facto* disenfranchisement of the burgh.³⁷

It might well be contended that the *Scotsman* was established for the purpose of burgh reform; certainly this became a significant objective within its first year of publication. Many issues were given over almost entirely to news on the subject from around Scotland. As well as a vocal advocate of reform, Adam Black was publisher of the *Scotsman*. Within its pages there are reports from around the country: the significance of this new title ought not to be

³⁶ See Scottish juror S. Kyd, in his work on English corporations, *A Treatise on the Law of Corporations* (London, 1793-4), 2 vols.

³⁷ *Scotsman*, 4 October 1817, no 37, p.290, col. B-C.

underestimated. Pitched at the liberal Edinburgh middle classes, it took a particular interest in Scottish affairs, especially moderate burgh reform. Black was in the van of municipal reformers in Edinburgh. Yet he had no greater cheerleader than the editor of his memoirs Alexander Nicolson, who portrayed Black as personally responsible for starting agitation for burgh reform, when he stood up at a Merchant Company meeting to speak on the subject.³⁸ This is not necessarily overstating the case, as Black was central to reform and continued to have a long career in public life, as Provost and MP for Edinburgh. It was very important for individuals to couch their arguments in moderate language, as even ‘reform’ still had negative connotations. Black therefore argued for an ‘improvement in burgh polity.’ He was seconded by Archibald Anderson and James Spittal, who was Lord Provost (1833-37).³⁹ In 1817, just two short years after the end of the Napoleonic Wars, the label ‘radical’ was a toxic one. It was associated with a ruthless determination to alter the order of things without regard for the consequences.⁴⁰

Davidson has argued that in 1820 ‘the separation between reformist and revolutionary consciousness was not – and could not – be clear’.⁴¹ However this binds identity politics and political reform of any creed. For campaigners the object was an improvement in government, and the issue of nomenclature was less vexed. Galt’s *The Provost* (1822), *The Member* (1832) and *The Radical* (also 1832), make more than clear the need of political reform at every level, but present reform quite separately to the irrational radical. Galt presented both radical and the corrupt public figures in the same ironic fashion. With careful phrasing, Black articulated the need for municipal reform whilst maintaining distance from radicalism. The Merchant Company was a ‘respectable’ institution, not a hotbed of radicalism, and the reform motion carried 176 to 87 confirmed that others supported the distinction.

³⁸ Black wrote his *Memoirs* for private circulation, but it was Nicolson who decided, on Black’s death, to prepare them for publication. The result is a slightly peculiar sort of hagiography. One gets the feeling that Nicolson was employed to save Black the embarrassment of having to sing his own praises too loudly. Nonetheless it provides a useful narrative on events, as well as some perspective not found elsewhere: it was, after all, a commercial venture.

³⁹ Nicolson, *Memoirs*, p.60.

⁴⁰ It remained so for some time. In 1832, the apparent autobiographer in Galt, *The Radical* was designed to instil terror by his political fixation and ruthlessness. Despite the impact and of this and *The Member*, they were not included in the complete works. J. Galt, *Works of John Galt*, ed. D. S. Meldrum and W. Roughead (Edinburgh, 1936), 10 vols. See discussion in R. Hall and N. Whistler, ‘Galt, John’, in *Canadian Dictionary of National Biography*, VII, 1836-50 (2000), online at http://www.biographi.ca/009004-119.01-e.php?&id_nbr=3400 last accessed 27 April 2012.

⁴¹ Davidson, *Origins of Scottish Nationhood*, p.188.

Black's judgement in launching the campaign in late 1817 showed immaculate timing. Just enough time had been allowed for news of Aberdeen's bankruptcy to circulate widely and some implications to be realized. Moreover, as the *Scotsman* noted in April 1818, '[d]uring the continuance of war, and while we were struggling for the restoration of legitimacy, it was not to be expected that sufficient attention could be devoted to the repairing of the breaches and defects in our internal constitution'. The editorial went as far as to suggest that '[t]he Emperor of France [Napoleon] was the most efficient ally corruption ever had.'⁴²

In the respectable, semi-official context of the Merchant Company, the public nature of the meeting operated as a shield against claims of radicalism. Moreover, the view that government bodies, such as burgh councils had to listen to the representatives of legally-constituted bodies such as the Merchant Company was beginning to gain some traction: so both local and national government had to at least consider such demands.⁴³ Black's moderate language shows his adeptness as a politician in search of broad appeal. An improvement in burgh polity rather than burgh reform was considered less contentious. Improvement was a far less emotive term, and was associated with enclosing land or paving streets, having been in wide usage since c.1500.⁴⁴ Black avoided mistakes made by previous campaigns, which had often floundered on accusations of radicalism. An illusory sense of historical continuity was made by references to earlier attempts to adjust burgh 'polity' in the medieval period, pre-dating both Jacobitism and Jacobinism.⁴⁵ The reality of medieval burgh government was that key officers were positioned by royal appointment, and the move towards local elections had been a significant one. The 'crown had a vested interest in close scrutiny of officials', for example, where valuable customs were collected. Yet the reality was that these institutions reflected a 'community organized for trade'. The idea of the medieval burgh community was a powerful one, even if there was a gap between the rhetoric and the reality.⁴⁶

⁴² *Scotsman*, 11 April 1818, no 64, p.118, col. A.

⁴³ C. Tilly, *Popular Contention in Great Britain 1758-1834* (Harvard, 1995), p.142.

⁴⁴ P. Warde, 'The idea of improvement, c.1520-1700 in R. W. Hoyle (ed.), *Custom Improvement and the Landscape in Early Modern Britain* (Farnham, 2011), pp.127, 132.

⁴⁵ The gap between the start of violence in revolutionary France and Scottish newspapers changing their support from initial republicanism to anti-reform had been longer than might be expected, and it was not until 'the end of 1792, [that] the majority of Scotland's newspapers furnished unwavering support to the anti-radical cause'. B. Harris, 'Scotland's Newspapers, the French Revolution and domestic radicalism (c.1789-1794), *Scottish Historical Review*, 217 (2005), p.51.

⁴⁶ E. P. Dennison, ' "Power to the people?" the myth of the medieval burgh community', in S. Foster, A. MacInnes and R. MacInnes (eds), *Scottish Power Centres from the Early Middle Ages to the Twentieth Century* (Glasgow, 1998), pp.103, 109-110, 122.

Immediately following the Napoleonic Wars there were broader debates that questioned the general mode for administering public affairs and the nature of government expenditure.⁴⁷ The discussions around burgh reform fit into the same mould as Harling's Anglocentric work, relating to the Napoleonic Wars and their aftermath. What Brewer has called the 'fiscal-military state' raised significant revenues and exerted pressures for reform itself.⁴⁸ The introduction of property tax was presented to the middle-classes as 'a wartime expedient' and accepted as such.⁴⁹ However the economic slump and demobilization that followed the war did little to improve the fiscal situation. The national debt still had to be funded.⁵⁰ Pentland has argued that the wartime state had a profound effect on popular political culture, and that '[b]y 1832, Scotland had well-developed traditions of extra-parliamentary activity, sustained by meetings, petitions, associations, and a wide press, and had spawned large and diverse movements in support of reform of many Scottish and United Kingdom institutions.'⁵¹ The issue of political participation is an important one. There is a clear consensus that engagement extended beyond the ballot, access to which was limited even after 1832 and subsequent reforms within this period.⁵² These post-war attempts in Scotland to reform the administration of the Common Good occurred within a particular historical context of high government expenditure and economic stress, and a political culture which feared radicalism but in which the middle classes were mobilized and active politically. Questions about who was responsible for administering public money, and accounting for expenditure came in to focus during this time.

Aberdeen and Montrose: from radicalism to reform

In February 1817, against a backdrop of economic strain and social tensions, Aberdeen City Council became bankrupt, unnerving burgesses across Scotland. There was genuine concern that civic bankruptcy would spread: either through contagion or simply because the government was universally perceived to be incompetent and corrupt. The view that it was due to self-election and maladministration is perhaps simplistic. The debts in Aberdeen's case primarily related to borrowing to build Union Street and improve the harbour. These were the same infrastructural improvements that would bankrupt Edinburgh. The real

⁴⁷ Harling, *Waning of 'Old Corruption'*.

⁴⁸ J. Brewer, *The Sinews of Power: war, money, and the English state, 1688-1783* (London, 1994).

⁴⁹ Pentland, *Spirit of the Union*, p.9.

⁵⁰ Pentland, *Spirit of the Union*, p.11.

⁵¹ Pentland, 'The Challenge of Radicalism to 1832', in Devine and Wormald (eds) *Oxford Handbook of Modern Scottish History*, p.439.

⁵² Tilly, *Popular Contention in Great Britain*; J. Vernon, *Politics and the People: a study in English political culture, c.1815-1867* (Cambridge, 1993).

problem was not corruption, but that the funding available through the Common Good was inadequate to meet the expanding needs of cities struggling with population increases caused by urbanization. The expectations of modern local government were much greater than they had been at the time of the establishment of the Common Good for the needs of a medieval trading community. The growing challenge and the population increases are highlighted by the fact that settlements were becoming so large, and the response was so piecemeal that councils such as Edinburgh's did not have uniform jurisdiction over the entire city.

Public meetings in this era consistently cited Aberdeen's case as justification for their meetings and as adding urgency to their cause. This was a matter of good administration, civic pride and private financial concern. Good financial administration does not encompass any element of bankruptcy, and requires the least exposition here. It was humiliating for the city to see its assets placed in the hands of trustees for creditors, and could lead easily to a decade without financial autonomy and power struggles as factions scrambled in search of legitimacy. The contradiction of placing the public good in the hands of trustees but bound legally by private responsibilities was apparent. Where the old system continued, with an unmodified sett, it caused a different kind of lengthy legal proceedings in Aberdeen, as the election was struck down and factions squabbled over procedure and outcome.⁵³ Aberdeen was ineffective as a deterrent, however, as nearly every major burgh was declared bankrupt over the next century.

The result of Montrose's 1816 election was thrown out by the Court of Session, because the sett of the burgh had been misapplied. However, this was due to some arcane technicality rather than any principled move towards representative government. Influential Whig reformer Lord Archibald Hamilton, arranged for a poll-warrant to be issued by the Privy Council in 1817, which allowed a much greater element of popular participation. This encouraged reformers, despite the government swiftly recanting this example. In Montrose, 'popular elements [had] a greater share in municipal affairs' and a 'significant element of popular participation in municipal elections'.⁵⁴ Under the unreformed system of parliamentary elections, it was possible for a burgh to be disfranchised on these

⁵³ D. R. Fisher, 'Aberdeen Burghs', in R. Thorne (ed.), *The History of Parliament: the House of Commons 1790-1820* (1986), online at <http://www.historyofparliamentonline.org/volume/1790-1820/constituencies/aberdeen-burghs>, last accessed 26 June 2012.

⁵⁴ Hamilton was MP for Lanarkshire and therefore sat in the Commons. Fisher, 'Aberdeen Burghs', *History of Parliament: Commons 1790-1820*; D. R. Fisher 'Aberdeen burghs', in D. R. Fisher (ed.), *The History of Parliament: the House of Commons 1820-1832* (2009), online at <http://www.historyofparliamentonline.org/volume/1820-1832/constituencies/aberdeen-burghs>, last accessed 25 March 2012.

technicalities, or if for some reason the election of magistrates had been unsuccessful, and this body selected the MP for the burgh, then no member could be returned, leaving the burgh with neither Council nor parliamentary representation, and no method by which to elect either. Such a system was in operation in Edinburgh until 1832.⁵⁵ A power-struggle between Council and the trades followed Aberdeen's bankruptcy, so that of 19 magistrates returned in 1817, 13 declined to serve. The Privy Council ruled in 1818 that the Council retiring from 1816-17 should choose new members.⁵⁶ These outdated procedures and debates around them were important. As Cockburn notes '[the Montrose case] produced a good deal of legal learning and investigation, great public excitement and very little legal result.'⁵⁷ What it did do, was place additional pressure on the existing system, and gave scope that with sufficient middle-class pressure, reform without radicalism was possible.

The Lord Advocate's bills 1818-19

When sitting as a judge, Alexander Maconochie was very much under his father's shadow. Allan Maconochie had been a respected judge, yet the same could not quite be said of his son. When he challenged one advocate on the distinction between 'also' and 'likewise', the supposed retort was 'your lordship's father was Lord Meadowbank; your lordship is Lord Meadowbank *also* but not *likewise*'.⁵⁸ Even if a competent lawyer, in public office Maconochie's record was far from glittering. He was appointed Lord Advocate in 1816, and his first major challenge came in 1817, in dealing with a number of 'radicals', of which the hallmarks of Maconochie's involvement were botched trials and dubious convictions. Fry argues that the Whig lawyers defending in these cases 'were able to embarrass him by exposing his rigged evidence'.⁵⁹ It has been claimed that the failure to put down these movements thoroughly and convincingly led to the insurrection of 1820.⁶⁰ The other challenge that was mismanaged by Maconochie was the issue of burgh reform. It came to the fore shortly after he resigned his Yarmouth seat and moved north to represent Anstruther in March 1818. As has been demonstrated above, there was widespread support for a change in burgh politics which had been presented carefully as non-radical and measured.

⁵⁵ In 1729 an adjustment to the set of Edinburgh was made by Lord Ilay, rebalancing the representation of trades and merchants. For text see Pennecuik, *Historical Sketch*, pp.20-24.

⁵⁶ Fisher, 'Aberdeen Burghs', *History of Parliament: Commons 1790-1820*.

⁵⁷ Cockburn, *Memorials*, p.305.

⁵⁸ Quoted in various places, including G. F. Millar 'Maconochie, Alexander' in *Oxford ODNB* (Online, 2004).

⁵⁹ M. Fry, *Patronage and Principle: a political history of modern Scotland* (Aberdeen, 1987), p.20.

⁶⁰ G. F. Millar 'Maconochie' in *ODNB*; also see Ellis and a'Ghobhainn, *The Scottish Insurrection of 1820*. The efficacy of demonstration by means of punishment had little success in this case. The failure of this uprising, Ellis and a'Ghobhainn argue, meant an end to radicalism.

Maconochie was Tory and would be expected instinctively, therefore, to be positioned against reform. However, the prevailing winds of economical reform meant this was much more acceptable politically. The compromise position was that there would be no reform, but that accounts would be subjected to public scrutiny, and five burgesses could mount a challenge with quick and accessible legal remedy. Thus the presentation of the first bill was greeted with muted applause by the *Scotsman*, which wryly noted that ‘it will not disappoint the public expectation’.⁶¹ The only solution for the endemic corruption and maladministration was ‘nothing but the abolition of the practice of self-election. Every other check on the unprincipled and profuse expenditure of their Magistrates can be of no avail.’⁶² Cockburn noted that after the war ‘there was a shock between those who wished to perpetuate old systems, and those who wished to destroy or reform them’,⁶³ and agreed that this ‘single and clear evil, capable of being removed only in one way [burgh reform].’⁶⁴ As the *Scotsman* complained, ‘such a law cannot end one single abuse’, even if there was scope to deal with the more egregious instances.⁶⁵

The preamble to the 1818 Bill referred to the Common Good Act 1593 under which inspectors of the Common Good could be appointed, although none were.⁶⁶ By referencing several pre-Union acts continuity with the past was established, so reducing the extent to which it might seem revolutionary, and establishing parliamentary jurisdiction. Likewise, the bill itself, ‘[f]or the better regulating of the mode of accounting for the Common Good and Revenues of the Royal Burghs of Scotland, and for controuling and preventing the undue Expenditure thereof’ carefully avoided the term ‘reform’ and claimed only to regulate the system of accounting. It was almost self-consciously designed to resonate with the reform agenda, with a strong economic focus and as weak a political one as possible. The preamble aimed to standardize accounting and introduce auditing processes, leading to discharge of the magistracy ‘as publicly as may be’.⁶⁷ This would introduce a high degree of probity, whilst standardizing accounting formats, auditing procedures, and discharging officials.

Each year, accounts were to be drawn up and sent to the Exchequer; indeed, the Barons of Exchequer were to be given clear and specific jurisdiction over burgh finances. Accounts

⁶¹ *Scotsman*, 18 April 1818, no 65, p.127, col. A.

⁶² *Scotsman*, 18 April 1818, no 65, p.127, col. A.

⁶³ H. Cockburn, *Memorials of His Own Time* (New York, 1856), pp.297-8.

⁶⁴ Cockburn, *Memorials*, p.302.

⁶⁵ *Scotsman*, 18 April 1818, no 65, p.127, col. A.

⁶⁶ Cited in preamble to PP (HC) 1818 (176), pp.1-2.

⁶⁷ PP (HC) 1818 (176), p.2.

had to be submitted and audited, and Edinburgh would maintain its practice of eight merchant-auditors and eight trades-auditors. If they were not submitted on time, fines would be levied; once lodged, any two burgesses could make a complaint within a given time period, the length of which was to be determined during the passage of the bill. If the Exchequer Court found that:

items have not been bona fide expended, or have been improperly applied, to and for the use of the then Magistrates and Councillors, or their Predecessors in office, or in any other corrupt and unjustifiable manner, then and in every such case, then [those] offending, shall be adjudged to repay and make good to the respective Burghs concerned in such Complaint or Information, out of his or her own private fortune and estate, and for which they shall be personally liable, for such loss and damage as the Common Good of the said Burgh shall, by the judgement of the sad Court, be found to have sustained.⁶⁸

The principle here of unlimited personal liability for loss and damage, or any kind of deviation from appropriate disbursements is crucial. The obligation to have probity in public life was made personal. It was no longer proper to make profit from public life. The discourses around the waning of old corruption were coupled with the themes of pre-Union Common Good law.⁶⁹ Whilst the electoral basis was not reviewed, only five burgesses were needed to make a complaint about an Act of Council if it should appear ‘to be lavish or profuse, or to have for its object the misemployment of the said Common Good or Revenues’.⁷⁰ If the courts found in favour of burgesses, fines were due to both the Common Good and the Crown; if the resolution was reversed or declared null and void, then their expenses could be recovered from either the magistrates or Common Good, as the ‘circumstances of each case may seem to require’, thus removing financial risk from challenge.⁷¹ The bill also dealt with collection as well as disbursement, requiring those collecting monies to state exactly to which assessments their demand related.

This bill represented ‘light’ burgh reform. The system of election was not being challenged, and self-perpetuating oligarchies could continue. However, with the introduction of some limited degree of probity into this area of public administration, some fears might have been assuaged had it passed into law. With proper, audited accounts, the state of municipal finances would have been assured, and clear and effective legal remedy would have been established for any misapplication of funds. Whilst not perfect, it would have been an

⁶⁸ PP (HC) 1818 (176), p.5.

⁶⁹ PP (HC) 1818 (176), p.6.

⁷⁰ PP (HC) 1818 (176), p.7.

⁷¹ PP (HC) 1818 (176), p.8.

improvement. The locus of scrutiny was located in Whitehall, but squarely within the Scottish judicial system. Harling has identified that in the years after Waterloo, a period of retrenchment took place, in response to both personal scruples and external pressures from radicals. The reforms proposed here were not only in keeping with the general political agenda, but could have been acceptable to the Tory government.⁷² Shortly after the introduction of the bill, an editorial accompanying an abstract in the *Scotsman* was mainly concerned that challenges required potentially ruinous financial liabilities, ‘a temptation only to Burgesses to throw themselves into a vortex, in which their fortunes are almost sure to be wrecked’.⁷³ The way in which the *Scotsman* sought to inform debate is striking. Even if preceded by an editorial, framing how its readers saw it, the abstract of the bill is far from unrepresentative. Notwithstanding the context of lengthy parliamentary reportage in *The Times*, it was still noteworthy to have a column of abstract.⁷⁴

The Merchant Company in Edinburgh, where Black began agitating for burgh reform, was equally underwhelmed by the plans. A meeting resolved that ‘the regulations proposed do not appear to be at all calculated to prevent the uncontrolled expenditure of the Revenues and Public Funds of the Royal Burghs of Scotland, the pernicious effects of which are generally felt and complained of’.⁷⁵ Other inadequacies included allowing burghs to appoint their own auditors, and the failure to offer enough detail. For example, there was no mention of submitting detailed statements on the nature and extent of municipal debt. Prevailing anxieties about municipal bankruptcies after Aberdeen’s experiences the previous year, remained. The Edinburgh guilds felt it would ‘rivet the chains more closely about the necks of the Burgesses of Scotland; to perpetuate the abuse of self-election’.⁷⁶

The *Scotsman* was in no doubt that, not only were all Scots burgesses in unison in their objection to the scheme, but ‘[w]e never for a moment imagined that the citizens of Edinburgh could be deceived and hoodwinked by any such futile scheme as that of the Lord Advocate’s’.⁷⁷ Outside Edinburgh, reformers claimed to see through the bill too. In Cupar it was condemned as ‘a mere clumsy device to juggle the people of Scotland, and a gross insult

⁷² Harling, *Waning of ‘Old Corruption’*, p.163-82.

⁷³ *Scotsman*, 25 April 1818, no 66, p.134, col. C.

⁷⁴ It was still technically illegal to report the debates. Later in the nineteenth century, *The Times* would habitually print in full many of the debates. See A. Sparrow, *Obscure Scribblers: a history of parliamentary journalism* (London, 2003), pp.31-7; 52-4.

⁷⁵ Meeting 28 April 1818, reported in *Scotsman*, 2 May 1818, no 67, p.143, col. C.

⁷⁶ Meeting 27 April 1818, reported *Scotsman*, p.141, cols. B-C.

⁷⁷ *Scotsman*, 2 May 1818, no 67, p.142, col. A.

to the good sense of every citizen'.⁷⁸ In less than a month, the writing was on the wall, as one Edinburgh craft, the Hammermen, called upon Hamilton 'to use his utmost endeavours to have said bill thrown out'.⁷⁹ On 16 May, the *Scotsman* happily reported that 'the Lord Advocate's Bill...has been abandoned'.⁸⁰ The blame for all the ills in the administration of the Common Good was placed squarely with the system of self-election 'which has deluged the whole country with jobbing and corruption'.⁸¹ Without direct accountability and selection there could be no real probity. Campaigns for burgh reform continued, as both Aberdeen and Dundee sought new setts.⁸² As the parliamentary session drew to a close, the *Scotsman* urged its readers to approach the Convention of Royal Burghs with their grievances about burgh reform, which Maconochie aimed to do also.⁸³

The Convention of Royal Burghs had once been a very powerful element in Scottish politics; after 1707 its role was less clear. When it met in 1818, however, burgh reform was on the cards. No fewer than five petitions came from Dundee factions – Dundee Town Council, the Dundee Guildry, the Dundee Burgesses as a body, and other groups of inhabitants, all demanding a new sett. The first day was spent discussing whether or not the Convention could rule on such matters. The final day proceeded normally until a petition from burgesses at Whithorn was read out. As the Clerk to the Convention read the line 'that the system of self-election was good for nothing, except as affording a cover and protection to every species of malversion, peculation, and abuse', many parties, not least the Edinburgh delegation including the Lord Provost, insisted that it be stopped as it was insulting. After discussion, the Clerk continued reading it because it did not relate to individuals, yet the Edinburgh delegation maintained their protest. It failed because whilst the Convention might have issued a new sett, it could not change the whole electoral basis. After procedural wrangling over accepting a petition relating to accounts, members left so that the Convention was not quorate.⁸⁴

Extensive discussions, countless public meetings, many petitions, and acres of newsprint on the subject of burgh reform had yielded meagre results. However, in September 1818, the *Scotsman* reckoned '[t]he people of Scotland have been raised from their apathy'. Aberdeen

⁷⁸ *Scotsman*, 9 May 1818, no 68, p.149, col. C.

⁷⁹ *Scotsman*, 2 May 1818, no 67, p.143, col. B. The Cordiners likewise petitioned Hamilton.

Scotsman, 9 May 1818, no 68, p.152, col. A.

⁸⁰ *Scotsman*, 16 May 1818, no 69, p.158, col. A.

⁸¹ *Scotsman*, 16 May 1818, no 69, p.158, col. A.

⁸² *Scotsman*, 16 May 1818, no 69, p.158, col. A.

⁸³ *Scotsman*, 30 May 1818, no 71, p.173, col. C; *Scotsman*, 6 June 1818, no 72, p.183, col. A.

⁸⁴ *Scotsman*, 18 July 1818, no 78, pp.228-232.

had a new sett, but reformers there pledged to take action if anyone attempted an election under it.⁸⁵ Despite the lack of results, there was increasing confidence that reform would occur soon. ‘Parliament being now met, there can be no doubt that the important question of Burgh Reform will very soon be brought under discussion.’ Perseverance was to be necessary, ‘by all honest, moderate, and constitutional means’.⁸⁶ It had been established that achieving probity was a pressing imperative; the question was how it should be achieved.

The bill presented in April 1819 was ostensibly the same as the 1818 bill; the sole concession made to critics was that Sheriffs Depute would now appoint auditors and that any burghess was to be allowed access without any charges to the Burgh accounts once prepared for auditors.⁸⁷ One of the major criticisms was that those bringing an action were personally liable for all the costs associated with a long and expensive case should the action fail. This was the same issue that hamstrung the efficacy of complaints which arose with charities in England: it relied on individuals with good intentions and deep pockets to take up causes *pro bono*.⁸⁸ When the bill was brought before Parliament, Joseph Hume, MP for Aberdeen immediately objected on grounds that it was ‘futile and useless’.⁸⁹

Hamilton continued pushing for reform in the Commons. In March 1819, he challenged the Lord Advocate’s assertion that ‘the great body of the Scots population did not desire any such alteration’.⁹⁰ When the revamped bill was presented in April 1819, Hamilton first arranged for a reprint of a 1793 report into petitions from royal burghs.⁹¹ This report had concluded that burgh setts were unrepresentative, and tax collection was unclear and opaque. Many burghs took advantage of this lack of transparency to collect a surplus over what had to be handed to the treasury, keeping the balance for themselves. The real concern, however, was that Common Good property was being disposed of in a corrupt manner: ‘[i]n the whole of the alienations since the Union, there does not appear above one hundred instances where the property was sold by public sale or auction’, and the accounts do not say on which debts

⁸⁵ *Scotsman*, 26 September 1818, no 88, p.310.

⁸⁶ *Scotsman*, 28 January 1819, p.25, no 105, col. A.

⁸⁷ PP (HC) 1819 (219), I-B.1203. Sess. 1819. A bill for the better regulating the mode of accounting for the common good and revenues of the royal burghs of Scotland, and for controlling and preventing the undue expenditure thereof, p.3.

⁸⁸ See R. Tompson, *The Charity Commission and the Age of Reform* (London, 1979), chapter 2.

⁸⁹ HC Debates, 6 April 1819, vol. 39, c.1433.

⁹⁰ HC Debates, 23 March 1819, vol. 39, c.1122.

⁹¹ PP (HC) 1819 (229), VI.551, Report from the committee to whom the several petitions presented to the House of Commons, from the royal burghs of Scotland, together with the several accounts and papers relating to the internal government of the said royal burghs, were referred.

or for what purposes the money from these sales was used.⁹² The issue of transparency was central, as the belief was that this would serve to regulate the conduct of individuals in public life.

Re-circulating reports of maladministration in royal burghs served well to gather support for further enquiry. A month later, Hamilton successfully arranged a Select Committee, by a narrow opposition majority.⁹³ Soon Hamilton had Maconochie on the run, pointing out that Maconochie had objected at first that the petitions were not numerous, then ‘that they were numerous, that they were general, but...not respectably signed...[t]he evils complained of had not been denied; the system had not been defended’.⁹⁴ At the same time this was carefully arranged to chime with the economical reform discourse, citing various towns in which councils had ‘to levy new rates, to pave, light, and cleanse the town; thus laying an additional burthen on the burgesses, to supply their own improvident waste’.⁹⁵ William Dundas objected that the bill sought ‘parliamentary reform...to a free and popular election’. With a curious sense of history, Dundas claimed it would ‘strike down the constitution of Scotland as it had existed for 350 years’.⁹⁶ Hamilton had established scope to collect information that could be used to formulate and justify a broader programme of burgh reform.

Hamilton's reports 1819-21

Hamilton made his first report in July 1819, by which time 31 burghs had responded, nine had yet to reply but said they would, and 15 returns were incomplete. He prioritized the four burghs he considered most in need of attention, due to ‘some peculiar circumstances regarding them’: Edinburgh, Aberdeen, Dundee, and Dunfermline.⁹⁷ Even within this group, the complexity of Edinburgh’s situation was highlighted by the fact that 23 persons were interviewed for the capital, whilst fewer witnesses were called for the others, with five each for Aberdeen and Dundee, and four for Dunfermline. Those interviewed in Edinburgh were

⁹² PP 1819 (229), pp.23-4.

⁹³ G. F. R. Barker, rev. H. C. Matthew, ‘Hamilton, Lord Archibald (1770-1827)’, in *Oxford Dictionary of National Biography* (Online, 2004), last accessed 3 April 2012: ‘carried against the government by 149 to 144’.

⁹⁴ HC Debates, 6 May 1819, vol. 40, cc.180-1.

⁹⁵ HC Debates, 6 May 1819, vol. 40, c.184.

⁹⁶ HC Debates, 6 May 1819, vol. 40, cc.187-8, 198-9. The committee appointed was: Lord Archibald Hamilton, Sir James Mackintosh, the Lord Advocate, Mr James Abercromby, Sir James Montgomerie, Mr J. P. Grant, Mr Mackenzie, Mr Kennedy, Mr J. H. Blair, Sir R. Fergusson, Mr Sinclair, Mr James Macdonald, Mr Finlay, Mr Maxwell, Mr Hume, Mr William Douglas, Mr Macleod, Mr Robert Grant, Mr Frederick Douglas, Mr Wilberforce, and Mr Frankland Lewis.

⁹⁷ PP (HC) 1819 (571), VI.1, Report from the select committee to whom the several petitions from the royal burghs of Scotland were referred, p.4.

reasonably candid in their acceptance that the political system could easily be manipulated, and once in power a party could keep itself in control without too much difficulty. Rather than pursuing the outright issue of popular involvement, the report argued that the various trades were wrongfully excluded from Council elections, and that challenging this had not happened due to the expense of the only remedy, the Court of Session.⁹⁸ The rate at which debts were being increased was a cause for concern, so much so that they agreed that allegations of ‘a most improvident administration of the pecuniary concerns of the city, are well founded’: in the ten years 1807-16 debts increased by £88,241.⁹⁹ This situation was deteriorating, and in 1818 alone there had been an overspend of £18,197. Debts on the Leith docks amounted to £268,000, and revenue was insufficient to pay even the interest on the loans, with an annual deficit of £4,315.¹⁰⁰ All these accruing debts painted a bleak picture as the city’s revenues were unlikely to increase.¹⁰¹ After obligatory payments on interest, subscriptions, annuities and so forth, there was a free income ‘for the support of the magistracy, repair of publick buildings, pavements, and other publick works, of £11,074’.¹⁰²

The Report accused the Magistrates and Council of Edinburgh only of incompetence and poor administration in their disbursements: ‘[t]here is no charge against the magistrates and council of Edinburgh that the funds thus raised have not been applied to publick purposes’, but rather poor accounting was the issue. The ‘general alarm had been excited by the situation of Aberdeen...of which the citizens of Edinburgh began to deeply partake’.¹⁰³ This does not explain why the Lord Provost refused Deacon Paterson’s repeated enquiries and protests about the state of accounts, declined on grounds ‘that he [the Lord Provost] did not consider it his duty merely to gratify deacon Paterson’.¹⁰⁴ However the Magistracy was not cleared of all charges. Superiorities in the county were ‘sold by the town council to members of its own body and their friends...it appears, that these properties were sold in a private manner, not only without being exposed to publick sale, but without being advertised for sale; without it being made known in any way that they were for sale; and without...their value, being laid before the council’.¹⁰⁵

⁹⁸ PP (HC) 1819 (571), p.10.

⁹⁹ PP (HC) 1819 (571), p.12.

¹⁰⁰ PP (HC) 1819 (571), p.13.

¹⁰¹ PP (HC) 1819 (571), p.17.

¹⁰² PP (HC) 1819 (571), p.18.

¹⁰³ PP (HC) 1819 (571), p.19.

¹⁰⁴ PP (HC) 1819 (571), p.19.

¹⁰⁵ PP (HC) 1819 (571), pp.19-20.

Trustees had already been appointed for Aberdeen's creditors, and the fault lay in several egregious examples of graft and corruption. The loss of substantial Common Good assets was considerable due to such practices. For example the Don and Dee fishings were worth £10,000 a year, but realised only £27 of feu duty. Alienation had meant a failure to realise this valuable asset. Aberdeen Council borrowed in secret, and whilst close to bankruptcy allowed creditor-councillors to swap their credit for Council assets – just one example of the 'system of secrecy and concealment'.¹⁰⁶ Dundee, on the other hand, suffered from such ineffective and uninspiring magistrates that the scope of municipal affairs and Common Good assets were very small in proportion to the population of the town, merely some £2,000 a year.¹⁰⁷ In Dunfermline, the accounts were effectively private and for much of the time entirely unaudited. Common Good assets were exposed to public rous: however, once councillors had won the leases, the Council sat down and rendered the terms more favourable. All of this is worthy of the graft and dealing in John Galt's contemporary satirical novel *The Provost* (1822), where councillors leased Common Good land at a fraction of market rate.¹⁰⁸

Overall the conclusions of this Report, beyond the need for further investigation, are worth quoting some length. Hamilton's committee had found that:

the affairs of most of the burghs of Scotland have been ill administered ; that the expenditure has been improvident; that much of the common good or property, on which the future revenue depended, has been sold, in many instances at less than its value, and in some to members of the council themselves, not unfrequently by private bargain; that leases and offices of emolument and other advantages have been improperly bestowed by the councils on their own members, to the detriment of the community ; that large debts have been contracted, for which the common good or property of the burghs is liable, and the burgesses themselves, though not consenting thereto, bound in their persons and private property, according to the generally received opinion, and in the apprehensions of many of the petitioners ; and that the magistrates and councils of the burghs, or many of them, are frequently persons not connected with the burghs, nor not resident therein, or not among the most respectable of the burghs in point of character, wealth, talent, or information on their affairs, inasmuch they are often chosen from other views, than a regard to the interests of the community.¹⁰⁹

Scottish burghs were sinking under mounting debts due to improvident expenditure; the Common Good was often being alienated for low prices, frequently to councillors profiting

¹⁰⁶ PP (HC) 1819 (571), pp.23-26; quotation p.25; loss of assets, and Bailie McCombie's debt for equity swap, p.23; secret and unauthorized borrowing, p.26.

¹⁰⁷ PP (HC) 1819 (571), p.28.

¹⁰⁸ J. Galt, *The Provost* (Edinburgh, 1822).

¹⁰⁹ PP (HC) 1819 (571), pp.5-6.

privately; and the wrong people were chosen to represent many burghs, especially in smaller towns. Questions had been raised about the fundamental basis of Scottish local government.

Hamilton's Second Report drew on printed evidence to avoid witnesses travelling hundreds of miles.¹¹⁰ The same problem remained: '[t]he same persons...generally, found to compose the council of a burgh for a series of years', then when there is a rare change in party, the succeeding grouping repeat this behaviour.¹¹¹ In Cupar, it was alleged most egregiously that seats were bought and sold. The problems of this system were several and apparent: it was unrepresentative, the best and most able candidates were not selected, and those in office would not feel compelled to do their utmost for the local population, but rather would seek a return on their investment. The language of the Report is stark and the allegations serious, but not exceptional. They all fit firmly into the critique of the time, and belong to something close to a 'moral panic' or public outcry. It culminated in the publication in 1820 of John Wade's *Black Book*, but by this point, arguably, the worst of the crisis had passed. In Cupar, Mr Fergusson was on the Council for eighteen years and served as Provost for ten. This critique is perhaps limited, because as was seen in Edinburgh, once members were elected after the successful reforms of 1833, there were many long-serving and popular local politicians. In Aberdeen too, for example, political dynasties such as that of the Blaikie family were an accepted fact of political life. Quality of attention was a more pressing issue, such as Colonel Grant MP, who was also Provost of Elgin, Provost of Forres and on Nairn Council, holding all three posts concurrently in 1816 and 1817. Blame was placed squarely on the system of self-election. In turn, the Common Good was abused. Alienations of Common Good property, so reducing the burgh's capital, as well as 'frequent excess of expenditure beyond income, and in several instances the accumulation of debt' were the almost inevitable consequences of such unrepresentative government.¹¹² The Report treats the two as connected: self-election leads to corruption. The problems found in the administration of the four burghs in the first report were found in almost every place the committee scrutinised in its research.

As Hamilton published his second report there was increasing popular support for burgh reform and in Edinburgh a public meeting was arranged. James Gibson, an advocate and 'leader of the "Advanced Liberals" of Edinburgh', apparently asked Black about a public

¹¹⁰ PP (HC) 1820 (277), III.95, Report from the Select Committee to whom the several petitions from the royal burghs of Scotland, in the years 1818, 1819, and 1820, were referred, p.3.

¹¹¹ PP (HC) 1820 (277), p.4.

¹¹² PP (HC) 1820 (277), p.4.

meeting to get up a petition to the King to dismiss parliament. This was no slight spectacle, as 4,000 met in December 1820 in the Edinburgh Pantheon. This was a serious exercise in performative political activity. The ensuing petition gained 17,363 signatures when the adult male population was around 20,000. The Council response gained 1,600-1,700 signatures only. These figures indicate an extremely high level of public engagement. A significant proportion of the population attended the Pantheon dinner, and an overwhelming majority, in excess of 19,250 signed one of the two petitions. For Black this was a significant moment: 'I date the complete emancipation of the citizens of Edinburgh from political thralldom from the Pantheon meeting', whilst Cockburn saw it as a 'spectacle...of a large Scottish community proclaiming itself as in nearly unanimous hostility...to the power which had seemingly established itself in prescriptive omnipotence... Old Edinburgh was no more.'¹¹³ For all the hyperbole, little had changed, but at the time, change must have seemed very likely. Hamilton had come and interviewed reformers as well as the Council, and the final report was due before the Commons.

The Committee's final report was delivered in June 1821. Almost formulaically, it started by outlining the Acts of the Parliament of Scotland relating to the election of burgh magistrates, demonstrating parliamentary sovereignty to intervene in these matters. It also argued there was a want of control on the part of the burgesses and councils over expenditure of Common Good revenues, as well as sale of the assets, and debts. Likewise concerns are expressed over how magistrates and councils were to be held to account for their management of the Common Good, 'under their charge'.¹¹⁴ Here the Committee pointed back to last year's report and stated bluntly: 'the Corporations have no control over the expenditure of the revenues of the burgh, or over the sale of the common good or property of the burgh; nor ...contracting good for which the common good is liable'.¹¹⁵ On the issue of burgesses' liability, 'no evidence has been laid before the Committee sufficient to prove the liability of the [b]urgesses...for debts contracted by the [m]agistracy' – an act to remove all doubt was advised.¹¹⁶

¹¹³ Nicolson, *Memoirs of Black*, also quoting Cockburn, pp.65-67. Population calculated as adult males aged twenty or higher from 1821 PP (1822) XV (502), *Census of Great Britain, 1821, Parish Register*, p.506.

¹¹⁴ PP (HC) 1821 (666), (666-2), Report from the Select Committee to whom the several petitions from the royal burghs of Scotland, during the years 1818, 1819, 1820, & 1821, were referred: together with the minutes of evidence taken before the committee, p.8.

¹¹⁵ PP (HC) 1821 (666) (666-2), p.9.

¹¹⁶ PP (HC) 1821 (666) (666-2), p.9.

Self-election was blamed as burgesses were not sufficiently empowered to challenge the accounts, expenditures, or even the legality of taxes being levied.¹¹⁷ The proposed solution was to make its business more public: annual exhibition of accounts, notice of public roup, similar public notices if debts are being contracted, and non-honorary burgesses to be able to challenge accounts.¹¹⁸ Demanding probity in the administration of public life had ceased to be radical or contentious. Hamilton's Committee had reported abuse on a significant scale in Scottish burghs, and moved that the Commons should establish a committee to 'consider the state of the royal burghs', however in this he was unsuccessful.¹¹⁹ The reformers' campaign for a major restructuring of Scottish burgh government had failed.¹²⁰ The issue, however, did not go away.

Rae's Act 1822

William Rae was appointed Lord Advocate in 1819. He was considered more effective and liberal than his predecessor. His response to insurrections generally was much less severe, and he left trade unions alone. In April 1820, he remained calm during the radical war, and bore in mind the importance of good 'public relations' at an anxious time. In Parliament, as has been seen, much time was concerned with 'repelling reformers' attacks on the existing system of government of Scotland'.¹²¹ Rae objected to Hamilton's moves toward burgh reform in February 1822 on the grounds it would be *de facto* parliamentary reform, as the councils chose MPs, and was critical of Hamilton for not waiting to see the contents of Rae's own bill or considering lesser reforms such as 'alteration in the constitution of them in any other light than that of a parliamentary reform of the boroughs of Scotland'.¹²² No whole-house committee was appointed after Hamilton lost the division 46 to 81. Those supporting it included Brougham, central to reforms in the 1830s.¹²³

Rae's bill, brought in on 28th February claimed to offer some remedy, but it was to Hamilton's proclaimed astonishment that in effect it disregarded 'the labours of three committees'.¹²⁴ The bill itself was broadly similar to previous ones – annual accounts were to

¹¹⁷ PP (HC) (666) (666-2), pp.5-10.

¹¹⁸ PP (HC) 1821 (666) (666-2), p.9.

¹¹⁹ Barker rev. Matthew, 'Hamilton', *ODNB*.

¹²⁰ Barker rev. Matthew, 'Hamilton', *ODNB*.

¹²¹ M. Fry, 'Rae, Sir William, third bt. (1769-1842)', *ODNB*.

¹²² HC Debates, 20 Feb 1822, vol. 6, cc. 519-55.

¹²³ HC Debates, 20 Feb 1822, vol. 6, cc. 519-55.

¹²⁴ HC Debates, 28 Feb 1822, vol. 6, cc. 800-801. Pennecuik incorrectly states that two bills were presented on Feb 28, however this is not correct. The bill was divided into two, one on Common Good

be submitted, to be available for burgesses to inspect and make written complaint within a time limit. Charity accounts were to be rendered similarly. Complaints pursued in court required security from the appellants, as per previous bills. The only new issue was that of non-residency of magistrates and Council. This problem had been acutely felt in Inverurie as found by the Hamilton reports, but this was not an issue of particular concern to the capital. It was more likely that absenteeism would be found in less significant urban settlements than in major ones.

On re-commitment, that is as the bill was approaching being sent for royal assent, changes had taken place. The preamble was re-written and grounded the bill in the issue of accounting for the Common Good, particularly disbursements and alienations from it. A form of words was provided for the Provost to personally sign-off the accounts:

I...hereby certify, That this Account contains a true and complete state of the whole Property and Funds belonging to the said Burgh, and of the Debts due to and by the Corporation thereof, at this date; and also a true and complete state of the Revenue and Expenditure of the said Burgh, and of the cautionary obligations affecting the same...¹²⁵

In the process of parliamentary scrutiny, the issues of non-residency had been thrown out. The Exchequer had the ability to intervene in relation to feuing which was not publically advertised, with penalties applicable for private sales of the Common Good. Borrowing against the Common Good was strictly limited to acts of Council. Fines were not to be paid from the Common Good, but paid into the appropriate burgh funds. Mr Black again brought forward and carried, in the Merchant Company, a series of resolutions approving of the bill so far as it went, but condemning it as quite inadequate'.¹²⁶ The unsatisfactory act was passed, but did little to prevent bankruptcy or corruption.

Conclusion: the need for reform

What is meant by failed reform? Legislation might be passed, such as the pre-1707 and 1822 acts, but reform had failed if it had no effect on behaviour. After 1822, account-keeping practices did not improve in Edinburgh, and it was too late for better accounting to prevent bankruptcy anyway. Nonetheless, it had become clear that electoral reform of councils and their administration of the Common Good were linked. Police commissions had taxation

accounting and the other on residency of magistrates, during the course of the bill through the Commons. Pennecuik *Historical sketch*, p.lxxii.

¹²⁵ PP (HC) 1822 (443), III.1743, Sess. 1822. A bill [as amended on re-commitment] for regulating the mode of accounting for the common good and revenues of the royal burghs of Scotland. p.2.

¹²⁶ Nicolson, *Memoirs of Black*, p.70.

powers but were subject to electoral accountability, published accounts and public scrutiny. Councils on the other hand required more funds, but these were unlikely without better accounting or clearer accountability. The fundamental disparity between the resources available to local government and the scale of the problems produced by industrialization and urbanization was only becoming greater as urban populations expanded rapidly. Rae's Act cannot even be described as a compromise; it was, however, a small step in the right direction. Reformers had made almost no progress. This episode is best seen as a prelude to proper reform. It had become clear from the Lord Advocate and others during debates that burgh reform was unlikely to happen prior to parliamentary reform. This was no less likely in 1822. The need for reform was already established, and the problems in Scottish local government had now been uncovered.

Nairn has suggested that when asked what Scottish identity might mean, '[n]o one has ever responded to this interpellation with a short lecture on the beauties of the Sheriff system... [and] if anybody ever did, it would only have been to see the interlocutor's eyes glaze over in bored disbelief'.¹²⁷ Where the complexity of Scottish legal and constitutional history is hard to grasp, the reductive simplicity of historically-inflected identity politics expressed through highland clans, tartan and celebration of the Jacobite cause is beguiling and popular and a more likely response to the question.¹²⁸ This assertion is simply wrong. Any of the reformers disappointed in 1822 would have been furious at the denial of rights at the hands of English MPs and the Tory Establishment. Jacobitism was radical and politically contentious, and explanation of nationality on this basis was tantamount to treason given how recently and how closely it had come to overthrowing the British state in 1745. The burghal system was distinctly Scottish, even if European systems were similar. The desire to distance this modest adjustment from anything more adventurous was a careful one. The implicit assertion is that improving burgh polity posed no possible threat to the British state.

For this reform campaign made no reference to English borough government: no improvement in their polity had been sought. The reform of the Scottish, English and Irish municipal systems operated in their own timescales. Scotland reformed first (1833) immediately after parliamentary electoral reform (1832), followed by England (1835), and Ireland later (1840). Even if the problems of corruption were universal, *what* was being

¹²⁷ T. Nairn, 'Upper and lower cases', *LRB*, 17, 16 (1995), pp.14-18, reprinted as 'Empire and Union', in *Faces of Nationalism: Janus revisited* (London, 1997), pp.194-209; quotation, p.206.

¹²⁸ See C. Kidd, 'The Rehabilitation of Scottish Jacobitism', *Scottish Historical Review*, LXXVII, I, no. 203 (1998), pp.58-76 for detailed discussion.

corrupted was different. The distinct position of the Common Good in contrast with English corporate property had a clarifying effect. The urgency of fiscal reform was a national issue. Concerns were focused on the post-war British state debt. Davidson may dismiss the possibility that the burgh government system preserved Scottish national identity from before Union, but it was a literal point of continuity. Scots could look back to time immemorial, usually meaning late medieval, at their system of local government, and judge a deterioration. There was a keen historical aspect to the reform movement.

When Hamilton's committee 'clearly proved that these four [burghs] were bankrupt, and that this had been the result of municipal mismanagement', it was a real frustration to the reformers that '[t]he inquiry was suddenly quashed...the legal proceedings died away...the people were thus compelled to return to their old bondage'.¹²⁹ The long and short of the matter was that London had looked inside the Pandora's box of Scottish burgh finances, and the moment the implications of that with which they were presented was apparent, shut the lid firmly. Perhaps if burgh reform alone could have been achieved it would have happened earlier, but it would have meant admitting parliamentary reform was necessary too.

If Common Good reform was contingent on electoral reform, it is not surprising that Scotland moved swiftly towards burgh reform because the precarious state of finances made it an opportune moment for the old order to bow out. Meanwhile, financial apocalypse hung in a Damoclean fashion over burghs including Edinburgh. It had already struck Aberdeen, and the figures coming to light fully for the first time around 1819 suggested that bankruptcy was probably inevitable. Steps could have been taken in 1822 with all the reports and evidence gathered beforehand, but fiscal prudence gave way to political expediency. General Scottish municipal reform was over a decade away, so the old regime continued. More immediately, reform would not solve the debt issue unless it included some element of debt restructuring; probity and transparent accounting might prevent repetition.

With the passing of the Reform Act there was much public celebration.¹³⁰ Burgh reform became highly likely, if not inevitable, sometime in 1832. The moment parliamentary reform was achieved, even if the reality still meant a slim and exclusive electorate, reformers looked for burgh reform. Black, never one to miss an opportunity to gain political advantage, claims to have sprung into action losing 'no time in calling a private meeting of the leading

¹²⁹ Cockburn, *Memoirs*, p.306.

¹³⁰ See E. Pearce, *Reform: the fight for the 1832 reform act* (London, 2004).

reformers to consider what course they ought to take'.¹³¹ So began pamphleteering for a liberal MP, likely to push for burgh reform. Yet with impending bankruptcy, the real work of solving Edinburgh's government had not even begun. Just as reforming Common Good finance required electoral reform, burgh reform necessitated unpicking Edinburgh's municipal finances.

¹³¹ Nicolson, *Memoirs of Black*, p.82.

CHAPTER FOUR: BANKRUPTCY AND THE COMMON GOOD

The Burgh Reform Act 1833 allowed ratepayers to choose councillors, but this did not mean that the financial situation would immediately improve. Yet whilst greater accountability in public administration promoted probity, it would do nothing towards resolving Edinburgh's finances. Indeed unpicking the Gordian knot of Edinburgh's finances required debt restructuring. All the old councillors were removed when the first elections were held in 1833. Under the terms of the Bankruptcy Act 1833, control of municipal finances was transferred to Trustees for the Creditors, some of whom were members of the Tory elite that had held sway in Edinburgh politics for so long. Until an agreement with creditors had been successfully brokered, it meant that the new Council suffered a 'legitimacy deficit' as they were not in control of the Council's finances, and under conditions of considerable legal uncertainty. The Settlement Act 1838 provided 'translation' of burgh reform for Edinburgh, making accommodation for its particular status, in terms of debt, civic status as *de facto* capital city with important institutions and the need to provide infrastructure, and in terms of control over Leith. The importance of this is a challenge to the argument that public general acts were more important than local ones in directing nineteenth-century reforms, in this case underscoring the importance of local acts for the Council, as highlighted in relation to the powers of Police Commissioners in the introduction.

Bankruptcy had very important implications for municipal spending, as shown in chapter two. Not only did non-essential spending have to be cut, but annual spending plans had to be agreed with Edinburgh's creditors whilst broader financial restructuring was agreed. Some areas were cut permanently or substantially reduced by restructuring. Spending on Leith and the Harbour would cease once a settlement was arranged; similarly spending on the University was negligible after the settlement was reached and the College Revenue taken out the Council's hands. Spending on some areas was cut but then resumed, such as courts, churches, and schools.¹

Yet the Common Good had implications for bankruptcy as much as bankruptcy had for the Common Good. Indeed, this special resource fundamentally shaped municipal bankruptcy. Firstly, it complicated, delayed and redefined reform that would otherwise have been effected in 1833. Secondly, the process of negotiating deals with creditors became much

¹ Discussion based on Table 2.5 above.

more difficult because of the privileged nature of the Common Good and the ring-fenced nature of its components. Thirdly, trusteeship allowed some members of the old Council to continue to exert influence in Edinburgh politics. Together, these factors meant that Edinburgh could not achieve municipal reform without debt restructuring, and the complexity of the credit secured against the Common Good meant this required local legislation. Moreover, as spending had to be agreed with trustees, some areas had to be cut and other items were of uncertain legal status, the new Council suffered a ‘legitimacy deficit’.

Negotiations were hampered both by deteriorating relations between Council and Trustees, and the complexity of affairs. It was helpful that the threat of a new harbour at Trinity had a catalytic effect. The Leith docks were a major source of revenue and a significant asset for both Trustees and Council. Competition from a cheaper harbour would risk real financial disaster for both Leith Docks and Edinburgh Council. The debt which bankrupted Edinburgh had been accrued not from building the New Town, or simple mismanagement as is commonly supposed, but rather in maintaining and improving the docks at Leith – partly to compete with commercial competition elsewhere, keep up with technological advances, and preserve Common Good incomes, but also to provide infrastructure services to the city.² The opportunity cost of not building the docks was considerable: west coast ports would likely have triumphed, meaning significant economic decline for Edinburgh and its hinterland. The threat of this competition served as a catalyst and lines of power were clarified almost instantly. There was an immediate need to act, but such affairs were lengthy. At once, the Lord Provost led a deputation to the Commons. A solution was eventually found after several years of negotiations, protracted legal cases, a Treasury report, and three Select Committees.

Edinburgh’s finances became embarrassed at an awkward but crucial period for the British state. Whereas the late Georgian state had been concerned with raising money to pay for war and servicing the debt, victory at the battle of Waterloo led to a period of retrenchment and economy. Powell notes that working-class audiences were persuaded by Cobbett that the post-war national debt was unaffordable, by tapping into ‘an obsolete relic of the mediaeval

² Youngson, *Making of Classical Edinburgh*, suggests that it would take ‘[a] prolonged study of the Chamberlain’s account books’ to determine ‘[i]n what proportions was bankruptcy a consequence of fraud, of incompetent book-keeping, of poor financial administration and arrangement, of over-optimism, and of extravagance?’, but might well not yield answers, p.262: discussion on bankruptcy, pp.262-5. More recently, M. Fry’s popular *Edinburgh: a history of the city* (London, 2010), pp.268-79, acknowledges the importance of the harbour and docks to bankruptcy.

anti-usury sentiment'.³ This chimes both with Harling's economical reform discourse, but also Pentland's observations on the importance of public meetings about taxation in developing middle-class political culture. The late-Victorian interventionist state was several decades away. Some state assistance was eventually forthcoming, but this only occurred after a considerable period. The agonised discussion shows the awkward and limited relationship between the central and local state, between Edinburgh and Westminster and Whitehall.

Managing municipal bankruptcy

In the twilight of the old order there had been attempts to stave off impending bankruptcy. In the context of the unreformed Council, attempts to gain information about how the Common Good was being managed and the nature and scale of debts secured against it floundered. Just after Aberdeen's municipal bankruptcy, during concerns about the liability of individual burgesses for corporate debts, Deacon Paterson's request in the autumn of 1818 for a simple 'state of the debts due by the City, stating by whom such debts are due, the periods at which they are [c]ontracted, and [w]hether they be for monies lent or for services done to the City' was denied by Lord Provost McKenzie.⁴ Moreover McKenzie was happy to report this refusal to assist parliamentary enquiry.⁵ Transparency was not the watchword of unreformed municipal corporations. Shortly after this request was denied, the United Incorporation of St Mary's Chapel started to withdraw the £6,000 they had lent to the Council though this order was subsequently rescinded.⁶ The link between authority, confidence and transparency became visible in relation to this discussion over debt. Very few people had a clear idea what was going on with the finances. It is quite possible even the Accountant and Chamberlain did not have a true understanding.

The Council's borrowing took place in a 'mixed economy' of credit which included government loans secured by acts of parliament, bills of exchange and cash-credit facilities at the private banking houses and public banks, such as the Royal Bank of Scotland and the Bank of Scotland. Credit advances also included bonds with private individuals and institutions, and life rent annuities purchased as pensions by private individuals. The banks lent money in two main ways. Firstly, on fixed-term bills of exchange which by their nature were suited to longer periods; secondly through cash-credit facilities, an instrument broadly

³ E. T. Powell, *The Evolution of the Money Market (1385-1915)* (London, 1916), p.246.

⁴ ECA SL1/1/177, Council Record, 14 October 1818, p.146; 4 November 1818, p.185.

⁵ As noted above in chapter 3, see PP 1819 (571), p.19.

⁶ ECA SL1/1/179, Council Record, 8 December 1819, pp.300-301; 22 December 1819, p.349.

comparable to an overdraft and alleviated short-term cash-flow issues.⁷ In theory, usury laws capped interest rates at 5%.⁸ However Powell notes that '[d]uring the Napoleonic wars it was not uncommon for a person to be paying 10 or 12 per cent',⁹ stating that whilst rates may appear exorbitant, in fact 'interest plus insurance for the risk he [the creditor] incurs in entering into the transaction', with money-lenders fulfilling an important economic function. Moreover, at 5% the supply of credit would have been limited.¹⁰

Retiring debt was one way the Council might improve its situation, by taking out cheaper loans to pay off more expensive ones. In 1822 a slight fall in interest rates meant that the Council sought to take on credit from individuals such as Mary and Isabella Mitchell at 4.5%, replacing any loans at 5%.¹¹ By the end of the year, debt retirement was taking too long or not having the required result. A committee reported to the Council in December that they should immediately 'give notice by letter to the Creditors of the Town that from and after the 15th day of March next 4 ½ per cent only will be given on all sums remaining in the hands of the Town'.¹² Many creditors balked at this, or at least negotiated for a longer notice period, even if agreeing to a lower rate eventually.¹³ Again in 1823, the interest paid was reduced to 4%, except on the Wet Dock bonds as this would have required legislation.¹⁴ This highlighted problems with the local-legislation system: that the terms were not only complicated and technical, but inflexible too. The fundamental problem with the dock-debt was that 'the annual revenue ... is inadequate to the payment of the interest on the sums borrowed and expended on their construction', necessitating a reduction in interest rates.¹⁵

These downward revisions in rates paid did not make lending money to the Council an unattractive investment, which remained popular despite the apparent risk and lack of transparency. This may be partly explained because the danger of cut-throat competition amongst Scottish banks had led to the 2% agreement, whereby not only were many interest

⁷ A. Cameron, *Bank of Scotland 1695-1995: a very singular institution* (Edinburgh, 1995), p.80.

⁸ Until 1765 the rate had been capped at 10%, when it was reduced to 5%. Scottish Law Commission, *Interest on Debt and Damages* (SLC discussion paper no 127, Edinburgh, 2005), p.6, noting acts in 1587, 1594, 1597 all imposed penalties including 'confiscation of moveable goods and gear'; T. Cowen and R. Kroszner, 'Scottish Banking before 1845: a model for laissez-faire', *Journal of Money, Credit and Banking*, 21, 2 (1989), p.2 notes the lower limit.

⁹ Powell, *Evolution of the Money Market*, pp.138-9.

¹⁰ Powell, *Evolution of the Money Market*, p.329.

¹¹ ECA SL1/1/184, Council Record, 17 February 1822, pp.313-4.

¹² ECA SL1/1/185, Council Record, 11 December 1822, pp.258-9.

¹³ For example Charles Scott WS, accepted the rate but with six months' notice, ECA SL1/1/186, Council Record, 21 May 1823, pp.495-6.

¹⁴ ECA SL1/1/188, Council Record, 24 December 1823, p.299.

¹⁵ ECA SL1/1/188, Council Record, 4 February 1824, p.423.

rates agreed, but the spread between retail-borrowing and retail-lending rates were set thus, to prevent any bank from cutting profitability too greatly. From 1810 there had been a proliferation of joint-stock banks in addition to the two public banks, the Royal Bank of Scotland and the Bank of Scotland. Munn notes that the payment of interest on deposit was, at first, a unique facet of the Scottish banking system, designed to concentrate as much capital in the banks as possible, maximizing capitalization and therefore stability, in a system which had rapidly gained complexity.¹⁶

Setting rates in Scotland took place in the context of these bank agreements. During the late eighteenth and early nineteenth century, lending banks in Scotland established a general rate at which they were prepared to lend money. This is a better measure than the yield on consols or Bank of England rate as it was the most obvious alternative investors could seek if they withdrew money from Council bonds. The notion of a 'mixed economy' of credit for local government was well established: '[t]he town councils of Scotland have a long history of borrowing from banks and banking companies, as well as private individuals.'¹⁷ So borrowing from William Forbes' banking company, the Bank of Scotland, as well as scores of individuals fitted within an established pattern.

The character of the Scottish banking system had a number of consequences for Edinburgh Town Council's large-scale borrowing. Firstly, the market functioned in such a way as to provide consumers with a degree of choice when looking for a home for their money. The risk associated with lending to the Council was mitigated by the apparent security of its extensive assets. Moreover, at this time, bank deposits were not guaranteed by any insurance scheme. The extent to which the City's common property could be used to meet debts was a different issue however. Secondly, investors and institutions were able to participate actively in lending, providing they had sufficient financial standing. In the 1820s this meant Edinburgh Council could reduce the interest rate payable and still find new investors. Even when prevailing rates dropped, investments remained forthcoming and the City's needs could still be met. Two ladies, residents of Ayr, lodged £300 each in June 1824 at 3.5%.¹⁸ The rates did not just go downwards: in August 1830, interest rates paid by the Council were increased to 3.5%, and again in April 1831 to 4%.¹⁹ The general deposit rate was important. Where in one bond the Council had undertaken to pay interest which was not specified, then

¹⁶ C. W. Munn, *The Scottish Provincial Banking Companies 1747-1864* (Edinburgh, 1981), pp.72-3.

¹⁷ Munn, *Scottish Provincial Banking Companies*, p.217.

¹⁸ ECA SL1/1/189, Council Record, 30 June 1824, p.410.

¹⁹ ECA SL1/1/208, Council Record, 18 August 1830, pp.25-6; ECA SL1/1/209, Council Record, 27 April 1831, p.393.

it argued this meant the prevailing rate, rather than the 5% maximum ‘legal interest’ under the usury laws, which were not repealed until 1854.²⁰

However effective the borrowing system was, the Council required a large cash credit overdraft facility. In December 1825, the cash credit with Forbes and Company was tripled from £10,000 to £30,000 on security of Water Company shares.²¹ This borrowing was necessary because they had to pay money to the Leith Walk Trustees, build the new High School and extend Leith Pier. The need for a specific security, especially one that could be easily divested, could be read as concern on the part of the Creditors. Indeed, in May 1827 however, the costs of St Vincent’s church caused the Council to seek a further extension, which Forbes and Co declined on grounds that ‘the Account was already a larger amount than is usual by a private company’.²² This is not necessarily a reflection on the Council’s creditworthiness, on which it is too easy to cast aspersions with hindsight, but rather that too much risk was being concentrated on one account for a private bank. For a public bank it was more manageable, and a cash credit facility was opened for £40,000 with the Bank of Scotland ‘assigning to them the security held by Sir William Forbes and Co’.²³ The Common Good had been used to secure considerable funds in a complex way, a mixed economy of credit, which would make unpicking affairs during the formal bankruptcy very difficult.

Establishing a Trust

On the eve of burgh reform in November 1832, sensing impending financial ruin, Lord Provost Learmonth raised the issue of the City’s debts and proposed selling feu duties. This would avoid a run on the Chamberlain to pay up loans which he would be unable to do. The advantage of selling the feu duties was that ‘from their very nature their annual value could never be increased; they were a kind of property much sought after, and from their amount would yield a sum, more than one half of the city’s floating debt, and thus reduce it to a manageable amount’.²⁴ Feu duties were the most legally-privileged security, because on bankruptcy or death of an individual, these were paid first. Under the Common Good Act 1822, this disposal had to be undertaken by public roup. A week later it was reported that it

²⁰ ECA SL1/1/207, Council Record, 7 July 1830, p.375; Powell, *Evolution of the Money Market*, p.139.

²¹ ECA SL1/1/200, Council Record, 24 January 1827, p.210.

²² ECA SL1/1/201, Council Record, 2 May 1827, p.72.

²³ ECA SL1/1/201, Council Record, 2 May 1827, p.72.

²⁴ ECA SL1/1/212, Council Record, 7 November 1832, pp.397-9.

would be necessary to apply to Parliament in order to hold this sale.²⁵ The defensive characteristics of the Common Good protected it from this kind of alienation.

In January 1833 the Lord Provost wrote to the Chancellor of the Exchequer. The revenue from the harbour was insufficient to service the debts at 3% interest and 2% sinking fund on the £265,000 borrowed ‘without encroaching on the other Revenues of the City’.²⁶ Over three decades Edinburgh had spent £300,000 on improving harbour facilities. Initially returns had been good because improved facilities had boosted the Baltic trade. The government had based a significant naval depot and the Boards of Customs and Excise at Leith. However, when it removed these elsewhere, the harbour income had fallen. Learmonth asked the Treasury for financial help as ‘a great and permanent public benefit may be afforded to this quarter of the Kingdom, and it is not impossible that much individual suffering may be averted’.²⁷ It was argued that benefits would extend far beyond Edinburgh. The extent of the difficulties a municipal bankruptcy would cause and the distress that would be entailed has been comprehended here, even if part of this can be ascribed to rhetoric. Another idea put forward to solve the affairs was a money lottery. However this required legislative sanction and nothing came of it.²⁸

Learmonth’s next step was to ask wise men for advice at a private meeting at his home. These included William Rae, former Lord Advocate; the second Viscount Melville (Henry Dundas’ son Robert) and John Dalrymple, ‘a friend and neighbour of the Dundases’.²⁹ These were men of significant power, individuals capable of moving levers in government. The Provost claimed that these were ‘friends of the city’, but the majority can be identified as friends of the Dundases and of the Council.³⁰ The overwhelming advice was to halt the immediate sale of feus and to obtain a parliamentary trust for the affairs of the town.³¹ This was clear acknowledgement that the old system had failed.

This gathering is illuminating about how authority and power functioned under the old Council. How to deal with a major problem in public finance was being decided at a private gathering. The minute itself gives no suggestion of motive. Was Learmonth seriously

²⁵ ECA SL1/1/212, Council Record, 14 November 1832, p.406.

²⁶ ECA SL1/1/213, Council Record, 2 January 1833, p.51.

²⁷ ECA SL1/1/213, Council Record, 2 January 1833, pp.52-3.

²⁸ ECA SL1/1/213, Council Record, 20 March 1833, p.285; 37 March 1833, p.313.

²⁹ Fry, *Dundas Despotism*, p.70.

³⁰ J. C. Gifford, McWilliam, D. Walker and C. Wilson, *Edinburgh: the buildings of Scotland* (London, 1984), pp.355, 358; Youngson, *The Making of Classical Edinburgh*, p.222; ECA SL1/1/213, Council Record, 13 April 1833, pp.363-6.

³¹ ECA SL1/1/213, Council Record, 13 April 1833, p.363-6.

looking for assistance? Or was there a base, political motivation behind this soiree? The answer lies in the attendees – those who were not on the list were not missed. For example, why was Francis Jeffrey not invited? In 1830 Jeffrey had sufficient support to be returned as MP for the city. Needless to say the unreformed Council had no compunction in returning the Dundas candidate. Henry Cockburn was likewise excluded. The point is that had this been a non-political or even cross-party meeting, it could be seen in a more positive light. Although Sir James Gibson Craig, a Whig, a reformer, and later campaigner for Adam Black, was present, this was in no way a group representative of the political spectrum.³²

The Council then sought a parliamentary trust, and by the end of June the act was passed. This may well have been an effective solution, but it fossilized some representatives of the old system in a new body with extensive legal powers. More than this, they took with them most of the City's assets, leaving the new, much more democratically-elected Council with few assets and a great deal of legal confusion. As it was, the new Council was effectively financially castrated, powerless over its own estate until 1838.

The Bankruptcy Act 1833 named the following as Trustees: William Rae, a former Lord Advocate; James Gibson Craig, Baronet; John Bonar, banker; Richard Mackenzie, Deputy Keeper of HM Signet; William MacHutcheon, Merchant; and John Learmonth, the current Lord Provost of Edinburgh. Their task was:

realizing and distributing among the said Creditors, in the most expeditious and economical Manner, the whole Estate and Effects, heritable and moveable, real and personal, wheresoever situate, and of whatever Denomination, belonging to the said City, which are legally liable for the said Debts, and attachable by the Diligence of the said Creditors.³³

The Trustees appointed were of a very high social status: baronets, successful merchants, and bankers, and lawyers. These were individuals with relevant financial and legal expertise, and would be invaluable to this technical and difficult process. The Act forbade subsequent trustees to be members of councils or magistrates of Leith, Canongate, Portsburgh, or Leith Harbour commissioners, or those who 'enjoy any Office or Place of Profit under the said Lord Provost, Magistrates, and Council, or while he has any Share or Interest in any Contract

³² Perhaps it was Gibson Craig's experience and sensitivity in Scott's bankruptcy three years earlier, 'ensuring that Scott was able to retain his library, furniture, and other personal possessions at Abbotsford' that saw him included. E. V. Macleod, 'Craig, Sir James Gibson, first baronet (1765-1850)', in *ODNB*.

³³ 3&4 William IV, cap. 122, p.2692.

relating to the Execution of any Works carried on by them'.³⁴ The act came in to force as the Burgh Reform Act was implemented, and Learmonth did not stand for re-election to the Provost's chair. With the writing on the wall politically, it was unlikely that any prominent Whig politician in the Town was likely to become a Trustee anytime soon, and it was equally unlikely that any Tory would be excluded thus.

With some irony, those councillors who strongly resisted allowing anyone access to the municipal accounts whilst in office, were now given the right as Trustees to inspect the accounts. A consistent theme in this period was the realization of the importance of access to accounting information. In the context of evidence-led policy and probity, audited accounts were a powerful resource. The Act also transferred property. All real and personal property was vested in the Trustees, except that which was specifically excluded, such as that held already 'in Security for the said Debt due to His Majesty'. Anything left over after servicing this debt was to be paid into the sinking fund.³⁵ The difficulty of municipal bankruptcy, compared with, say, that of a private individual or many private companies, was that certain public services had to continue and many assets were legally privileged. The arrangement was that the Chamberlain would continue to collect all the monies, whilst the Trustees were to determine, with judicial reference; 'what sum of money will be necessary...to defray the ordinary Expenditure of the said City'.³⁶ The negotiation was attempting to determine what the minimum level of public service was that would be found acceptable.

The debt due to the government was secured against the dock estate and shore dues: this accounted for £265,000. The dock property was conveyed to the Treasury for the time being.³⁷ The patronage the Council had enjoyed was preserved, either remaining with the Council or vested with Trustees. This included the right to name appointments at the University, schools and to present ministers. Likewise, jurisdictions remained vested in the Council and Magistrates for the avoidance of doubt. Moreover, any change in shore dues and rates had to be approved by HM Treasury. Everything else was to be ranked *pari passu* (equally), with annuitants ranked for the value of their annuity, rather than any other figure which might be calculated such as price paid, income outstanding or annual income. Provision was made for transferrable bonds to be issued by the Trustees. Finally, any legal actions begun after 1 June 1833 were disabled from securing preferential treatment for any

³⁴ 3&4 William IV, cap. 122, p.2694.

³⁵ 3&4 William IV, cap. 122, p.2695.

³⁶ 3&4 William IV, cap. 122, p.2696.

³⁷ 3&4 William IV, cap. 122, pp.2697-8.

creditor. This put a stop to practices similar to Aberdeen, when the Councillors swapped their debt for property immediately before the bankruptcy, on the basis of non-public knowledge in order to secure immediate payment. Contrast can also be drawn with English corporations and their public property which was held for the exclusive benefit of corporators and freemen: Leicester sold off much land to meet substantial election expenses in 1826, with perfect legality even if provoking much outrage.³⁸ The privileged nature of the Common Good is thus clear in comparative perspective. All of Edinburgh's creditors had to wait for some time before seeing any money.

The creditors unanimously chose Rosebery and Melville as Trustees.³⁹ There is no minute of the meeting of the Creditors, but it is a reasonable inference that the unanimous decision was arrived at by selecting one member of the Dundas family and one Whig. Rosebery, a Privy Councillor, had been important in achieving parliamentary reform, and therefore enjoyed political popularity at that time. It is almost impossible to unpick Learmonth's motives. They might have been public service, or he could have been covering up something. In any event, as he ensconced himself in every committee of the Trustees, doubtless because he was well-placed so to do, he retained a firm hand in Council dealings. Rosebery chaired Trustee meetings, but then at the same time Learmonth was quick to take the lead and was thoroughly involved in everything the Trustees did. So the Trustees held power, property, and counted amongst their number some members of the old political order responsible for the bankruptcy.

The Trustees held their first meeting on 25 November 1833, dovetailing with a new Council elected under the Burgh Reform Act, in October 1833. The meetings were held in the council chamber and John Sinclair, who was Keeper of the Council's Records served as clerk. So in these meetings there was a fossilization of the old order, with old councillors and the last vestiges of the Dundas clan before it disappeared from Scottish public life completely. The new Council was asked immediately for full details of the City's estate and the Chamberlain was forbidden from making any disbursements not specifically permitted under the terms of the Act. At the same time the Dean of Faculty of Advocates was kept on retainer. The need for legal advice was important, and having the Faculty on hand was useful to obtain the best.

³⁸ See longer discussion in Noble, 'Common Good and Borough Reform'.

³⁹ The second part of the appointment procedure under the act was that the Creditors had to choose from a list of six names to be decided by the Trustees named in the act: the Earl of Rosebery; Robert Dundas, Viscount Melville; Sir John Hamilton Dalrymple; Sir Henry Jardine; Henry Cockburn (Solicitor General); William Allan. ECA unlisted, Trustees Minute Book no 1, 25 November 1833, p.3.; 16 December 1833, p.16.

Many others made offers of professional services, including Archibald Bruce, a former city accountant. Given the embarrassed state of affairs and the criticism of the accounting measures made by Hamilton's enquiry, it is perhaps unsurprising that this offer was not accepted.

Old municipal corporations and institutions often proved themselves most effective when in their death-throes. Birmingham's Street Commission, the closest thing which that city had to serious local government before 1835, was largely ineffective, yet was alarmed by the prospect of a new body, petitioned parliament against the bill, and mounted subsequent lengthy legal challenges to the new Council, delaying municipal action in Birmingham by a decade.⁴⁰ Those members of the unreformed Town Council appointed Trustees effectively 'fossilized' some of the political system; their accountant sought, unsuccessfully, to remain in his position.

When trustees are appointed for creditors their role is to gather all claims, realise the assets of the debtor and distribute the proceeds to the Creditors. Their fiduciary responsibility is to maximize payments to creditors. In the case of Edinburgh's municipal bankruptcy it was more complicated, the Trustees were keen to pay a dividend, and started by selling the City's assets which could be divested with ease and about which there was no legal debate. Shares were already packaged for quick sale and politically uncontentious. Selling shares the Council held in the water and railway companies was unlikely to offend any particular interest group. The clerk to the Trustees 'asked a professional [f]riend, unconnected with the Bank and the Trustees, and the Town Council, to let a Broker know that he had a few shares of the Stock of the Water Company to be disposed of [*sic*]'.⁴¹ Within a month, 71 water shares had been sold, raising £2,290 14s 8d.⁴² Others were sold relatively quickly over the coming months, and by 30 June 1834, all the Edinburgh and Dalkeith Railway Company shares had been sold, clearly a reflection of 'railway mania' that was the middle-class enthusiasm for investing savings in local railway companies in this period.⁴³ The shares, it might be noted, had to be transferred to a broker, who was a solicitor operating in this capacity, who found buyers. The importance of solicitors to this process indicates the same

⁴⁰ C. Gill, 'Birmingham under the Street Commissioners 1769-1851', *University of Birmingham Historical Journal*, 1 (1947-8), pp. 255-87; Birmingham City Archives (BCA) Street Commission Minutes, vol. 6, 30/6/1828 – 4/12/1837; vol. 7, 1/1/1838 – 6/11/1848).

⁴¹ ECA unlisted Trustees Minute Book no 1, 26 May 1834, pp.121-2.

⁴² ECA unlisted Trustees Minute Book no 1, 24 June 1834, p.135.

⁴³ ECA unlisted Trustees Minute Book no 1, 30 June 1834, p.139.

function of lawyers as playing ‘a key part in organizing domestic savings’.⁴⁴ The Chamberlain offered £32 a share for the Water Company directly to the Trustees when the prevailing rate was £32 15s, which was declined by the Trustees, demonstrating probity and an aversion to ‘cronyism’, opting instead to realize full market price through a professional.⁴⁵ In 1834, the Trustees started selling canal stocks too. Water shares were still being sold in March 1835, being less popular than railway ones.

Whilst these sales promptly realised money for the Trustees and were less contentious than divesting the Common Good proper, they did relinquish municipal control and influence over the Water Company and the Edinburgh and Dalkeith Railway Company, not to mention any returns on these investments. For it to have made sense for the City to have held them whilst borrowing on its cash credit and numerous bonds, then these must have been profitable investments, yielding more than the Council was paying to borrow. The distinction made previously, between the Common Good proper and other assets, was between those items granted by charter and augmented in value over time, and that new class of assets that had been obtained by subsequent purchase.⁴⁶ Yet it was not just shares that could be sold easily. The Magistrates’ insurance policy with the Friendly Insurance Company was conveniently sellable and only finding a slightly higher price was holding back the Trustees.⁴⁷ Beyond this, certain classes of land sales were straightforward. St John’s burying ground was sold in June 1834 for £1400.⁴⁸

Some assets, however, could not just be sold: the income on seat rents was an example of this. A substantial amount of municipal income came from fees for pews in the Church of Scotland kirks in Edinburgh. In theory, anyone could attend sermons for free; however, pews were rented out, sometimes at considerable cost. Yet it was not the church or parish which installed these, but either the heritors or laird in rural locations, or the burgh in urban places, which made this healthy investment. The medieval church layout was much more open as there would have been very few seats, excepting choir stalls; the congregation generally stood. Putting more seats in the church, a profitable move, reduced the space for those unable to afford to rent seats. And whilst ‘[t]he landed class felt very strongly about the

⁴⁴ J. D. Bailey, ‘Australian Borrowing in Scotland in the Nineteenth Century’, *Economic History Review*, 12, 2 (1959), p.268.

⁴⁵ ECA unlisted Trustees Minute Book no 1, 30 June 1834, p.139.

⁴⁶ Hunter and Paton, *Common Good of Edinburgh*, pp.1-3. For a modern legal discussion see Ferguson, *Common Good Law*, pp. 1-15.

⁴⁷ ECA unlisted Trustees Minute Book no 1, 12 December 1834, p.313.

⁴⁸ ECA unlisted Trustees Minute Book no 1, 23 June 1834, p.136.

possession of the more prestigious places in church, and some were even prepared to fight for them', the Church was concerned to make sure the poor could still attend.⁴⁹ This could be a lucrative 'revenue stream', even if it was limited in terms of how much revenue could be extracted. Mitchison notes the fierce complaints in Glasgow with the removal of free and cheap seating in middle-class areas, and increases in the rents, especially those where Thomas Chalmers was preaching. Elsewhere rates were substantially raised and so the poor were increasingly priced out of their own parish, where 7-8% of pews were rented by local parishioners as middle class outsiders arrived to hear about the Godly Commonwealth.⁵⁰ As Morton has noted, the middle class forced out the poor with their 'patronage in return for personal salvation', or in new bourgeois churches which deliberately priced out the poor from attendance.⁵¹ Even if the seat rents were ruled to have been the legal property of the Trustees, they were not an asset on which returns could be substantially increased with any ease.

Certain categories of claim were more pressing for varying reasons. The nature of the City's debt, or rather its creditors, meant that the effects would be felt acutely by particularly vulnerable groups. Although many of the Creditors had lent the city relatively modest sums of money, often purchasing life annuities – private pensions in effect – to provide a living for themselves; money, too, was held in trust in for those too young to manage their own affairs. Lending money locally to the City must have been appealing due to the apparent stability it offered and at the same time can be considered an individual civic act too. Given the widespread press coverage of Aberdeen's bankruptcy in 1818, investors must have understood the risk involved. Nonetheless, in February 1834, Andrew Clephane, an advocate, wrote to the Trustees 'relative to Claim by Miss Millar who holds a Bond of Annuity from the City'. No details are noted other than 'that they regretted extremely the hardship of this and similar cases, but can only refer the applicant to the provisions of the Act of Parliament, which are imperative on the Trustees.'⁵²

Other groups of creditors were suffering too. Many University lecturers had not been paid. When the executors of one, Sir John Leslie, raised the issue, the Clerk to the Trustees was told to inform them that 'they refuse to interfere in this being a College matter'.⁵³ Likewise

⁴⁹ R. Mitchison, *The Old Poor Law in Scotland: the experience of poverty, 1574-1845* (Edinburgh, 2001), pp.76-7.

⁵⁰ Mitchison, *Old Poor Law*, p.145.

⁵¹ G. Morton, *Ourselves and Others: Scotland 1832-1914* (Edinburgh, 2012), p.210.

⁵² ECA unlisted Trustees Minute Book no 1, 24 February 1834, pp.63-4.

⁵³ ECA unlisted Trustees Minute Book no 1, 16 March 1836, p.358.

the Trustees did not feel themselves competent to participate in a Common Riding, the ancient performative practice of reinforcing parish boundaries and inspecting common property.⁵⁴ Those charged with the spiritual welfare of the city had not been paid either, and ministers were not only vocal but a well-organized group of creditors. By March 1834 they had received £2741 out of funds held by the Trustees.⁵⁵ Individuals sought prompt payment of their own bills; William Burn, seeking the balance for his architectural plans for St Giles Cathedral, was told he would have to wait for payment.⁵⁶ Burn provides an example of how many different individuals would have suffered from the bankruptcy. Whilst a trained professional losing one job did not constitute the worst poverty seen in urban Scotland – those affected were hardly indigent – the hardship was no less acute for the bourgeois sufferers.

The Trustees occupied a difficult position. On one hand, they had to be meticulous and precise, judiciously administering the Act, but on the other getting bogged down in a legal quagmire served only to line advocates' pockets. So when they received a late claim in June 1834, the Trustees pragmatically decided to accept it.⁵⁷ Relations were not always as cheerful, however. Mr Archibald Bruce was accountant to the City until 1833 and then left during burgh reform and municipal bankruptcy. The new regime was unwilling to have him continue in that role. Whether the thoroughly opaque accounting is a reflection on his client's instructions or his professional competence is hard to know, but given the general unwillingness to divulge information to councillors such as Deacon Paterson, as discussed previously, it seems that transparency was unlikely to have been the order of the day. Bruce did his level best to obfuscate the efforts of the Trustees in an attempt to extract money. Still awaiting access in 1835, Bruce had asked to be ranked preferably, paid full legal interest on the amount due to him and paid £30 per year for having held the documents. The Trustees decided not to answer this request on grounds of its audacity, and told him as much when he wrote a week later asking what had happened to his claim.⁵⁸ Such individuals were not entitled to compensation for loss of office as they were in England.⁵⁹

⁵⁴ ECA unlisted Trustees Minute Book no 1, 11 September 1834, p.227; for a discussion of the Ridings see K. Bogle, *Scotland's Common Ridings* (Stroud, 2004).

⁵⁵ ECA unlisted Trustees Minute Book no 1, 6 October 1834, pp.247-8.

⁵⁶ ECA unlisted Trustees Minute Book no 1, 2 March 1836, p.249.

⁵⁷ ECA unlisted Trustees Minute Book no 1, 6 June 1834, p.125.

⁵⁸ ECA unlisted Trustees Minute Book no 1, 8 June 1835, p.412; 15 June 1835, p.415.

⁵⁹ This could be substantial and the subject of protracted legal actions as in Leicester's case. M.Noble, 'Thomas Burbidge: Last Town Clerk to the Corporation of Leicester', *Leicestershire Historian*, 45 (2009), pp.44-47.

One of the fundamental tensions was working out what could be assigned to the Trustees, and what remained absolutely the property of the City; connected to this was the issue of what Common Good elements could be alienated and what could not. The characteristics of the Common Good were complicating the experience of municipal bankruptcy. Bruce's opportunism aside, initial relations between the new Council and the Trustees were smooth, and a joint committee was quickly established. If it could be argued that relations were amicable enough initially, in May 1834, things turned sour. The Trustees complained that they had been patient at first, but that that the Council was not sharing Counsel's opinions, the two parties having agreed to share these in order to reduce legal costs. The Trustees remonstrated:

Nothing can be more painful to the Trustees than to feel themselves called on to complain of delay, upon the part of the Magistrates, and it is now most anxiously hoped that they will immediately comply with the advice of their Counsel, and fulfil the expectations entertained by the Trustees.⁶⁰

The Magistrates had to apply to the Trustees to agree any municipal expenditure. Perhaps inevitably, this had led to tensions and disagreement, and by July 1835 this had led to a case in the Court of Session. Business was conducted largely through lengthy written exchanges between the two parties. The hope was 'that their Lords [would] consider and ascertain what sum of Money would be necessary to defray the Ordinary Expenditure of the City, for the year ending 25th November 1834'.⁶¹ Since then an additional year had been added, highlighting the glacial pace of Scottish legal proceedings. The Lords of Session had ruled that the College and Ale Duty revenues 'form[ed] no part of the Ordinary Expenditure of the City, and not being chargeable upon or payable by the Petitioners as proper Administrators for the Community, but as Trustees specially appointed to that effect, does not fall within the scope or operation of the provisions of the foresaid Act of Parliament and has therefore been incompetently included in the said petition'.⁶² The following were disallowed:

1. High School Salaries £116 13s 4d
 2. Salaries to English Teachers and Teachers of Free School £78 3s 0d
 3. Lord Provost's Salary £500
 4. Professors Salaries and Rents £347 15s 6d
 5. Pensions to John Wilson £26
- Other pensions £115
-

⁶⁰ ECA unlisted Trustees Minute Book no 1, 19 May 1835, p.119.

⁶¹ ECA unlisted Trustees Minute Book no 1, 13 July 1835, p.437.

⁶² ECA unlisted Trustees Minute Book no 1, 13 July 1835, p.438.

6. Subscription for Musselburgh Race Course £15.15d
 7. Allowance of £60 and £150 to Leith magistrates for repairing Streets and supplying Leith with Water £210 total
 8. Charity Work House £200
- Total amount disallowed £1609 6s 0d⁶³

The Court ruled these inadmissible on grounds that '*in hoc statu* cannot be admitted as forming parts of the Expenditure necessary for the Ordinary Purposes of the City', awarding the City '£14,555 16s 10d 6/12ths from the proper revenue and £1,215 13s 8d from the Dean of Guild Revenue', as per the amended estimate. For the second year, disallowances of £1937 14s 10d were made, more or less the same as before, the only new item being £340 for 'Expenses of Making up Accounts'. Curiously, despite the fact that substantial accounting costs had been disallowed, certain items the Court ruled 'cannot be sustained in their present vague and indefinite shape viz:-

- '1. Law Suits £1000
2. Labourers and Causeway layers beyond £1000, [of which disallowed:] £630.18.10
3. Tradesmen's Accounts £750.
4. Tradesmen's Accounts for the Churches £450
5. Contingencies £1000.

Totalling £3830.18.10⁶⁴

The old, unreformed Council had a reputation for litigiousness, and the new Council was obliged to meet the expenses of ongoing litigation and bankruptcy, as discussed in chapter two. At the same time the necessity of reducing spiralling law expenses in the painfully slow Scottish legal system was a priority for the Trustees too. A cap on how much might reasonably be expended on working on the roads was understandable: a certain amount was necessary. With trade accounts, the request was simply for more detail. The desire to set aside £1000 for future contingencies seems sensible but unreasonable in the context of bankruptcy. With vouchers, some of these costs would be allowed.⁶⁵ Nonetheless, despite this resolution, other queries remained and it was going to take considerable time before these were resolved.

⁶³ ECA unlisted Trustees Minute Book no 1, 13 July 1835, pp.439-41.

⁶⁴ ECA unlisted Trustees Minute Book no 1, 13 July 1835, pp.439-41.

⁶⁵ ECA unlisted Trustees Minute Book no 1, 13 July 1835, pp.440-1.

Labouchere's enquiry in to the harbour

The dock borrowing from the Treasury was secured against future harbour revenues and taxes on goods imported. In February 1834, the circulation of prospectuses for a new harbour at Trinity caused serious concern for Trustees and Council alike: competition would end any hope of paying-off dock debt.⁶⁶ There was an immediate decision to write to the Chancellor of the Exchequer and ask for assistance.⁶⁷ Leith Harbour represented a common-place between the Trustees and the Council. The rationale for state intervention was becoming clear in this period. Contemporary thinking about markets did not preclude state intervention. By the middle of the nineteenth century, there was an acceptance that in certain circumstances state intervention was necessary because 'the market might systematically fail to produce the optimal outcomes'.⁶⁸ No thinker was more important to political economy than John Stuart Mill, a strong opponent of state intervention, yet he excluded transport, arguing that where monopoly was granted 'over a particular route by act of parliament, [it] should be regulated by government'.⁶⁹ Moreover, certain public goods – such as the provision of adequate harbour facilities, were of sufficient importance to allow necessary intervention.⁷⁰ Mokyr notes that '[t]ransportation is a technology, but it also needs to be organized, coordinated and financed in ways that are special', due to the costs of laying out large, physical networks.⁷¹ And whilst the debates are usually centred on canals and railways, many of the same principles can be applied to coastal shipping. It was doubtless of real economic importance for cheap hauling of bulky and heavy loads into the twentieth century, and it would be wrong to discount the docks at Leith as being of lesser importance with the advent of the railway. Armstrong termed it the 'Cinderella of the transport world'.⁷² However much the Victorians would argue 'vigorously over the proper scope of their government',⁷³ it was increasingly accepted that intervention could take place.⁷⁴

⁶⁶ ECA unlisted Trustees Minute Book no 1, 17 February 1834, p.60.

⁶⁷ ECA unlisted Trustees Minute Book no 1, 17 February 1834, p.63.

⁶⁸ P. Johnson, *Making the Market: Victorian origins of corporate capitalism* (Cambridge, 2010), p.25.

⁶⁹ J. S. Mill, *Principles of Political Economy* (London, 1848), bk. V, ch. 11, s.11, quoted in Johnson, *Making the Market*, p.25.

⁷⁰ Johnson, *Making the Market*, p.26.

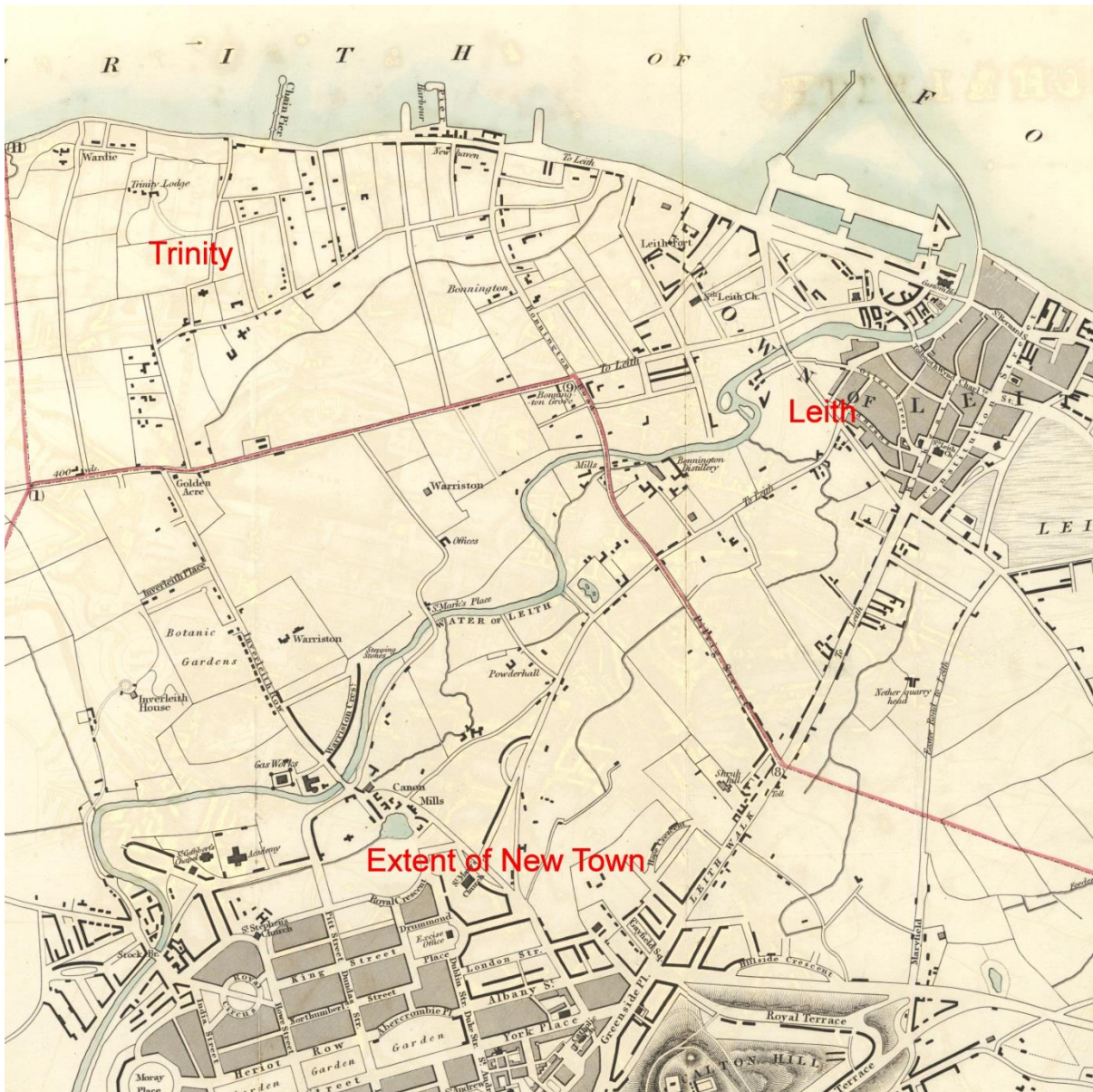
⁷¹ J. Mokyr, *The Enlightened Economy: an economic history of Britain 1700-1850* (New Haven CT, 2009), p.202.

⁷² Quoted in Mokyr, *Enlightened Economy*, p.211.

⁷³ P. Mandler, 'Introduction': state and society in Victorian Britain', in Mandler, (ed.), *Liberty and Authority in Victorian Britain* (Oxford, 2006), p.6.

⁷⁴ P. Johnson, 'Market disciplines' in Mandler, (ed.), *Liberty and Authority*, p.204.

Map 4.1: North Edinburgh, Leith and Trinity (1832)



Source: 1832 Reform Act Map from Visualizing Urban Geographies at NLS. Note the presence in 1832 of a simple chain pier already at Trinity, roughly one mile west of Leith. It can be noted that Trinity had hardly any population, and therefore no voters, but plenty of land for development and providing a comprehensive dockside infrastructure.

In 1835 a Select Committee concluded that despite recent loans and improvements Leith harbour remained inadequate to Edinburgh's needs. However the Committee felt unable to recommend a 'further advance of public money'.⁷⁵ The City was in a bankrupt state. Private enterprise might solve the problem but a rival would diminish Leith's income.⁷⁶ This Select Committee served only as a prelude to a more thorough investigation with wider terms of reference than simple assessment of the harbour situation. Edinburgh was no closer to a settlement of its financial problems other than having gained some parliamentary attention and a brief stay of execution. One of the questions raised concerned this issue of wider public benefit, and the extent to which Edinburgh's Common Good should bear this cost.

Table 4.2: Government Debts on account of Leith Docks (1835)

Year	Amount	Rate	Act
1800	£25,000	5%	39 & 40 Geo III c.57
1805	£25,000	5%	45 Geo III c.115
1825	£240,000	4% for 12 years to improve eastern pier 5% after this, being 3% interest + 2% sinking fund.	6 Geo IV c.103
Total	£265,000	<i>The 1800 debt was paid off between 1805-24.</i>	

Source: tabulated from HCPP, 1835 (370), p.3.

At Downing Street, the Prime Minister Lord Melbourne was sufficiently concerned to send Henry Labouchere MP to investigate on governmental rather than parliamentary initiative. Labouchere, whose politics have traditionally been described as Whig, was a reformer, Vice-President of the Board of Trade, Master of the Mint and a Privy Councillor. He came from a family that was commercial rather than aristocratic and like much of Melbourne's administration was evangelical.⁷⁷ He was 'middle class, half-foreign, but half-Baring' and a Whig.⁷⁸ Henry belonged to a group of Evangelicals who gladly followed their parents' religion, but not their Tory or Pittite politics.⁷⁹ Nonetheless, Labouchere represented a safe 'pair of hands', being amongst those 'young men who took over the financial departments in the late-1830s [and who] were more decorous and responsible', but at the same time to

⁷⁵ PP (HC) 1835 (370), XX.575. Report from the Select Committee appointed to inquire into the present state of the harbours of Leith and Newhaven; with the minutes of evidence, and appendix, p.4.

⁷⁶ PP (HC) 1835 (370), p.4.

⁷⁷ R. Brent, *Liberal Anglican Politics: Whiggery, religion and reform, 1830-1841* (Oxford, 1987), p.109.

⁷⁸ I. Newbould, *Whiggery and Reform 1830-41: the politics of government* (Houndsmills, 1990), p.1. Newbould

terms him 'middle class by origin and Whig by marriage', p.253.

⁷⁹ Brent, *Liberal Anglican politics*, p.127.

provide a 'check on Lord John Russell's centralizing impulses'.⁸⁰ It was the dullness and neutral character of their politics that saw these Whigs rise to prominence in 1840.⁸¹ On 25 September 1835, Lord Melbourne and Thomas Spring Rice sent the reforming Whig to Edinburgh to investigate 'the subject of the financial affairs of the City of Edinburgh, and of the affairs of the harbour and docks of Leith'.⁸² *A priori* the difficulty was balancing 'so many public and private interests...[when so many contingencies] are now, or are about to become, the subject of litigation'.⁸³

In his report Labouchere argued that Parliament should 'abandon or suspend, either wholly or in part, the debt now due to Government from the corporation [Council] of Edinburgh' with the caveat that 'adequate public objects can be accomplished by this remission'. He further concluded that creditor claims ought to be limited, 'to dis sever the connection which at present exists between Leith and the corporation of Edinburgh', at the same time placing the operations of the port on to a sustainable footing. This would be achieved, he argued, by transferring dock property to Commissioners, simplifying and lowering shore dues, and abolishing the 'merk per ton' impost.⁸⁴ By granting the Council the ability to levy rates to service debts, future embarrassments would be precluded. At the same time, this would represent a substantial increase in powers for the Council, tantamount to general local taxation.

In terms of Edinburgh's municipal finances, no group caused more consternation than Ministers. The 'merk per ton' alongside seat rents was destined to fund stipends for the clergy. Labouchere left matters to his political masters 'in the hope that they may be able promptly to devise some scheme...more satisfactory to the public, and more beneficial to the clergy'.⁸⁵ In the light of the Disruption, the Annuity tax would be a debate that would rage for decades. Labouchere outlined his calculations at some length, and at the same time presented an effective view of the Council's income post-bankruptcy. He started with an explanation of the debts, which lacks precision, in that Labouchere quoted a total figure 'of about L.336,000' but outlined items totalling only £304,000. The substantial majority of debts amounting to £236,741 was due to the Government, and a further £65,506 secured on

⁸⁰ P. Mandler, *Aristocratic Government in the Age of Reform: Whigs and Liberals, 1830-1852* (Oxford, 1990), pp.115, 163.

⁸¹ Mandler, *Aristocratic Government*, pp.196-7.

⁸² H. Labouchere, *Report to the Right Honourable the Chancellor of the Exchequer, regarding the Affairs of the City of Edinburgh and Port of Leith* (Edinburgh, 1836), p.3.

⁸³ Labouchere, *Report*, p.3.

⁸⁴ Labouchere, *Report*, p.4.

⁸⁵ Labouchere, *Report*, p.5.

the ale and beer duty. Certain life-rent annuities were ‘commuted at about L.1400’.⁸⁶ At the same time, the city had assets which the Superintendent of Public Works valued at £185,735 in December 1835.⁸⁷

Table 4.3: Permanent Proper Revenue of ETC in 1836

Category	Income (£)	%
Seat rents	7,000	31.8
Feu-duties, after deducting payment to superiors	5,500	25.0
Common Good, after deducting Causeway Mail	4,720	21.5
Rents and tack-duties	1,420	6.5
Impost on wines	1200	5.5
Vassals' compositions	750	3.4
Compensation payable by the clergy	480	2.2
Dues of Union Canal	420	1.9
Asstricted multures	300	1.4
Dividend on stock	140	0.6
Entry of burgesses	50	0.2
Gas company	20	0.1
Total	22,000	100.1

Source: Labouchere, *Report*, p.6. Note that Labouchere here presents round figures rather than precise amounts. Percentages rounded to one decimal place, and sum 100.1% accordingly.

The Court of Session had allowed only £8030 to the bankrupt Council for their annual expenditure to Martinmas 1835, and disputes continued regarding a further £4000 as per the above discussion about what was really essential. Labouchere picked up on this debate, and took the figure of £7000 as a rule of thumb and assumed that after sale the annual income of the Council would be £12,000, leaving £5000 for civic expenditure, giving creditors 2.245% on the outstanding debt of £216,000.⁸⁸ However, by adding income from the ale duty to the permanent income, this would add £2170, leading to a surplus of £7170 giving 3.25% to the Creditors.⁸⁹ By way of context, the yield on consols, government bonds, was 3.3% in 1835, down from wartime peaks of 5.1% in 1805. Yields fell until 1846, and the overall trend was downwards for the rest of century. The Creditors knew that the yields on consols were

⁸⁶ Labouchere, *Report*, p.6.

⁸⁷ Figures rounded to nearest £. Labouchere, *Report*, p.6.

⁸⁸ Labouchere, *Report*, p.7. This assumes that the value of saleable assets at £186,000 had been realized, without taking account of the costs of sale.

⁸⁹ Labouchere, *Report*, p.8.

falling slightly, yet continued to demand the highest possible rate, even when it was apparent that the resources did not exist to support it.⁹⁰

Labouchere's report was critical of the Creditors at this point, as they were insisting that 'the produce of the [C]ommon [G]ood or petty customs is at the utmost all that is legally applicable for [the ordinary civic expenditure]'.⁹¹ This would leave £450 annually, yielding 4.34%. The suggestion, however, was that 3% interest be paid and a sinking fund put into operation. The creditors however, are ambitiously, if understandably, claiming 'the whole property and revenues of the City' be applied exclusively to servicing the debt they held, and that the ale-duty debt is not 'composition debt', i.e. that it cannot be restructured and payments on it reduced. So of the £22,000 income, spending only £7000 on civic expenses, £10,080 on interest, £1,400 on annuity payments and the balance of £3520 on a sinking fund was deemed 'too favourable to the [c]reditors'.⁹² This was optimistic because the Creditors were not necessarily entitled to the whole of the City's property, and civic expenses were likely to exceed £7000. Expenditure would be regulated by the Court of Session once it had rendered its decision. More reasonable claims limited the Creditors to seat rents, the impost on wine, and entry money from burgesses. In any event, the issue of which revenues the Creditors were actually entitled to lacked clarity. Labouchere argued that they were not entitled to the Common Good, which should be applied to 'the necessary and ordinary expenditure of the City'.⁹³ Given that it was all *sub judice* it is not surprising that Labouchere held back from commenting.

There were two incomes to support the dock debt. One was the ale duty:- even if it did not meet the full cost, the worry during bankruptcy negotiations was that it might not be renewed when it expired in 1837. The City's debts would spiral and become 'a dead burden on the City'. Labouchere calculated the income would be only 1.34% on the capital.⁹⁴ The other was the dock revenue. The Trustees counted on a substantial surplus during negotiations, but this was unlikely. These two incomes had been insufficient to service the debt hitherto accrued, and worse still Labouchere reckoned, in order to maintain trade levels, 'a large sum of money will require to be expended on improvements in the harbour and docks, and in

⁹⁰ 'Yield on Consols 1756-1956' in B.R. Mitchell and Phyllis Deane (eds), *Abstract of British Historical Statistics* (Cambridge, 1962), p.455

⁹¹ Labouchere, *Report*, p.8.

⁹² Labouchere, *Report*, p.9.

⁹³ Labouchere, *Report*, p.10.

⁹⁴ Labouchere, *Report*, p.11.

providing additional accommodation for shipping'.⁹⁵ So rather than being a source of revenue, the docks would continue to be a major cost. The creditors were unlikely to see more than 2% on their money, Labouchere argued.

At the heart of many of the issues here was the fact that Edinburgh was granted control over Leith in 1567, so securing the City control of the port as well as incomes coming from this.⁹⁶ Indeed, the City received all the income from the port except the merk which, as discussed above, was used to support the ministers of Edinburgh.⁹⁷ The City owed the Treasury £236,410 for works on the docks.⁹⁸ The City had lent money from the Common Good account to make up deficiencies in the harbour accounts: £36,682 on the Leith Docks and £30,676 on the pontage account.⁹⁹ At the same time these debts were contracted under specific acts of parliament, under which the docks were supposed theoretically to be self-financing. However, the dues were so scant that this was never the case and the City lent money to service the government loans and transfer the sinking funds. As this money was lent at 4.5%, and pre-bankruptcy investors were being paid less than this by the City, it was not necessarily a poor financial decision in that regard; however, it transferred the debt to the City without the protection afforded by the legislation. The relevant acts were passed in 1807 and 1826.¹⁰⁰ Labouchere claimed that the income from the docks may have been sufficient to service the debts due to the Government even if not the Council, but only if significant further investment was not needed and if 'adequate measures are adopted for preserving the superiority of the harbour and docks of Leith, and securing them against a very serious competition'.¹⁰¹ Yet as the revenue was 'not much more than sufficient to meet the increased annual payment to Government, the borrowing of even L.70,000 is quite impossible'.¹⁰² The only solution was for the Government to take a greater loss on their debt

The immediate questions arising are how did HM Treasury and the private creditors react to such high-minded concern for the public benefit? Asking for the government to forgive half the debt and postpone interest on the other half meant a very generous concession. Assuming the rate of interest held at 4.5%, then within twenty years it would represent around one

⁹⁵ Labouchere, *Report*, p.11.

⁹⁶ J. Grant, *Cassell's Old and New Edinburgh: its history, its people and its places* (London, n.d.[1880?]), III, pp.166, col. 2 – 167 col 1.

⁹⁷ Labouchere, *Report*, p.12. The ministers paid their share of the upkeep of the harbour and the costs of collections.

⁹⁸ Figure 1st March 1836, Labouchere, *Report*, p.12. Rounded to nearest £.

⁹⁹ Labouchere, *Report*, pp.12-13. Rounded to nearest £.

¹⁰⁰ 47 Geo. III. session 2, cap. 3; 7 Geo IV, cap. 105.

¹⁰¹ Labouchere, *Report*, p.15.

¹⁰² Labouchere, *Report*, p.16.

quarter of the original amount.¹⁰³ There was some degree of acceptance that the government would have to intervene – why else had Labouchere been sent, other than to antagonise the Creditors? However, the Government could not very well suffer such a loss if the private creditors did not do likewise. The suggestion was that they should lose 25%, and interest be paid at 3%, slightly lower than consol yields, on the remainder.

A new scheme would then have been possible where £125,000 would be borrowed to improve the harbour and a surplus of £9000 passed to Edinburgh Town Council. From this the City would pay: Ministers £2000; the College and High Schools £2500 thereby solving the problem of renewing the ale duty; presumably the balance was to be disbursed on the general expenses of the municipal establishment. The City would give up its harbour property which was already mortgaged to the Treasury over the debt.¹⁰⁴

The thinking that underpinned this argument about the arrangement of the disbursements of the Common Good is important, as it uncovers priorities on public funds in an era of national retrenchment and local crisis. Labouchere argued that:

the high and well-merited character of the College and Schools of Edinburgh sustain as seminaries of literature and science, and the necessity of supporting them in a national point of view, independently of the interests of the City of Edinburgh being deeply involved in their well-being...[their annual costs should be]...a preferable burden on the [C]ommon [G]ood...¹⁰⁵

Labouchere continued to outline how additional revenue could be set aside for this institution, using similar reasoning as was employed in relation to helping Edinburgh with costs incurred during the Reformation as discussed in chapter three. Indeed, it is the same task of relieving the capital's community assets of some of those costs which related to the national interest. On one hand it was acknowledgment that Edinburgh did benefit from having these seats of learning, but on the other it should not shoulder this entire burden alone. The Enlightenment had left its mark in valuing literature as well as science such that these disciplines warranted national and local public subsidy. In return the College was to 'relinquish and give up debts of [£]13,119...secured on the ale-duty'.¹⁰⁶ Maintaining the High School and placing it on a solid footing would have been a move popular with the middle classes such as those buying annuities or lending money on bond. These non-

¹⁰³ To take a starting amount of £100,000, reduce by half, and assume 4.5% would leave around £24,519.76 after twenty years. This is without allowing for inflation, not something which particularly figured at this date.

¹⁰⁴ Labouchere, *Report*, p.17.

¹⁰⁵ Labouchere, *Report*, p.18.

¹⁰⁶ Labouchere, *Report*, p.19.

statutory schools taught a grammar-school style curriculum largely to the middle class.¹⁰⁷ There was an incentive, then, to make sure such institutions' interests did not suffer.

In reforming the Harbour Commissioners, Labouchere proposed a smaller membership 'totally unconnected within the Town Councils of Edinburgh or Leith' but with much greater authority. The reconstituted membership was designed to allow those with expertise and knowledge to inform policy and make decisions. It proposed a disinterested basis for this administration, with greater clout and powers. Disinterestedness was the hallmark of Whig reforms. This also relates to the greater centralization that would take place in the Victorian period, as reporting was to be to the Treasury and this local body would report directly.¹⁰⁸ This central oversight was an important check on the administration of the harbour. Just as police and improvement commissions could borrow money, a credit limit was included to prevent debts increasing beyond what could be supported. Indeed, not only were the Commissioners able to borrow a small amount for necessary works, but also to reduce or consolidate the fees, reporting to the Lords of the Treasury.¹⁰⁹

If the ale duty were to be renewed then Leith would get its share of revenues; if it were not, then the debt secured on this income would be reduced by one quarter. Yet the deal being offered in this case seems reasonably appealing: 'creditors are to be secured in *three-fourths* of their claims, with a rate of interest exceeding *bank-interest*'.¹¹⁰ The government would suffer loss, but at the same time this could be seen as an investment in public projects rather than simply writing-down or writing-off debt. For the clergy and school teachers and the College, there was to be a fair settlement, and no less important, the City would see some money left for the City Council's 'necessary municipal expenses'.¹¹¹

Labouchere thus had attempted to balance the competing interests. Here, very precisely, the Whig adjudication between public and private interests is visible. The plan relied on the government accepting a very significant reduction in its capital – Labouchere was in no sense plenipotentiary here, but had sufficient influence in Treasury that it could be reasonably expected that he would achieve it as part of the agreed package of measures. However, this was mitigated by the fact that such national infrastructure was arguably

¹⁰⁷ R. D. Anderson, *Education and the Scottish People, 1750-1918* (Oxford, 1995), p.12.

¹⁰⁸ W. C. Lubenow, *The Politics of Government Growth: early Victorian attitudes toward state interventions, 1833-48* (Newton Abbot, 1971).

¹⁰⁹ Labouchere, *Report*, p.20.

¹¹⁰ Labouchere, *Report*, p.22.

¹¹¹ Labouchere, *Report*, p.22.

something for which the central state should pick up the bill. The private creditors were being asked to give up a quarter of their debt, but would receive a rate higher than they would for bank deposits – it ought to be remembered here that Scotland led the way in offering a regular interest rate, so effectively gathering surplus capital and making it available to trade. Transferrable bonds at 3% on three-quarters of the original amount were attractive because they were secured against all the City’s revenues, and through taxation if necessary. A more powerful, independent Dock Commission would make fixed annual payments to the City and to a fund to pay ministers the debt due to them. The Council would collect seat rents and pay fixed stipends to ministers from the Common Good. Moreover, the unpopular tax on beer sold within the city would be abolished under Labouchere’s plan. For the city at large, this was a positive package of ideas, but there was one sting in the tail:

The City of Edinburgh to relinquish all claim on the Town of Leith, as well as on the harbour and docks, and dues, and property adjoining the docks, in consideration of the L.6000 to be annually paid them as before mentioned. The town of Leith to have right in future to levy their own customs and market-dues, and the ale-duty within their own precincts, if that tax is to be renewed.¹¹²

Losing superiority and feudal possession over Leith was surely as humiliating to civic pride as the bankruptcy. Nonetheless, Labouchere hoped that all parties would co-operate as this was something which ‘the public especially requires’.¹¹³ To turn this on its head, the government had done a good job at avoiding picking up the bill for the harbour until now.

The Labouchere report marked a significant departure in terms of government policy. Until this juncture, the only involvement had been parliamentary, that is to say legislative rather than administrative, limited to the provision of local legislation only within that model of parliamentary service provision. Labouchere was sent by the Treasury, not Parliament, and made recommendations on how to solve the problem. The creditors, through their Trustees, and the Council had been unable to find a resolution. The complexity of the problem and the nature of different vested interests meant that a solution would not have been found without extensive legal proceedings. These would have been lengthy and expensive and done little to reduce the size of the debt, but rather increased as lawyers’ fees mounted and the opportunity cost of being unable to invest and manage the city’s assets properly took its toll. Edinburgh’s bankruptcy took more from Westminster than legislative time by placing demands on the public purse.

¹¹² Labouchere, *Report*, p.24.

¹¹³ Labouchere, *Report*, p.24.

The conception of the state which emerges needs to be read with some care. The bankruptcy occurred at a historically significant juncture, in a period of economic retrenchment which accompanied the dismantling of the fiscal-military state built to finance the Napoleonic Wars. This was a period in which, as Innes has noted, concerns about interference from the state persisted, alongside and fuelled by the corruption discussed above.¹¹⁴ Harling has noted the way in which the Victorian preference for a cheap state was developing. The urban middle-class, especially artisans and small traders, were making their views known. Central government spending was cut by 25% between 1815 and 1835. Yet insofar as economy and retrenchment was the order of the day, the yield to respectable pressure for administrative reform triumphed because it offered savings.¹¹⁵ Cheap government appealed to both sides of the political spectrum '[b]ut the Whig variant of the politics of disinterestedness also included a more positive conception of the proper role of the state.'¹¹⁶ There was a moral, Christian duty to ensure fairness¹¹⁷, and for evangelicals like Labouchere, would have translated directly into the balancing act required in his report. In elite public office, from the 1820s, a push for disinterestedness – 'the promotion of negative social fairness, through the reduction of the state's capacity to benefit some sectional interests over others' was central.¹¹⁸

Lubenow has critiqued the traditional view of the state as being averse to intervention in this period, arguing that *laissez-faire* thinking did not apply to all areas of economic activity. Particularly in relation to transport, specifically roads, canals and railways where 'practical monopolies' existed, dominant political economics favoured the state retaining some control. For example, this might mean regulating fares and charges, as this would not restrict competition due to the quasi-monopolistic nature of these activities.¹¹⁹ Likewise, then intervention in Leith harbour could be justified in terms of popular contemporary thinking about political economy and the proper role of government in different areas of the economy.

¹¹⁴ J. Innes, 'Central Government 'Interference': changing conceptions, practices, and concerns, c.1800-1850' in J. Harris, (ed.), *Civil Society in British History: ideas, identities, institutions* (Oxford, 2003), pp.39, 47.

¹¹⁵ P. Harling, *The Modern British State: an historical introduction* (Cambridge, 2001), pp.73-6.

¹¹⁶ Harling, *Modern British State*, p.79.

¹¹⁷ Harling, *Modern British State*, p.78.

¹¹⁸ Harling, *Modern British State*, p.72.

¹¹⁹ Lubenow, *Politics of Government Growth*, pp.23-4. Lubenow's work, now dated, focuses exclusively on England, Scotland not being mentioned in the index, and is flawed in its conclusions about the Victorian British state. For example, the discussion of the nature and reform of English local government would benefit from reference to the distinctive Scottish experience.

The rejection of Labouchere's report

The Trustees met in February 1836 to consider Labouchere's proposal, and rejected it despite that fact it offered the Creditors a much surer footing and a fair return, as well as a reliable interest rate. The proposal was rejected for three principal reasons. Firstly, they were unwilling to accept less than five per cent interest, and secondly would not accept a reduction in the principal sum due to them – what is colloquially referred to as a 'haircut'. Finally, they were convinced 'that the Trustees have every reason to believe that the whole are attachable by the Creditors', other than the Common Good, which related to the small line of income marked 'Common Good' rather than full resource.¹²⁰ A Council committee chaired by Adam Black, who was also Treasurer, concluded that it was 'obviously to the advantage of all concerned'.¹²¹ It has been established that the Government offered a greater concession; and that Creditors were offered a fair deal. The Trustees were warned by Black that 'public money can only be appointed to public purposes', which usage points specifically to central government funds - such argumentation is not used in relation to the Common Good assets, which are considered in relation to their community.¹²²

Black dismantled the Trustees' rejection, mainly by challenging which revenues were attachable to the City's debt. This is a topic about which there was significant legal uncertainty, but the Trustees were unlikely to be awarded all the City's revenues as they hoped. The Common Good was in part privileged and inalienable – this was the portion in accounts called the Common Good (see chapter 2). Debates hinged on seat rents, a significant income that the Trustees considered could be increased. Labouchere had made the mistake, Black argued, of assuming that the gross income of the seat rents could be applied to servicing the city's debt. However, in reality, part was ring-fenced to certain ecclesiastical expenses, some £2500 annually. The total income of the city was not £22,000 but £19,500, and after the costs of collection, trusts, repairs and superintending works, the actual figure was £17,000.¹²³ A self-interested view of things, such as the Trustees had supposedly taken, was simply unrealistic.

¹²⁰ *Report by a Committee of the Trustees for the Creditors of the City of Edinburgh, of the Reasons for Declining the Proposal of Settlement with the City, contained in a letter by the Right Hon. H. Labouchere to the Right. Hon. The Chancellor of the Exchequer, with Relative Minute by the Trustees* (Edinburgh, 1836), pp.8, 12, 14.

¹²¹ A. Black, *Report of the Treasurer's Committee on the Remit by the Council of Edinburgh, to Consider the Reasons for the Trustees for the Creditors, for Declining the Proposal of Settlement with the City, on the Plan Proposed by the Rt. Hon. Henry Labouchere* (Edinburgh, 1836), p.3.

¹²² Black, *Report*, p.4.

¹²³ Black, *Report*, p.6.

Naturally, the Trustees had been appointed and were bound to seek a certain rate of interest, but by refusing to accept ‘the surrender [of any property] being accompanied by a specification of any particular burdens...[meant] leaving every question relative thereto, open to discussion’.¹²⁴ Yet despite the Trustees’ prevarication, some legal clarity was being achieved. With some confidence, and references to various legal cases, certain ‘petty customs’ were considered to be ‘the inalienable property of the community’.¹²⁵ These included the impost assessment, astricted multures where a proportion of grain grown on certain land was paid to the Council as feudal superior, canal dues and the other parts of the Common Good.¹²⁶ Rhetorically and legally, the Common Good occupied a privileged and protected position. Fees for the admission of burgesses, certain ‘original grants and feu duties, and the seat rents, were not attachable for the payment of debts. Legally speaking, today all of these would now be considered as the Common Good.’¹²⁷ By Black’s calculation, then, there was in fact only £3,431 that was legally attachable, and the Trustees would have been much better to accept the deal on the table from the Treasury.

The issue of interest rates resurfaced. The Trustees wanted 5%, the legal maximum, yet the degree of security offered under the plan meant this was too high. Whilst a higher rate had been payable under the Trusteeship, this was based on easy disposals of capital – fragments of land, the burial ground, and some stock; it was not sustainable. Moreover, Black argued that with regular and secure interest payments in Edinburgh or London, creditors could sell their bonds easily – they would ‘pass at par’, according to the advice the Treasurer’s Committee had taken.¹²⁸

Black’s argument was not limited to finance. The creditors were urged to accept the agreement which would ‘secure to themselves a boon of no ordinary magnitude’, but ‘[a]t the same time they will contribute to promote the best interests of the community, of which they and their friends would reap the benefit.’¹²⁹ Greedily rejecting the plan would lead to ‘expensive and protracted lawsuits’, constrain the City, and stop upgrades to the harbours at Leith.¹³⁰ This raises the question, why was the City not waiting for the Trustees to push too far and have unfavourable legal judgements? The answer to this is most likely three-fold. It

¹²⁴ Black, *Report*, p.6.

¹²⁵ Black, *Report*, p.7.

¹²⁶ Black, *Report*, p.7.

¹²⁷ Ferguson, *Common Good Law*, p.1.

¹²⁸ Black, *Report*, pp.11, 14.

¹²⁹ Black, *Report*, p.16.

¹³⁰ Black, *Report*, p.16.

was not legally certain; it would take a long time; and expensive legal bills would have to be paid regardless of the outcome. Labouchere had offered a very tidy resolution of several of the City's on-going political squabbles: it would solve the College revenue problems, place the docks on a better footing, and make them better able to deal with the prospect of competition from commercial endeavours. The issue of Leith too, which beyond its harbour was not a convenient setup for the City, would be removed.

The Trustees rejected Labouchere's proposals. However, Labouchere's visit north had not been wasted, as his report included the basic framework on which future discussions were based. The report identified which items of City income were liable for the debt, and which were not. It was clear that further negotiations would decide how much the Government and private creditors would write-off. The different stakeholders had been identified: ministers, the town of Leith and the University pressed their individual claims which were not limited to money. Leith, for example sought independence which is discussed at length in chapter six. Despite the substantial investment, the harbour still required yet more capital expenditure, and a sustainable footing had to be found for these upgrades. Many individuals had lent against security of future Common Good income, but the assumption that this and underlying assets would be available to creditors turned out to be false. Its privileged status meant that at least some of its assets were inalienable. Nevertheless, the Common Good meant not only that borrowing was possible, but that the experience of municipal bankruptcy would have a distinctly Scottish character.

The Leith Dock and Harbour Commissioners, or the Commissioners, were likewise dismayed at the Trustees' rejection of the proposal, whom they encouraged to reconsider what was 'the *real* interest of the Creditors'.¹³¹ The claims the Trustees made went '[b]eyond what a fair and liberal view of the rights of the Creditors and the revenues of the City can afford'.¹³² This shows the particular complexity of a municipal bankruptcy when the fiduciary duty of Trustees was in conflict with the civic responsibilities of individuals and the real private interests of creditors when they lived in the city which had become bankrupt. Substantial reductions of public services would have had negative consequences for the majority of the Creditors.

¹³¹ *Answers by the Commissioners for the Harbour and Docks of Leith; to the Report of the Committee of the Trustees for the Creditors of the City of Edinburgh, of their Reasons for Declining the Proposal of Settlement with the City* (Edinburgh, 1836), p.1.

¹³² *Answers*, p.9.

Further aspersions were cast on the arithmetic employed by the Trustees. The issue of what revenue was available to them was central in this discussion. Of the £28,000 figure construed by the Trustees, the Commissioners deducted the £6000 proposed grant from Leith as it was contingent on the scheme coming into force, and the Trustees could hardly reject the plan on one hand, and accept this income on the other. Ring-fenced funds, such as £7000 from seat rents set aside into ‘an Ecclesiastical fund, and fairly applicably only to Ecclesiastical purposes’ had to be discounted too. Of the Common Good and other incomes, the Commissioners noted some caution that the general opinion is that ‘there is a considerable part of this property which is deemed inalienable’, and that ‘protracted and expensive’ litigation would have been needed before the Trustees could have hoped to receive them.¹³³ The Commissioners urged the Trustees to accept this offer because it ‘will guarantee to them, in perpetuity, without deduction, or law suit, or risk of any kind, a free revenue of £8750 per annum’.¹³⁴

For the Trustees, the Commissioners warned, it was the best available option for several reasons. Firstly, the Government, being by some order of magnitude the larger creditor, ‘will not give up any part of their rights’ if Labouchere’s plan was rejected.¹³⁵ It was necessary for a significant amount of capital to be invested in the harbour otherwise rivals would deplete the harbour’s revenue causing the government to be ranked with the other creditors. Lengthy litigation carried a risk due to the ‘uncertainty of their being successful in wresting out of the hands of the Town Council the whole of these Revenues’.¹³⁶ The Commissioners acknowledged that they were ‘naturally desirous to promote the interest of their trust by so improving the Docks and Harbour as to render them suitable for the use of the community’, and found Labouchere’s ‘a munificent proposal for the improvement and better management of the Port’.¹³⁷ This Committee was not an altogether disinterested party, as they admitted, however the Commissioners were not debtors. There was a distinct sense that the Trustees were asking for too much, and that public money could not rightly be used of ‘the mere and undivided object of increasing a dividend to the Creditors’.¹³⁸ At the same time, there was an implicit understanding that the Creditors should not seek too much, yet it was surely difficult for them to balance their duty as Trustees with this vague expectation, when their statutory and legal role was to gain as much as possible.

¹³³ *Answers*, pp.5-6.

¹³⁴ *Answers*, p.6.

¹³⁵ *Answers*, p.7.

¹³⁶ *Answers*, p.8.

¹³⁷ *Answers*, p.9.

¹³⁸ *Answers*, p.9.

The Government was going to abandon or suspend its debt, 'provided that adequate public objects can be accomplished by this remission'.¹³⁹ This phrase appeared in several of the reports and meant limiting creditors' claims against the City, breaking the connexion between Leith and Edinburgh, and vesting the harbour in the hands of independent dock commissioners. At the same time this scheme would reduce and simplify dues and abolish the merk which was levied to pay stipends to ministers, 'upon adequate compensation being secured'.¹⁴⁰ This was the classic parliamentary balancing act of competing interests. Yet nothing seemed to come of this report other than setting the terms of the debate.

The response of local citizens is an important consideration. Whilst in one sense the ratepayers and burgesses were interested as it was their community patrimony which was at stake, it was their public services which had been cut, and the government of their town which was at risk of being changed, at the same time, many inhabitants were creditors as well as citizens, and would not benefit from the total destruction of public services to support a higher return to the Creditors. In this peculiar situation, the view that lawyers were the only real beneficiaries must have not seemed that unreasonable as decade-long litigation loomed. One anonymous pamphlet had three concerns; the City's debt, improving Leith's dock and harbour, and writing-off public debt secured against the Leith shore revenues.¹⁴¹ One canny observation by this burgess was that '[i]t would amount to much the same result, had the offer been to grant bonds, not redeemable but transferable, for the full amount of their debt, bearing interest at the rate of 2¼ per cent. per annum' and calculated that the value on the money market would be 65%, so that the loss would be greater.¹⁴² The point here was that a finite amount of the City's income was available to service the debt, and the fact that the amount the public purse would suffer was limited in relation to the loss private creditors would suffer. As discussed above, the reality of the Treasury loan under Labouchere's scheme was that it would effectively be written-off, given the 50% reduction and the extensive interest-free period. With no date for repayments to start, Labouchere 'virtually abandons the whole, for which no direct reason is assigned, or necessity stated to exist'.¹⁴³

¹³⁹ *Answers*, pp.4-5.

¹⁴⁰ *Answers*, p.5.

¹⁴¹ An Edinburgh Burgess, *The Justice and Expediency of the Plan Contained in a Report Addressed by the Rt. Hon. H. Labouchere, to the Chancellor of the Exchequer, on the Subject of the Present Affairs of Edinburgh and Leith...Examined and Considered by an Edinburgh Burgess* (Edinburgh, 1836).

¹⁴² Burgess, *Justice and Expediency*, p.6.

¹⁴³ Burgess, *Justice and Expediency*, pp.7-8.

The ‘Burgess’ also argued in this pamphlet that in the middle of the eighteenth-century, Leith was a thriving port serving the east coast. Its shipping required very little by way of harbouring.¹⁴⁴ The author’s conclusion was that expanding the harbour was unlikely to offer a return, and that such investment would constitute unadvisable speculation. However, industrialization had led to competition from new ports, and at the same time improvements in shipping necessitated greater dockside services and deeper harbours. Municipal bankruptcy had no effect: a steam tug boat was still urgently needed. The author feared much domestic trade would switch to rail with the expansion of the network over the coming decades, further eroding Leith’s trade and income.¹⁴⁵

Critique was also made of Labouchere’s scheme with revenue, suggesting that money was being taken ‘ransoming the town of Leith from the interference and control of the city of Edinburgh’, which money ‘being proposed to be applied to objects in Edinburgh of a local character’, to the College, to the Clergy and the Town Council, ‘as if the L. 7000, previously spoken of, were not sufficient’.¹⁴⁶ This citizen did not seek to see the Council given more money than was strictly necessary, rejecting this ‘plunder of the public property...which Mr Labouchere most *liberally* proposes to surrender for such local objects’.¹⁴⁷ The distinction between a national, general public interest and local interest was sharp here, and this Edinburgh burgess at least found the prospect of national money being applied to local interests such as the provision of education in the city unacceptable. The same language was used and distinction accepted by the Lord Provost when he approached the Treasury asking for assistance, as he claimed a broader benefit from any aid granted to Edinburgh.

Yet this ‘Edinburgh Burgess’ did not concern himself solely with Edinburgh’s municipal affairs. He reported a meeting of ‘the inhabitants of Leith, where men of all political grades were assembled, who united in congratulating themselves on the prospect of emancipation from their bondage to the City of Edinburgh, and hailed Mr Labouchere as their guardian angel’.¹⁴⁸ The author is indignant ‘[w]hy the present Government should thus have thought proper to interfere so directly with the local pecuniary concerns of the city of Edinburgh’.¹⁴⁹ As it had become clear that much of the Common Good and other municipal revenues were secure from the hands of the Trustees, such a position over Leith could be adopted. Civic

¹⁴⁴ Burgess, *Justice and Expediency*, pp.9-10.

¹⁴⁵ Burgess, *Justice and Expediency*, p.12.

¹⁴⁶ Burgess, *Justice and Expediency*, p.14.

¹⁴⁷ Burgess, *Justice and Expediency*, p.14.

¹⁴⁸ Burgess, *Justice and Expediency*, pp.14-15.

¹⁴⁹ Burgess, *Justice and Expediency*, p.15.

pride had been wounded enough without it being exacerbated by the loss of Leith. Attempting to sort out every ‘inconsiderate, injudicious, or wasteful expenditure of funds, placed under the management of municipal bodies, they have embarked on a most heroic and Quixotic adventure’.¹⁵⁰ Whilst the reforming agenda did attempt, in one sense, to do just this, this is not presented here as flattery but rather as a government overstepping its mark. ‘I am not aware of any *public* grounds which give the city of Edinburgh and the port of Leith, a right to claim the preferent exercise of this interference’, objected the author.¹⁵¹ This mirrored the kind of objections raised into parliamentary interference over municipal reform taking place in England at the same time, with the Municipal Corporations Act 1835 coming into force on 1 January 1836, the same month in which Labouchere’s report was published. The argument was that as corporations received their charters from the King, and not Parliament, then they did not have to answer to parliamentary enquiries.¹⁵²

Labouchere was attacked by the author of this anonymous pamphlet, accusing him of ‘paternal anxiety which is evinced throughout the whole paper’.¹⁵³ Of Edinburgh’s three MPs, he continued, two were in government and a third was Speaker, ‘all abundantly radical in principle, and devoted in conduct’.¹⁵⁴ This indicates not only the politics of the author but also the toxic nature of the term radical, as discussed in chapter three. The attack *ad hominem* continued:

[i]t cannot be denied, that throughout this proceeding, Mr Labouchere has displayed great talent and ingenuity, with the habits of a man of business. By his Report, he has concocted a political job of no ordinary importance. Were it to be acted upon, it would establish a principle for the sacrifice of public property, whenever it suited political party purposes to make it’.¹⁵⁵

The political alignment was that the new Council, the Government and its representative Labouchere, and large parts of the City at large were avowedly Whig. On the other hand, a significant portion of the population remained loyal to the Tory politics of the Council and aligned themselves with the Trustees and against the Government and Council. Bankruptcy had been a continuation of politics by financial means. Donald Horne noted that when in 1834, Learmonth stood as Conservative candidate, he was so disliked by the still newly-enfranchised electorate that he ‘altho’ a Radical stood... [Learmonth] was far down the

¹⁵⁰ Burgess, *Justice and Expediency*, p.15.

¹⁵¹ Burgess, *Justice and Expediency*, p.15.

¹⁵² The debate on this was probably, if not conclusively lost. See S. Kyd, *Law of Corporations* (London, 1791), 2 vols, for lengthier contemporary discussion.

¹⁵³ Burgess, *Justice and Expediency*, pp.15-16.

¹⁵⁴ Burgess, *Justice and Expediency*, p.16.

¹⁵⁵ Burgess, *Justice and Expediency*, pp.19-20.

poll'.¹⁵⁶ This gives a clear indication of the attitude of the electorate towards the previous Lord Provost.

One author writing on the harbour suggested that '[t]he actual insufficiency of Leith Harbour to answer the purposes of general commerce is universally admitted', and that half-a-million pounds spent since 1710 had still not solved the problem. Trinity was a much better site for a deep-water harbour.¹⁵⁷ This echoed a report prepared for the Duke of Buccleuch on the possibility of putting a harbour in at Granton. The report also grappled with the issue of charges, which were similarly causing Leith to lose its competitive advantage. Leith suffered because of an increase in larger vessels which had to wait for high-tide to dock, and it had failed to keep up with other harbours. Added to this were the considerable costs of using it. Harbour dues consist of beaconage and anchorage, and for larger ships, berthage and flagage, and pilotage into the harbour. Ships in Leith harbour were liable for dock dues even if they did not enter the dock itself. The rate of these dues varied by origin of the cargo. Shore dues, finally, were charged at variable rates depending on whether or not the consignee was a freeman of Edinburgh. Other charges included the merk per ton to maintain the clergy, a charge for drawbridges, and an involuntary donation to the Leith Trinity House, 'a charity for poor seamen'. Delivering goods to Edinburgh by sea involved not only navigating the Firth, but the confusing nomenclature of harbour charges and taxes.¹⁵⁸ Walker proposed a simple "T-Shaped" deep-water pier coming off the Duke of Buccleuch's land at Granton.¹⁵⁹ However, Walker argued that improving Leith might be of general benefit and worth the infrastructural investment for the economic benefit but, such a project would not be worth the risk for an individual – even one as wealthy as the Duke of Buccleuch.¹⁶⁰

Second Select Committee 1836 and the 1838 Bill

A second parliamentary committee, producing a much more detailed report than the 1835 Select Committee, considered Labouchere's Treasury Report, reporting in July 1836. It agreed his sums were 'substantively correct' and noted their 'concurrence in the general spirit of the recommendations', seeking only to make 'the essential parts of Mr Labouchere's

¹⁵⁶ J. I. Brash, (ed.), *Papers on Scottish Electoral Politics 1832-1854* (Scottish History Society: 1st series, Edinburgh, 1974), p.225.

¹⁵⁷ Nauclerus, *The Question Stated as to Leith, Trinity, & Granton* (Edinburgh, 1837), p.8.

¹⁵⁸ J. Walker, *Port of Edinburgh: report on its improvement, addressed to Messrs Gibbon and Home W.S. agents to His Grace the Duke of Buccleugh [sic]* (London, 1835), pp.5-6.

¹⁵⁹ Walker, *Port of Edinburgh*, pp.14-15.

¹⁶⁰ Walker, *Port of Edinburgh*, p.3.

arrangement more easy'.¹⁶¹ This Committee was prepared to consent to the sacrifice of half of the public debts and suspension of the others if the private creditors would make a similar concession.¹⁶² One recommendation made was a revision in the number of Commissioners, with four chosen by Edinburgh, two by Leith, four by the Treasury.¹⁶³ The Committee suggested renewing the ale duty. Should the City's revenues left over fall short of civic expenditure, then the City could raise an assessment.¹⁶⁴

By June 1838, a bill was before the Commons. Under it, half of the Government debt, now standing at £228,374 would be extinguished, and half postponed without accruing further interest. A new Harbour Commission was to be created, with the Treasury and Edinburgh and Leith Town Councils each choosing five, three and three members respectively. Councillors were specifically excluded: explicitly these were not to be places of profit. The Commissioners could borrow up to £125,000 with Treasury approval. The merk per ton was abolished, and £7480 was to be paid into the bank annually.¹⁶⁵ Having tidied the affairs of the Harbour, this £7480 was to be disbursed with £2980 to Creditors on the dock money, £2000 to the clergy, and £2500 to Edinburgh City Council for the College and School. The College debt was also extinguished.¹⁶⁶

Yet the real work of the bill was to deal with the Edinburgh and Leith situation. Having been held in feudal tenure by Edinburgh since 1567, Leith was hereby removed from Edinburgh.¹⁶⁷ Those portions of the Common Good falling within the boundaries of Leith were transferred to Leith, and £500 was to be paid by Edinburgh Town Council to Leith Town Council, settling in full any claims in relation to the Common Good prior to their separation. As various leases on elements of the Common Good ended, so further payments were to be assessed. Moreover, with three months' notice, Leith could buy the feudal superiorities from Edinburgh Town Council and also purchase the Leith Links at the normal 25 year purchase price. Interim, Leith was to rent the Leith Links for £25 a year if it wished.

¹⁶¹ PP (HC) 1836 (403), XX.269, Report from Select Committee on Leith Harbour; with the minutes of evidence, and an appendix, p.iii.

¹⁶² PP (HC) 1836 (403), p.iv.

¹⁶³ PP (HC) 1836 (403), p.iv.

¹⁶⁴ PP (HC) 1836 (403), p.iv.

¹⁶⁵ PP (HC) 1837-38 (III.385), Edinburgh and Leith agreement. A bill to regulate and secure the debt due by the city of Edinburgh to the public; to confirm an agreement between the said city and its creditors; and to effect a settlement of the affairs of the said city and the town of Leith, pp.3-8, cl. 1-3, 9, 11, 13, 15-6.

¹⁶⁶ PP (HC) 1837-38 (III.385), pp.8-10, cl. 17, 21.

¹⁶⁷ Originally purchased by Sir Robert Logan of Restalrig. Edinburgh had the right from Logan to build by the shore for a much longer period of time. For a fuller narrative see Grant, *Old and New Edinburgh*, III, pp.166-84.

This rate was based on the then-current lease price. So, with the splitting of assets and a few cash payments, the City and its port-town were to be ‘separated and dissevered’.¹⁶⁸ Quite what this municipal divorce meant is harder to gauge. The money Leith had lent Edinburgh against the security of the College Revenue, some £13,119, was lost under clause 21, and Leith Council was to have responsibility for certain roads within its boundaries, but in return it was to be fully liberated from the yoke of the capital. The docks and harbour were placed under the charge of Trustees, the composition of which body was designed to balance their interests with those of the Treasury.

To deal with its debts, the perpetual transferrable bonds introduced would yield 3%, each to be numbered and registered, with the option to pay off smaller ones of less than three pounds, so saving on administration. Three quarters of the value of life rent annuities were to be paid; this was a substantial ‘haircut’ but valuable to those relying on them for income in old age. Most of the City’s property was held on security for this purpose as the Trustees for the Creditors were re-appointed, but the liability of the Common Good proper was capped at £1000 annually. In schedule A, a list of alienable property was presented, and in schedule B, a list of inalienable property including the Common Good was made. Customs collected at the port were extinguished, but the Council kept the right of feuing, leasing, and the various trusts and rights of patronage were preserved.¹⁶⁹

The properties ‘conveyed in Security to the Creditors’ included feu duties, rents and tack duties, some unfeued grounds, the dry multures,¹⁷⁰ canal dues, remaining canal and insurance shares, seat rents from the City churches, and some sums of money. The Council could buy back the Royal Exchange building, the Meadows, the Bruntsfield links, Calton Hill, and Princes Street gardens at rates to be fixed during the passing of the act.¹⁷¹ Explicitly protected were the Common Good, narrowly defined as market customs, charges for weightings, the impost on wines, and entry fees payable by burgesses.¹⁷² It will be observed here that this is an exceptionally narrow interpretation of the Common Good. Perhaps if the previous Council had maintained more stringent accounting for these assets, a better case could have been made for articles such as dry multures and feu duties on the Extended Royalty belonging to it. Indeed, if this interpretation had been more widely accepted and applied, little Common Good revenue would remain today.

¹⁶⁸ PP (HC) 1837-38 (III.385), pp.11-3, cl. 25-7, 29-31.

¹⁶⁹ PP (HC) 1837-38 (III.385), pp.15-28, cl. 39-40, 42-3, 46-53, 59, 61, 63-65, 70, 76.

¹⁷⁰ This was a charge made on grain ground in the city’s mills or a tax on grain ground elsewhere.

¹⁷¹ PP (HC) 1837-38 (III.385), schedule A, pp.31-32.

¹⁷² PP (HC) 1837-38 (III.385), schedule B, pp.32-33.

Figure 4.4: 'Fair on Bruntsfield Links' by Paul Sandby (1750)



Image: public domain. Bruntsfield links were used as a fairground, and the right to buy them back would have been attractive to the City Council.

The Select Committee and the second Bill

The Select Committee to which the Bill was referred included the Lord Advocate and Trustee for Creditors William Rae, who had also been a signatory on behalf of the Trustees of the eventual agreement; William Gibson Craig, also a Trustee and MP for the county; the Chancellor of the Exchequer; and Mr Labouchere in the chair. After three days of meeting, the single-paragraph report was agreed:

THAT, in the opinion of this Committee, it is expedient that the Terms of the Agreement on the affairs of Leith and Edinburgh, which has been referred to their consideration, should be carried into effect by an Act of Parliament; and that the Interest payable upon the Government Debt upon the Leith Property ought to be postponed for that purpose; but that no part of the Government Debt should be abandoned.

The Creditors had insisted on their full amount, yielding 3%, rather than 4% on three quarters, yielding the same interest. Accordingly, the Government had dug in its heels, however the reality as discussed above, with lengthy interest-free periods, was that they amounted to substantial write-downs at the very least. As for the rest of the agreement, this was left intact. The Select Committee's acceptance of the thrust of the agreement was hardly surprising given that Rae had been signatory for the Trustees.

Conclusion: lessons from bankruptcy

Edinburgh's municipal bankruptcy had a significant impact on municipal reform and a number of conclusions many be drawn. Edinburgh presented particular problems for burgh reform, so a 'translation' of the 1833 Burgh Reform Act was required to meet the City's specific needs. The issue of the debt was one of two factors requiring this localized approach. The lordship over Leith was the other, and whilst expanding the City boundaries might have been an option, politically this would have been unpopular spreading taxation and other burdens over undeveloped areas. This separation is discussed in a broader political context in chapter six.

The special nature of the Common Good debt

The special nature of the Common Good had consequences for the civic bankruptcy. Many assets were privileged and could not be sold off or even have their income assigned to service debt. The privileged position of this public debt is highlighted in contrast to a reluctance to use limited liability. Gordon and Nair have noted that when the Bank of Glasgow was bankrupt in 1878, widespread misery was caused despite the availability from 1856 of limited liability status because 'accepting full responsibility for debts was a badge of honour, inspiring confidence and guaranteeing the integrity of the company'.¹⁷³ This sense of duty led to all but 129 of 1819 shareholders becoming personally insolvent.¹⁷⁴ During the embarrassment of Edinburgh's finances, there were no calls for such noble sacrifices. Not only had previous calls for municipal reform been grounded in concerns that individual burghesses might be liable, but there was a clear trend that the community's property was not liable for the debts contracted under the old regime in force prior to the 1833 Act on grounds that the overwhelming majority of Edinburgh's population had no knowledge of the City's financial affairs, conducted as they were behind closed doors and without public accounts. Had they been, then the Creditors would have had a much stronger claim on these assets. The privileged nature of the Common Good further complicated the legal position in any deal that might be struck with creditors, already complex due to the mixed economy of credit on which the Council had drawn.

¹⁷³ E. Gordon and G. Nair, *Public Lives: women, family and society in Victorian Britain* (New Haven, CT, 2003), p.11; for fuller details on bankruptcy of Bank of Glasgow see R. Saville, *The Bank of Scotland: a history 1695-1995* (Edinburgh, 1996), pp.422-4.

¹⁷⁴ Gordon and Nair, *Public Lives*, p.11.

Municipal bankruptcy and the public interest

The bankruptcy also served to highlight the relationship between the local state and the national one at this historically-significant juncture. As discussed above, during a period of retrenchment, a large 'handout' was unlikely, but the reduction in debt and interest-free period represented a substantial discount. The report prepared by Labouchere for the Treasury required parliamentary sanction and intervention to effect change. The complexity of the situation was significant because of the mixed-economy of credit which the Council had used. The neatly securitized debts held by 1970s New York banks could be dealt with far more effectively than the myriad interest groups and creditors with whom Edinburgh had to contend, as lawyers proved more difficult than bankers. How debt was structured was crucial, and the mixed economy of credit used by Edinburgh made negotiations extremely complex.

The negotiations with the Treasury and Parliament pulled into sharp focus exactly what public interest meant. From a central perspective, something of benefit only to the City of Edinburgh was a local matter and would not warrant central involvement. However, careful-packaging meant that the benefit of the diverse creditors, the economic benefit of improving the east coast's principal harbour, the liberating of the civic community of Leith, supporting the High School and the University, combined to make an object with enough public merit to warrant Parliament to give public funds from the Treasury, even if this was reduced largely to an accounting measure. Moreover, Edinburgh would no longer need to worry about the costs and difficulties of administering the harbour.

The battle for reform continued

Burgh reform could not be achieved in Edinburgh without restructuring the Common Good debt. The Trust created by the Bankruptcy Act 'fossilized' power in the hands of a number of individuals from the old Council, as well as substantial representation of the Dundas faction. Together they had exerted tight control over Scottish public life and the municipal affairs of the town in a self-electing and self-perpetuating oligarchy reinforced through secrecy and patronage. Yet more than simply conferring on a limited group control over assets, it deprived the new Councillors of power. So law cases seriously hamstrung the ability of the new Council to effect reform as they did not know what they owned or how much money they had to spend. This placed another obstacle in the way of reforming the administration of Edinburgh's Common Good. Black was Treasurer, so remaining on the front line in the battle for municipal reform in Edinburgh. The legitimacy deficit created by the impoverished

state of the new Council lasted until 1838 when the new act placed matters on a clearer footing.

The Common Good was a stubborn asset, with protections due to its privileged status. Its value lay in part in its flexibility. It was useful in a wide range of situations because it could be applied to a wide range of topics. On one hand this flexibility had been a cause of its downfall, but it could be a powerful resource through its contingency function, even if in the twilight years of the old regime.

CHAPTER FIVE: THE CONTINGENCY FUNCTION OF THE COMMON GOOD

Historians have viewed the 1830s as a decade in which Edinburgh Council was effectively reduced to shuffling and rescheduling municipal debt.¹ In the previous chapter it was shown that between bankruptcy in 1833 and the negotiated settlement of 1838, there was a period of ‘legitimacy deficit’ for the newly elected Council. In contrast, the 1820s were a formative period for government in Edinburgh. As the two case studies presented in this chapter will show, even as bankruptcy and reform loomed, local government in Edinburgh remained responsive and innovative, only possible because of the Common Good. Even if it offered only limited capacity, the Common Good could be applied effectively on projects that taxation could not or would not support. The ‘unrateable’ object of civic hospitality on the occasion of the visit of George IV in 1822 is the first case study presented. Through disbursements from the Common Good fund, the Council was able to acquit itself honourably in various public celebrations including an official banquet, and thus avoided considerable embarrassment during acute financial crisis. As it was, the Common Good afforded excellent civic promotion and demonstrated Edinburgh’s role as a capital city.

The second case study relates to events just two years later, when the Great Fires of Edinburgh of 1824 posed a problem of a very different order for Edinburgh Town Council. Rather than the need for the appropriate words and gestures, the active response to the disaster showed that modest subvention from the Common Good could not only provide vital resources and support for those suffering, but also allow reasonable steps to be taken to manage future risks. One of the central arguments of this thesis is that the value of the Common Good lay in the flexibility it offered. In unforeseen circumstances this was important. In both case studies, it is shown how the contingency funding offered was broad in scope: the objects to which it could be applied, and the type of expenditure – exceptional, recurring and capital could all be met from it. When the Council took up a traditional role providing emergency relief, demolishing public dangers and critically surveying the fabric of the built environment through the office of the Dean of Guild, the Common Good offered a suitable contingency to support these actions. On the other hand, the arms-length hybrid model of dual administration allowed innovative responses to the problem of managing fire risk. In January 1825, James Braidwood’s fire brigade system was implemented. This was

¹ Laxton and Rodger, *Insanitary City*, p.52 after J. C. Williams, ‘Edinburgh Politics 1832-1852’ (Unpublished PhD thesis, University of Edinburgh, 1972), pp.50-2.

done under the aegis of the Provost as chair of the Police Commission, but with financial support from the Common Good. It was modern and sophisticated, prioritising professionalism, discipline, communications, and evidence-based policy. Scottish cities took the initiative with policing, which mean they had to obtain local acts from Parliament, which explains the relatively low level of adoption of general acts.²

Table 5.1: Composition of early Scottish Police Commissions (1795-1822)

City	Year	Ex officio Town Council	Other nominated or named	Ratepayer Elected	Total
Aberdeen	1795	0	5	8	13
Glasgow	1800	4	0	9	13
Dundee	1824	0	0	44	44
Edinburgh	1805	8	18	42	68
Edinburgh	1822	8	8	30	46

Sources: Barrie, *Police in the Age of Improvement*, p.94; P. Joyce, *Policing: development and practice* (Los Angeles, 2011), p.19; J. McGowan, *A New Civic Order: the contribution of the City of Edinburgh Police 1805-12* (Musselburgh, 2013), pp.129-30; 3. Geo. IV, cap. lxxviii, p.2504, § v; L. Miskell 'Civic Leadership and the Manufacturing Elite: Dundee, 1820-70', in L. Miskell, C. A. Whatley and B. Harris (eds), *Victorian Dundee: image and realities* (East Linton, 2000), pp.54-5.

As can be seen in the table, the role of councillors *ex officio* varied. In Dundee the entire body was elected; in Aberdeen ratepayers were the majority and no councillors were commissioners *ex officio*. Edinburgh Council consolidated its position on the Commission over time. This seized the initiative and served to make for effective government, expanding municipal power through an overlap in personnel with the Town Council.

A formative decade in Scottish public life

The 1820s were both a crucial and a curious period in Scottish public life. The decade opened with the easily-quashed uprising of Glasgow weavers. Pentland suggests there was ‘a remarkably broad critique of Scottish institutions and society throughout the 1820s’.³ In the 1820s there appeared to be realistic prospect of change. Phillipson argues that whilst some young Tories were presenting a challenge, ‘Edinburgh remained a Whig city’.⁴ In the late

² J. Prest, *Liberty and Locality: Parliament, permissive legislation, and ratepayers’ democracies in the nineteenth century* (Oxford, 1990), p.188; J. F. McCaffrey, *Scotland in the Nineteenth Century* (Houndmills, 1998), p.36; Barrie, *Police in the Age of Improvement*, p.5.
³ Pentland, *Radicalism, Reform*, p.49, *Spirit of the Union*, p.25.
⁴ N. Phillipson, *The Scottish Whigs and the Reform of the Court of Session 1785-1830* (Edinburgh, Stair Society vol. 37, 1990 [1967]), p.30; also see K. Miller, *Cockburn’s Millennium* (London, 1975), p.141.

eighteenth century there had seen several attempts, with limited success, to reform the Court of Session. Jury trials in civil cases had been introduced experimentally and made permanent in 1819. The number of cases still sent to the House of Lords led to further reform in 1823.⁵ The wrangles over the Court were broader, concerned with all Scottish institutions, the politics of the Union, struggles between Whig and Tory, and protecting Edinburgh's position as the legal centre of Scotland. Cultural politics were played out during the post-war decade in the pages of the Whig *Edinburgh Review* and the Tory *Blackwood's Magazine*.⁶

At a British level, major constitutional reforms were effected in the repeal of the Test and Corporation Acts in 1828 and the passing of the Catholic Relief Act in 1829.⁷ The Test and Corporation removed the requirement for those holding public office to be practicing members of the Church of England and to produce a certificate proving they were communicants, opening public life to dissenters and non-conformists. The Catholic Relief Act enabled Roman Catholics to hold public offices and stand for election as MPs. Meanwhile, the issue of 'economical' reform remained central to politics after the Napoleonic wars.⁸ This stemmed, in part, from middle class pressure to reduce the income tax.⁹ Scottish burghs were administered by unreformed councils, but this does not mean that there were not innovations. Brydon argues that electing police commissioners politicized Edinburgh's middle classes.¹⁰ More generally Chase posits that a popular element was in effect present as 'clubs and societies sought to direct and invigorate municipal actions'.¹¹ The failure of burgh reform campaigns, as discussed in chapter three did not mean that the issue had gone away. Aberdeen's bankruptcy in 1817, blamed on self-election, shocked burghesses throughout Scotland.¹² Abercromby made two attempts to reform Edinburgh's parliamentary representation in 1824 and 1826.¹³

Against the background of institutional criticisms and unsuccessful attempts at reforms, the royal visit and the fire were crucial developments for Edinburgh's local government. The City met triumph and disaster equally well. The response to the visit showed how effective

⁵ Phillipson, *Scottish Whigs*, pp.140-3.

⁶ A. Benchimol, *Intellectual Politics and Cultural Conflict in the Romantic Period: Scottish whigs, English radicals and the making of the British public sphere* (Farnham, 2010), p.100.

⁷ Pentland, *Radicalism, Reform*, pp.63-7.

⁸ See Harling, *Waning of 'Old Corruption'*.

⁹ Pentland, *Spirit of the Union*, p.11.

¹⁰ W. Brydon, 'Politics, Government and Society in Edinburgh, 1780-1833' (Unpublished PhD thesis, UC North Wales, 1988), pp.185-216; Pentland, *Radicalism, Reform*, p.27.

¹¹ M. Chase, *1820: disorder and stability in the United Kingdom* (Manchester, 2013), p.26.

¹² Pentland, *Radicalism, Reform*, p.15.

¹³ Pentland, *Radicalism, Reform*, p.20.

the Council could be and the fire invoked humanitarian concern and rational reform; both of these were possible because the flexibility of the Common Good provided useful contingency beyond its purely financial value. The Council was bankrupting its patrimony, and this chapter considers not only how responsive the Council could be, but how decisions were made about financial expenditure under extreme pressure. The intent is to understand better how Edinburgh's overall balance of payments deteriorated to the extent that the burgh was bankrupted in 1833.

Civic promotion and hospitality: the royal visit of 1822

After a successful visit to Ireland in 1821, it was arranged for George IV to visit Scotland a year earlier than had been planned, at least partly because government ministers sought to avoid the expense of the extended continental trip which Metternich had proposed the King take.¹⁴ At such short notice, the trip was limited to Edinburgh. On 24 July 1822, in response to a letter promising a visit as 'early as the 10th or 12th August' a committee was formed. It included the 'Provost, Magistrates, Dean of Guild, [and] Treasurer...to make the best arrangements that the time will permit'.¹⁵ The Council was in need of someone who could advise on all aspects of protocol and stage-manage the entire event. A Tory, and an antiquary, popular for his Scottish historical novels, the 'arbiter of tradition', Sir Walter Scott was perfect.¹⁶ Sutherland notes it 'must have felt it was one in the eye for the Edinburgh Whigs'.¹⁷ There may not have been an equivalent visit on which to draw, but Scott had been inspired a few years previously by finding the regalia in Edinburgh Castle – the ancient sceptre, Crown, sword, and colours of Scotland.¹⁸ Scott had also seen the ornate ceremonials at George's coronation. Who better than Scott, with his ultra-Tory politics to rehabilitate the highland tradition?¹⁹ It offered a chance to move beyond the memory of the Jacobite uprisings. Scott wrote to MacLeod of MacLeod, a highland chieftain whom Prebble described as 'a good-natured man...anxious to please Scott', asking him to bring some of his

¹⁴ Skinner, 'Scott as Pageant-Master', p.98; S. Parissien, *George IV: the grand entertainment* (London, 2001), Parissien, p.318.

¹⁵ ECA SL1/1/184, Council Record, 24 July 1822, p.365. Detailed report: ECA SL1/1/187, Council Record, 27 August 1823, pp.313-43.

¹⁶ M. Fry, *Edinburgh: a history of the city* (London, 2010), pp.219-20; S. Kelly, *Scott-land* (Edinburgh, 2010), p.196; G. Finley, *Turner and George IV in Edinburgh 1822* (London, 1981), p.4; J. Richardson, *George IV: a portrait* (London, 1966), pp. 252-3.

¹⁷ Sutherland, *Life of Walter Scott*, p.257.

¹⁸ W. M. Bryce, 'The Ancient Regalia of Scotland', *Book of the Old Edinburgh Club*, VIII (1916), 205-11.

¹⁹ J. Sutherland, *The Life of Walter Scott: a critical biography* (Oxford, 1995), p.257.

soldiers with him.²⁰ Scott intended to present Scotland in military terms: ‘Arms and Men are the best thing we have to show’.²¹ Scott’s Celtic Society, which combined dining, heritage and the pseudo-martial, gave him a head-start. The King’s safety was left in military hands. The Police Commission were assisted by Bow Street Runners and took on a hundred ‘supernumerary officers of police’ as well as an additional lieutenant.²² The Commission’s main concern was getting sufficient free tickets for seats from which to watch processions; they also agreed to wear black clothing, and present at a loyal address to the King.²³

There were events for all. Aristocrats met or saw the King at the levée, court and balls; the middle classes attended the theatre and saw the King there²⁴; the illuminations and processions were open to all. Arranging all this was no slight task. As Elizabeth Grant remarked, ‘Scott and the [T]own [C]ouncil were overwhelming themselves with preparations’.²⁵ These included paving, painting, building platforms and balconies, cutting a new road to Dalkeith House, cleaning and repairing Holyrood House, and decorating Parliament House.²⁶ Scott was on two of the four sub-committees, with responsibility for the ‘landing’ or arrival, and royal progresses, and choreographing precisely these occasions.²⁷ Two other sub-committees took charge of the illuminations and the banquet. These involved the greatest amount of Council expenditure, and remained most firmly under its control.

George IV’s visit to Edinburgh was the first visit by a ruling monarch to Scotland since 1650. It took place amidst a whirlwind of pageantry, ceremony, and excitement. Between the King’s arrival on 14 August and his departure on 29 August, a levée, court, drawing room review of cavalry, balls, church service, civic banquet, and countless processions occupied monarch and crowds alike. Sir Walter Scott arranged these at the Council’s behest, and used tartan to present Scotland as a highland society.²⁸ Trevor-Roper’s analysis of the visit in

²⁰ J. Prebble, *The King’s Jaunt: George IV in Scotland, August 1822* (London, 1989 [1988]), pp.104-105 notes MacLeod, p.105.

²¹ Scott to MacLeod of MacLeod, 22 July 1822, in H. J. Grierson, (ed.), *The Letters of Sir Walter Scott: volume VIII, 1821-23* (London, 1934), p.213; see also Richardson, *George IV*, p.252.

²² ECA, ED9/1/4 Police Commissioners Minute Book, part b, 8 August 1822, p.18.

²³ ECA, ED9/1/4 Police Commissioners Minute Book, part b, 8 August 1822, pp.17-18; 12 August 1823, pp.23-4.

²⁴ Parissien, *George IV*, p.333.

²⁵ Grant, *Memoirs*, II, p.165.

²⁶ Finley, *Turner and George IV*, p.4.

²⁷ See ‘Procession, positively this day at 3 o’clock’, NLS LC. Fol. 74(67).

²⁸ I. Duncan, ‘Edinburgh, Capital of the Nineteenth Century’, in J. Chandler and K. Gilmartin (eds), *Romantic Metropolis: the urban scene of British culture, 1780-1840* (Cambridge, 2005), p.45.

terms of invented tradition in relation to highland and particularly Scottish national identity has been influential.²⁹

The civic side, however, has not been considered.³⁰ For the king to visit was significant: as Phillipson notes, the aristocracy had left Edinburgh: '[b]y the 1820s only two peers...kept houses there'.³¹ A royal visit of great cultural significance presented an unprecedented opportunity to bring limelight to the capital. Historians have generally been interested in the visit because of the historical presentation, but to contemporaries it was thoroughly modern. Duncan stresses that the event was not designed to be authentic, but it was crucial to Edinburgh's assertion of cultural modernity.³² This may have been a national spectacle, but it was a civic event. During the Royal Visit, all the distinctions and gradations in society mattered explicitly. None mattered more than Edinburgh's position as the most important burgh.

The proclamation and coronation of George IV

The Council had an important role in proclaiming George IV as King. Two years before the visit, on 9 February 1820, a procession departed Parliament House in 'robes and official dresses'. Ceremonial officials, White Rod³³ escorted by the High Constables, heralds and trumpeters and Edinburgh's Sword and Mace, symbols of the City's power preceded the Lord Provost and Sheriff Depute.³⁴ The Lord Provost claimed precedence over minor burghs and court officers, advocates, peers, armed forces and university officials who followed. Leith and the Portsburgh came last. Both the symbols and the timing of their use were significant. As Schilling noted in early-modern Europe, such processions could demonstrate political order and celebrate cultural achievements; immediately after an election processions legitimated those newly elected.³⁵ In Edinburgh the procession for George IV's proclamation

²⁹ H. Trevor-Roper, 'The Invention of Tradition: The Highland Tradition of Scotland', in E. Hobsbawm and T. Ranger (eds), *The Invention of Tradition* (Cambridge, 1983), pp.15-42.

³⁰ For outlines see: Anonymous [R. Mudie], *A Historical Account of His Majesty's Visit to Scotland* (Edinburgh, 1822); J. Prebble, *The King's Jaunt: George IV in Scotland, August 1822* (London, 1989 [1988]); P. Cadell, '1822 and All That', *Scottish Archives*, 16 (2010), 41-50.

³¹ Phillipson, *Scottish Whigs*, p.37.

³² I. Duncan, *Scott's Shadow: the novel in Romantic Edinburgh* (Princeton, 2007), pp.3, 8; Benchimol, *Intellectual Politics*, pp.99-100.

³³ White Rod, the Scottish equivalent of Black Rod, became hereditary and ceremonial after the Union. Sir Patrick Walker's job was to ensure that all were in the correct sequence and protocol observed. This was therefore a prestigious position. He received £250 and tax exemption in return for this. See J. H. Stevenson, 'The Usher of the White Rod', *Scottish Antiquary*, XI (1897), 158-70.

³⁴ ECA SL1/1/180, Council Record, 9 February 1820, pp.67-9.

³⁵ R. Schilling, 'The Magistrates' Procession and Political Order in Venice and Lubeck', in R. Schlögl (ed.), *Urban Elections and Decision-making in Early Modern Europe, 1500-1800* (Newcastle, 2009), pp.71-93.

served to legitimate both him and those declaring him. Edinburgh's mace, provided for the special purpose of enhancing the dignity and pre-eminence of the [P]rovost and Magistrates', preceded the civic party with 'national and civic emblems'.³⁶ The ritualised use of maces demonstrated preferment from the Crown and the relationship enjoyed by the city with previous sovereigns. At the moment a new monarch was declared, it visibly continued that association and the rights and privileges it conferred whilst maintaining the dignity of Council. The issue of macing was not merely an antique relic. Its use during civic attendance at church became a political issue after the 1843 Disruption. A minority action in the Court of Session secured the right for it to be carried when the Magistrates officially attended divine service in St Giles.³⁷

The Lord Provost read out a proclamation at the Royal Exchange (marked 1 on the route below, given in Map 6.2), repeated it at Castle Hill (2), was met by the Canongate Magistrates at (3) before proceeding to Holyrood House (4). Whilst the magistrates of Leith departed to perform the same ceremony there, the others repaired to Parliament House, halting outside (5) to return to their original sequence before going inside Parliament House (6) for wine, cake and to toast the King's health. The Provost signed a written proclamation and judges took oaths. Professors complained their precedence over the Faculty of Advocates had been overlooked.³⁸ The Council relied on the legal professions in the city for a range of services, and as Finlay has shown, worked to maintain the satisfaction of the College.³⁹ The University was under the patronage of the Council, with a much less reciprocal relationship, which may explain the neglect of professorial status if it indeed occurred. Performative civic power had been linked with royal power and pageantry and the highest judicial powers. This was a ritual performed many times previously. Just as royal power was legitimated and renewed by solemn declarations throughout the dominions, so civic power, stemming from the crown rather than Parliament, was thus secured.

³⁶ A. J. S. Brook, 'An Account of the Maces of the Universities of St Andrews, Glasgow, Aberdeen, and Edinburgh, the College of Justice, the City of Edinburgh, &c.', *Proceedings of the Society of Antiquaries of Scotland*, 26 (1891-92), 489.

³⁷ Brook, 'Account of the Maces', pp.491-2.

³⁸ ECA SL1/1/180, Council Record, 9 February 1820, pp.67-71.

³⁹ Finlay, *Community of the College of Justice*, pp.53-63.

Map 5.2: Route in Edinburgh along which George IV was proclaimed king (1820)



Notes: points of route of proclamation identified using grey pins. Source: Robert Kirkwood, *Plan of the City of Edinburgh* (1817) © NLS. Points plotted using Edinburgh map builder tool <http://urbhist.nls.uk/extmap/>, last accessed 2 August 2013.

The coronation in Westminster Abbey followed the Proclamation. For Edinburgh Town Council this presented an immediate civic rivalry, and learning the Provost was not invited, the Council demanded a space because the Provost's 'duties and powers are in all respects similar to those of the Lord Mayor of London'. The Council stated in its letter to White Rod that the Provost could represent all burghs, as well as the Union in terms of 'the three Chief Magistrates of the Metropolitan Cities'.⁴⁰ The argument was relatively straightforward: that the Provost should be invited as first magistrate of Scotland, equal to the Lord Mayors of London and Dublin. Moreover, as President of the Convention of Royal Burghs he could represent all the leading towns in Scotland. This was an issue of both civic and national pride. The *Scotsman* announced an invitation was expected for the Provost to 'the right of the Lord Mayor of London',⁴¹ however this did not materialise.⁴² The Provost may not have been present at the coronation in London, but Walter Scott was, observing the ornate spectacle and historicism of a full-blown Westminster Abbey coronation: £243,000, the

⁴⁰ ECA SL1/1/182, Council Record, 18 April 1821, pp.250-51.

⁴¹ *Scotsman* (21 April 1821), vol. v, no. 222, p.126, col. c.

⁴² No references in *The Times*, *Scotsman*, or *Courant*; printed accounts include Anonymous, *A Brief Account of the Coronation of His Majesty, George IV. July 19, 1821* (London, 1821); R. Huish, *An Authentic History of the Coronation of His Majesty, King George the Fourth* (London, 1821), which includes detailed discussion on the Court of Claims which sat to discuss many aspects of the ceremonials incl. the Lord Mayor of London's rights, pp.36-8. No detail in Council minutes or accounts.

largest amount expended on a coronation, bought a great deal of pageantry and ceremony.⁴³ Measured against share of GDP, this would be worth £1,079m in 2015.⁴⁴ This was of relevance to Edinburgh because it informed Scott's sense of theatre of which the Council made use in 1824 when George IV visited Edinburgh.

To the parsimonious nineteenth-century rate payer, the idea of taxation to give dinners to the poor on any day of the year was unlikely to be popular. The Council allowed up to £500 to 'denote the [f]eelings of the Town Council on the approaching [c]oronation' and mark the coronation with public events in Edinburgh as George IV was crowned in Westminster Abbey.⁴⁵ From the Common Good, William Lizars was paid £31.50 for 'a transparency representing the coronation of his Majesty King George IV', and fireworks cost a further £28.31. Refreshments were served in a room in the Waterloo Tavern, decorated with flowers which cost £13.80. In the Workhouse, the Portsburgh, and Potterow, a dinner was given to the poor, as well as prisoners in the various jails, at a cost of £106.30.⁴⁶ Through the use of the Common Good the Council could show fealty, mark the occasion, and bring some relief to the most excluded elements in society. At risk of posing a counterfactual question, without recourse to the Common Good such a moment would have presented embarrassment. A total of £179.91, or £14,790 in 2015 prices,⁴⁷ of financial support drawn from the flexible reserves of the Common Good allowed suitable demonstration of loyalty.

The Royal Visit of 1822

The tone of the visit was set by the welcome the King received. Scott may have feared 'a sneer', yet the welcome was 'much more pleasing than absolutely anticipated'.⁴⁸ When George landed at Leith, Procurator Fiscal McFie, Senior Leith Magistrate congratulated him 'in the name of the magistrates and community of Leith, on your Majesty's auspicious arrival in your ancient kingdom of Scotland.'⁴⁹ Feigned historical continuity was essential, and was Scott's great accomplishment during the visit. It seems almost certainly scripted by Scott. McFie then presented the King with a map of Leith on which an 'imperial crown

⁴³ B. C. Skinner, 'Scott as Pageant-master: the royal visit of 1822', in A. Bell (ed.), *Scott Bicentenary Essays: selected papers read at the Sir Walter Scott bicentenary conference* (Edinburgh, 1973), p.230; M. de-la-Noy, *George IV* (Stroud, 1998), p.94.

⁴⁴ Officer and Williamson, 'Relative Value', accessed 26 August 2016. Inflated by GDP share.

⁴⁵ ECA SL1/1/182, Council Record, 4 July 1821, p.405.

⁴⁶ These costs presented here as decimalized nominal figures. ECA Proper Revenue Accounts 1820-21, vouchers 810-11, re. Transparency and Fireworks; 812-3 re. Waterloo Tavern; 814-820 re. poor and prisons.

⁴⁷ Officer and Williamson, 'The Relative Value of a UK Pound', last accessed 13 August 2016.

⁴⁸ Simpson, *Letters to Scott*, pp.103-4.

⁴⁹ Quoted in *Caledonian Mercury* (15 August 1822), p.3, col. b.

mark[ed] the spot on which his Majesty landed'.⁵⁰ However, this was to be as much involvement as the Leith magistracy had with the visit.

The Lord Provost of Edinburgh met the King's carriage, upholding civic dignity with an equal number of horses to the King's. The Common Good had been used to support this, with £176.70 spent on horses, £38.55 on the Provost's carriage and £7.35 for the use of the state carriage. By average earnings, the total cost of £220.60 would be £190,500 in 2015 values.⁵¹ At the limit of Edinburgh's jurisdiction, the Extended Royalty, the Provost presented the King with a '[s]ilver and [c]ushion [with] the Keys of the city'. The Provost noted that 'under the mild and paternal [g]overnment of your Majesty and your Majesty's father' walls are no-longer needed.⁵² This involved a certain sleight of hand given that only two years previously the risk of insurrection seemed sufficiently real to create much panic in Edinburgh. A similar historical view allowed the Provost 'to bid your Majesty a heartfelt welcome to this [m]etropolis, so long the residence of your [r]oyal ancestors'.⁵³ Previous attempts at such linkages had been made: James Craig dedicated his plan for the New Town to George III, to whom the Council had also sent the plans for approval.⁵⁴ In a moment of customary but excellent publicity, the King picked up and replaced the keys stating he was 'perfectly convinced that they cannot be placed in better hands'.⁵⁵ The procession continued to Edinburgh. The King was followed by the Lord Lieutenant who was in turn followed by the Provost. This gave an exact representation of geographical structure power: the King had total jurisdiction over the country; Edinburgh fell within the purview of the Lord Lieutenant; the Provost was Chief Magistrate within the town.

Seated on the throne at Holyrood Palace, George heard an address pledging loyalty read by the City Clerk, in response to which the King promised 'to my [a]ncient and [f]aithful city of Edinburgh my continued [f]avour and [p]rotection'. The Provost, Bailies, Dean of Guild and Treasurer were introduced, kissed hands, and then retired.⁵⁶ These were great honours for the city as well as for the individuals concerned. Reports in the press gave details doubtless read at breakfast tables across Scotland, and read aloud even to those unable to read for

⁵⁰ The map bore the inscription 'Presented by the Magistrates of Leith to his Majesty George Fourth, in commemoration of his landing at the port of Leith, 15th August 1822.' Anonymous, *A Narrative of the Visit of George IV to Scotland* (Edinburgh, 1822), pp.102-3.

⁵¹ Officer and Williamson, 'The Relative Value of a UK Pound', last accessed 13 August 2016.

⁵² ECA SL1/1/187, Council Record, 27 August 1823, p.323.

⁵³ ECA SL1/1/187, Council Record, 27 August 1823, p.323.

⁵⁴ M. K. Meade, 'Plans of the New Town of Edinburgh', *Architectural History*, 14 (1971), pp.40-52, 142-8.

⁵⁵ ECA SL1/1/187, Council Record, 27 August 1823, p.324.

⁵⁶ ECA SL1/1/187, Council Record, 27 August 1823, pp.324-6.

themselves. In the context of discussions about burgh reform it legitimated and reinforced the political order in the city. The primacy of Edinburgh over other burghs was thus established repeatedly throughout the visit. At the levée the Provost and Magistrates of Edinburgh were presented first.⁵⁷ This mattered in the same way as prominence had during the proclamation procession in 1820. The King had been welcomed and Scott's 'trick' had been carried off successfully: the *Caledonian Mercury* reported it as '[t]he entry of his Majesty into his ancient capital of his Scottish dominions'.⁵⁸

On the nights of 14 and 15 August, the Common Good was used to provide a grand spectacle: fireworks, an 'immense bonfire'⁵⁹ and illuminations of buildings throughout the city. '[S]ailors were observed dancing reels to the sound of the bagpipe', rockets were discharged, canons fired at ten o'clock from Edinburgh Castle, Calton Hill, Salisbury Crags, Leith Battery, and also from ships. In between, soldiers fired weapons in celebration. This created a surround effect, as well as 'vivid flashes...bursting through the darkness', causing 'a sublimity which was never exceeded'.⁶⁰ This was in effect a 'son et lumière' show. The fireworks alone cost £100 and the total bill for the two evenings was £878. Historians of the visit have focused on Scott's historical presentation yet the crowds were drawn to the spectacle of modern technology.

Cutting-edge technology was also used to inscribe temporarily, a range of motifs on the city's buildings and instil a sense of wonder. 'Simple' gas lights had been an exciting innovation in Soho in 1805, and still remained new in the 1820s, even in public spaces.⁶¹ In Edinburgh, the Gas Light Company had been formed in 1818. In 1820 4700 oil lamps had been lit in the city. By 1821 only 37 gas lights were operational, yet the following May 408 were lit.⁶² It is not surprising that large crowds turned out to view complex illuminations using colours and transparencies to project symbols and patterns on to public buildings. The projections were both civic and loyal. The offices of the *Caledonian Mercury* had a particularly intricate transparency, showing the King 'whose arrival is hailed by the city of Edinburgh, personified by a female figure in white, with a mural crown, kneeling at his feet

⁵⁷ Mudie, *Historical Account*, p.135.

⁵⁸ *Caledonian Mercury* (17 August 1822), p.2, col. b.

⁵⁹ ECA SL1/1/187, Council Record, 27 August 1823, pp.324-6.

⁶⁰ Mudie, *Historical Account*, pp.126-7.

⁶¹ M. E. Falkus, 'The Early Development of the British Gas Industry, 1790-1815', *Economic History Review*, 35, 2 (1982), 222.

⁶² V. Wilson, 'Illuminating Edinburgh: gas street lighting, a study local government 1820-25' (Unpublished MSc dissertation, University of Edinburgh, 2009), pp.33, 7.

and offering the keys of the city'.⁶³ Private companies such as that publishing the *Weekly Chronicle* projected the city arms on to their office at their own expense. Unsurprisingly, this new technology was expensive. It cost £50 to illuminate the Royal Exchange and a further £20 for wright work in relation to this: equivalent to £60,440 in 2015 average earnings.⁶⁴ Mudie found the display 'most brilliant even gorgeous'.⁶⁵

Illustrations and textual greetings formed part of this complex visual display. There were multi-coloured projections with mottos in English, Gaelic, Scots English, French and Latin, though not German. Decorations at the Provost's house in Charlotte Square, perhaps met from the general payment made from the Common Good to him in relation to the visit rather than his own pocket entirely, included 'the Gaelic motto of "*Rìgh Albain gu Brath*": King of Scotland forever.⁶⁶ At the Royal Exchange, which held the Council Chambers, 'Crown, thistle, and star, royal initials, and St Andrew's cross, with connecting festoons and drapery bearing the motto, "Welcome to Scotland"'.⁶⁷ Edinburgh was not the only burgh represented. At Mackay's Hotel the Dundee delegation displayed their city's 'arms, a crown, G. IV. R. – "Welcome"'.⁶⁸ Glasgow emphasized trade with a 'female figure, bearing a flag, ship, &c.' alongside its civic motto and arms.⁶⁹ Stirling's 'Lady of the Lake' also showed 'Stirling Castle' and the city's arms. 'The residences of the Magistrates of Aberdeen and Stirling were also tastefully illuminated with lamps.'⁷⁰ Aberdeen's finances were still under the administration of trustees, so it is perhaps unsurprising their display was more modest. As Tory novelist John Galt quipped in his satire 'The Gathering of the West', Glasgow dinner tables discussed whether Glasgow Town Council 'would be sufficiently liberal to enable the Lord Provost to vie with his civic brother'.⁷¹ In this context, Edinburgh successfully asserted itself.

The legitimacy of the monarch and the primacy of Edinburgh were shown through a complex range of symbols and texts. In the same period, Henkin has noted the important role banners and texts had in the civic parades and displays in New York, and that there was a

⁶³ Mudie, *Historical Account*, p.121.

⁶⁴ Officer and Williamson, 'The Relative Value of a UK Pound', accessed 13 August 2016.

⁶⁵ Mudie, *Historical Account*, p.120.

⁶⁶ Mudie, *Historical Account*, p.124.

⁶⁷ Mudie, *Historical Account*, p.121.

⁶⁸ Mudie, *Historical Account*, p.126.

⁶⁹ Mudie, *Historical Account*, p.126.

⁷⁰ Mudie, *Historical Account*, p.126.

⁷¹ J. Galt, 'The Gathering of the West', in *The Ayrshire Legatees*, second edition (Edinburgh, 1873), pp.304-6

link between writing, text and modernity.⁷² Symbolic banners were far from new on either side of the Atlantic, but the technologies used in Edinburgh in 1822 were cutting-edge,⁷³ and perceived to carry risk. Jane Grant ‘left orders that two servants should stay in the house to guard against fire’.⁷⁴ At this time a fearful French population debated the safety of the new technology.⁷⁵ Grant’s order to her servants highlights the appeal to all classes to whom this event was accessible only due to support from the Common Good. It also highlights the breadth of the remit placed before the Police Commission: as well as dealing with issues of public health, cleaning streets, paving, and controlling epidemics, it also had aesthetic judgement to make such as in this case regarding street furniture.⁷⁶ The details of Leith’s illumination were omitted from the *Scotsman*. The paper claimed this was for ‘[w]ant of room’, but it seems more likely an expression of Edinburgh disregard for Leith and civic rivalry, given the extensive coverage given of the visit in all papers.⁷⁷ Edinburgh’s civic self-promotion on the evenings of illumination offered spectacle for all in a democratic spirit; the banquet which followed was much more select and costly.

Municipal banquet to the King

The grandest moment in the civic hospitality was the Provost’s banquet on 24 August. Dinner was given to three hundred nobility, gentry and ‘the principal citizens of Edinburgh’, paid from the Common Good.⁷⁸ In contrast to the modern, high-technology spectacle of the illumination, Parissien argues the banquet was like a scene from *Waverley* and based on Scott’s experience of the coronation.⁷⁹ From the press balcony the *Caledonian Mercury* reckoned the room had been ‘splendidly fitted up for this memorable occasion’, noting the ‘splendid canopy of crimson velvet’ which was subsequently presented to the Provost as a

⁷² D. M. Henkin, *City Reading: written words and public spaces in antebellum New York* (New York, 1998), pp.1-25, 70, 92.

⁷³ For details of this see H. Clark, (ed.), *Raise the Banners High: the City of Edinburgh’s banner collection* (Edinburgh, 2001); A. Pennecuik, *An Historical Account of the Blue Blanket: or Crafts-Men’s Banner* (Edinburgh, 1822).

⁷⁴ B. C. Skinner, (ed.), ‘A Contemporary Account of the Royal Visit to Edinburgh 1822’, *BOEC*, XXXI (1962), p.108.

⁷⁵ J-B Fressoz, ‘The Gas Lighting Controversy: technological risk, expertise, and regulation in nineteenth-century Paris and London’, *Journal of Urban History*, 33 (2007), p.731.

⁷⁶ For general discussion see D. Brunton, ‘Health, Comfort and Convenience: public health and the Scottish police commissions, 1800-70’, *Scottish Archives*, 17 (2011), pp.85-96.

⁷⁷ *Scotsman* (17 August 1822), vol. VI, no. 291, p. 260, col. b.

⁷⁸ Anonymous, *A Narrative of the Visit of George IV to Scotland, in August 1822, by an eye witness of most of the scenes which were then exhibited* (Edinburgh, 1822), p.70.

⁷⁹ Parissien, *George IV*, p.332.

memento.⁸⁰ Such a scene came at a price: about a quarter of a year's Common Good income. Of the expenses funded by the Common Good, £3299 was directly ascribed to the banquet; in 2015 purchasing power terms, this is £271,100.⁸¹ In comparison, Hopetoun spent £1000 on a royal breakfast.⁸² The Council's special wine labels printed at a cost of £2 show the attention paid to detail. At the back of the corporate mind must surely have been the fact that Dublin Corporation had given a fine banquet the year before.⁸³ Edinburgh's banquet was personally supervised by the Provost, and indeed it can be seen as much his personally as civic. The Provost was given £900 towards to the cost of decorating the hall.

Table 5.3: Council expenses for banquet given to King George IV (1822).

	£ (nominal)	£ (Real, 2015 purchasing power)	% of total
Clothing	99	8,136	3
Drink	412	33,860	12
Food	570	46,840	17
Music	46	3,780	1
Room including staff	1457	119,700	44
Tableware	452	37,150	14
Transport	263	21,610	8
Total cost	3299	271,100	100

Source: Database. Inflated using RPI (Purchasing power), Officer and Williamson, 'The Relative Value of a UK Pound', accessed 26 August 2016. Rounded to nearest pound.

The table of costs shows that the bulk of the expense came from hiring the room, staff and suitable tableware: the collective proportion of these elements was 58% of the cost of the banquet. As with the illuminations, the Common Good was being used to create spectacle. The purpose of this display was two-fold. Loughlin suggests that the royal visits to Dublin and Edinburgh and the coronation 'demonstrated the power of spectacle to mobilise public sentiment in support of the throne'.⁸⁴ At the same time it sought to associate Edinburgh's civic government closely with the monarch. There was considerable political capital in this

⁸⁰ *Caledonian Mercury* (26 August 1822), p.2, col. D. The canopy was subsequently given to the Provost as a memento. ECA SL1/1/185, Council Record, 11 December 1822, p.271; ECA SL1/1/185, Council Record, 11 December 1822, p.271.

⁸¹ Inflated using RPI (Purchasing power), Officer and Williamson, 'The Relative Value of a UK Pound', accessed 26 August 2016 Rounded to nearest pound.

⁸² Parissien, *George IV*, p.333.

⁸³ Parissien, *George IV*, p.317.

⁸⁴ J. Loughlin, *The British Monarchy and Ireland: 1800 to the present* (Cambridge, 2007), p.31.

association for Edinburgh Town Council, and thus, use of the Common Good was seen as a justifiable expense.

None benefited more than Provost Arbuthnot. It was not uncommon for heads of local government to receive baronetcies or knighthoods. The contrast between the award of a knighthood to the Recorder of Dublin and the granting of a baronetcy to Arbuthnot demonstrates how effectively, with royal co-operation, Edinburgh extracted maximum value from the visit. In Dublin, the honour was granted quietly to the Recorder and Sheriffs prior to the arrival of guests at supper, and the Lord Mayor was unable to draw his heavy official sword when the King requested it.⁸⁵ In Edinburgh, the King granted the status of baronet, by toasting ‘the health of the Provost of Edinburgh, – Sir William Arbuthnot, Baronet – and the Corporation of the city of Edinburgh’.⁸⁶ This may have been a customary honour, but it was delivered in the most flattering way imaginable. The lack of incidents, such as overly-weighty swords, proves the value of Scott’s obsessive attention to detail. The *Scotsman* criticised ‘[t]he feelings of the expectant Baronet, and his councillors, [which] were of the most *solemn kind*, mixed with joy and *wonder*’.⁸⁷ Yet there is little other criticism in the surviving print: simply endless detail. With every detail reported in the press, better to have a thrilled provost than a lord mayor unable to unsheathe his own sword.

The utility of the Common Good

The *Scotsman* complained they had not received a list of invitees: whilst ‘we concur in opinion that as the city Funds [the Common Good] are held in trust for public purposes, the selection should have been made on liberal and fair principles’.⁸⁸ Edinburgh Council was criticised for inviting no professors and only the Provost of Glasgow from the burghs which had sent delegations to the city for the visit.⁸⁹ Overall the *Scotsman* reckoned the whole affair could only be called civic as ‘it was given at the town’s expense’.⁹⁰ This used the language of the contemporary critiques of ‘old corruption’ embedded into the political system, going further to call the Provost ‘a placeman and dependent of the government’.⁹¹ The Provost may have received a substantial salary, but there were time-consuming duties to be performed; criticism thus as a placeman seems too strong. The *Scotsman* criticised the Council for

⁸⁵ *Morning Chronicle* (28 August 1821), p.3, col. a.

⁸⁶ Mudie, *Historical Account*, p.235.

⁸⁷ *Scotsman* (31 August 1822), vol. VI, no. 293, p.274, col. a.

⁸⁸ *Scotsman* (31 August 1822), vol. VI, no. 293, p.273, col. c.

⁸⁹ *Scotsman* (31 August 1822), vol. VI, no. 293, p.263, col. c.

⁹⁰ *Scotsman* (31 August 1822), vol. VI, no. 293, p.274, col. c.

⁹¹ *Scotsman* (31 August 1822), vol. VI, no. 293, p.275, col. b.

spending money on a notice to gather scrap wood for the bonfire as ‘pitiful mendacity on the part of the Magistrates [which] accords ill with the spirit that should influence all classes on occasion of his Majesty’s visit to Edinburgh’.⁹² In the context, however, there was much to be done at short notice. So even if the *Scotsman’s* claim that it would have been cheaper to buy the wood than print the notice was true, the Council was working to a deadline. The invoice probably followed after the King’s departure. If that was the largest objectionable expense, then it indicates that generally standards were high in the administration of public funds even under considerable pressure.

Chase argues ‘communal celebrations of significant occasions was one of the invisible ties that bound British society together’.⁹³ In this context, this was widely seen as an acceptable use of the Common Good offering value to the community. Crowds had flocked to the city: 50,000 visitors from Glasgow alone.⁹⁴ Visitors of all social classes ‘poured into the metropolis’.⁹⁵ Whilst many functions were for the elite only, it really had included ‘all levels of society’.⁹⁶ Rodger has shown Common Good funds were used to fund civic celebrations of other royal occasions, such as the wedding of the Prince of Wales in 1893 which included ‘dinner for 6000 poor’.⁹⁷ The meaning of this use for the royal visit was different in three key ways: it shored up the legitimacy of the unreformed burgh; the Common Good was the Council’s only regular income; and it operated within a national dynamic, for Scotland as a whole rather than just Edinburgh. Just as it had in the Reformation, Edinburgh’s Common Good funded national costs.

Contemporary observers compared George IV’s visit to the ancient Roman celebration granted to its most famous generals.⁹⁸ ‘The triumph advanced, for a triumph it was, towards one of the most singularly beautiful cities in the world’.⁹⁹ George IV’s arrival in Edinburgh can be considered in light of the contemporary comparison. The hallmarks of a Roman triumph, beyond sheer ostentation, were the kinetic and the performative nature of this expression of government. Edinburgh’s Magistrates met the King at the boundary, demonstrated the physical limits of their power, through processions and the ceremony with

⁹² *Scotsman* (3 August 1822), vol. VI, no. 289, page 244, col. b.

⁹³ Chase, 1820, p.70.

⁹⁴ Anonymous [J. Simpson], *Letters to Sir Walter Scott, Bart. on the Moral and Political Character and Effects of the Visit to Scotland in August 1822 of His Majesty George IV* (Edinburgh, 1822), p.41.

⁹⁵ ‘The King’, *Blackwood’s Magazine*, vol. XII, no. LXVIII (1822), p.257.

⁹⁶ Sutherland, *Life of Walter Scott*, pp. 258-9.

⁹⁷ Rodger, “‘Common Good’ and Civic Promotion”, p.156.

⁹⁸ The most modern account is M. Beard, *The Roman Triumph* (Cambridge, MA, 2007).

⁹⁹ Simpson, *Letters to Scott*, p.54. also quoted in G. Finley, *Turner and George the Fourth in Edinburgh, 1822* (London, 1981), p.9.

the keys at the gate, and reinforced the city's power and the magistracy's control. For Simpson, against 'that which was lately enjoyed by [George IV]' the greatest Roman triumph paled.¹⁰⁰ Edinburgh was militarized, for tartan carried heavy martial connotations of the '45 and of proscription. Scott created the fiction that 'Scots are a nation of highlanders'.¹⁰¹ The King's 'highland' costume, worn once, cost £1354.¹⁰²

Beard's recent study of Roman triumphs noted that whilst 'public spectacles are usually ephemeral events', 'art and architecture also played an important part in fixing the occasions in public consciousness and memory'.¹⁰³ In other words material culture was important to remembering such occasions. George IV's visit was commemorated in two important sites in Edinburgh. In the Old Town, under the 1827 Improvement Act, the bridge constructed linking the High Street with the south allowing expansion bears his name. Notwithstanding the site of the Bank of Scotland office, the George IV Bridge aligns with Hanover Street, where on one of the most prestigious streets in the New Town, a statue of George IV was erected by public subscription, including £105 from the Common Good. Originally planned as equestrian, the statue had to be altered due to expense.¹⁰⁴ In a statuary sleight of hand, the inscription announces that George visited Scotland. Yet George only visited Edinburgh. This was both civic and national at once. It was a Scottish event, but it underscored Edinburgh's primacy. A visit to Glasgow would have constituted an unmitigated disaster for Edinburgh, and without the flexibility of the Common Good, Edinburgh would have struggled to host such extravagant festivities.

¹⁰⁰ Simpson, *Letters to Sir Walter Scott*, p.170.

¹⁰¹ Sutherland, *Life of Walter Scott*, pp. 258-9.

¹⁰² C. Hibbert, *George IV: Regent and King 1811-1830* (London, 1973), pp.250.

¹⁰³ Beard, *Roman Triumph*, pp.18-9.

¹⁰⁴ Richardson, *George IV*, p.262. Dublin Corporation borrowed money to erect an equestrian statue of George IV to commemorate the confirmation of their corporate rights, because it was 'so much more honourable'. P. McEvansoneya, 'Royal monuments and civic ritual in eighteenth-century Dublin', in C. Chartel-Rousseau (ed.), *Reading the Royal Monument in Eighteenth-century Europe* (Farnham, 2011), pp.177-8.

Figure 5.4: Statue of George IV at the intersection of George and Hanover Streets.



Note: by Francis Chantrey, 1831. J. C. Gifford, D. McWilliam, D. Walker and C. Wilson, *Edinburgh: the buildings of Scotland* (London, 1984), p.301. Source: author's photograph.

Few critics remained. The *Scotsman* referred frequently to the constitutional nature of the King's position.¹⁰⁵ Local government was rarely far from the *Scotsman's* agenda, 'the opinions of the Scottish people on the great questions of Parliamentary and Burgh reform have [not] undergone the least change'.¹⁰⁶ As discussed in chapter three, the visit fell immediately after Hamilton's last attempt in the 1820s to achieve burgh reform when his attempt to get a bill sent to committee failed in February 1822. Reception of the visit had been tempered outside the Whig press. Broadsides such as the *Landing of the Old Amorous Dandy* suggest a popular criticism.¹⁰⁷ The *Scotsman* thought it only 'an act of politeness in his Majesty to come and see us... he is entitled to politeness and hospitality'.¹⁰⁸ With Scott's help, all seemed as if to come from time immemorial, and few seemed to notice it was all invented. Indeed, the visit marked the start 'of the rehabilitation of the monarchy in

¹⁰⁵ *Scotsman* (24 August 1822), vol. VI, no. 292, p.263, col. a.; also see (31 August 1822), vol. VI, no. 293, pp.271 col. a – 272, col. b; (7 September 1821), vol. VI, no. 294, p. 281 col. c.

¹⁰⁶ *Scotsman* (7 September 1821), vol. VI, no. 294, p.293, col. b.

¹⁰⁷ Richardson, *George IV*, p.258.

¹⁰⁸ *Scotsman* (3 August 1822), vol. VI, no. 289, page 244, cols a, b.

Scotland'.¹⁰⁹ The solution, under Scott's able poetic licence, was to look back to the past, to adapt various historical resources, and manufacture others.

Whatever the inefficiencies or limitations of the Council in the 1820s, it had responded to the demands of a royal visit at short notice.¹¹⁰ No complaints were made that the visit had been poorly arranged. The Council had gained significant civic prestige from hosting a major national occasion. The historiographical focus on the national dimension has obscured the civic perspective. The Council had various mundane but important responsibilities such as ensuring erected scaffolding was secure. Scott had helped with decisions regarding ceremonials and protocol; but logistics and expense fell on the Council. To meet the costs, the flexible finance of the Common Good was vital: in total £4390 was expended or £3.79m in 2015 terms.¹¹¹ The Common Good assumed its contingency function, namely, that it could be called upon at short notice for unexpected costs with community benefit. Even if the Council consistently overspent on the Common Good income, and added to its debt as it arranged the royal visit, this contingency function was important. Had the Council not had access to the Common Good, costs would have had to be met otherwise, and celebrations substantially scaled back, with associated consequences. A voluntary rate would have taken too long to collect and may not have produced enough income.

Events such as the boundary ceremony with the keys and the illumination and fireworks had a very large audience. A grand banquet at which the Provost could sit by the monarch offered an exceptional opportunity for civic promotion. For Duncan, the whole visit represented 'extraordinary civic confidence'.¹¹² The bitter irony was that whilst the civic position seemed very secure, within a little over a decade the Council would be hopelessly bankrupt and the old political system of management and self-election was brought to an end. For ten days, all parts of society celebrated and in the period beforehand, all parts of society collaborated. Other than the odd sardonic or newspaper comment, there was little manifestation of party feeling. Had fundraising, in the absence of the Common Good, been necessary, political debate would have interrupted this co-operation. Just as animosities were

¹⁰⁹ R. J. Finlay, 'Queen Victoria and the Cult of Scottish Monarchy', in E. J. Cowan and R. J. Finlay (eds.), *Scottish History: the power of the past* (Edinburgh, 2002), p.212.

¹¹⁰ Cadell argues it was impossible for Scott to 'have organised all the pageantry...and created the publicity which drew crowds' in this time. '1822 and all that', p.45. This claim is not supported by evidence, but he calls for archival research into the matter. This shows a fundamental misunderstanding on Cadell's part: the visit was not unanticipated, simply brought forward at short notice.

¹¹¹ Officer and Williamson, 'The Relative Value of a UK Pound', last accessed 26 August 2016. Calculated per labour value.

¹¹² Duncan, 'Edinburgh, Capital of the Nineteenth Century', p.48.

cast aside on this happy occasion, they could also be set aside in more tragic circumstances. Two years later a series of disastrous fires gave another opportunity for collaboration and innovation.

The civic response to the Great Fires of 1824 and the Common Good

The response to the Great Fires of 1824 showed that the unreformed and unrepresentative system of local administration could function effectively, was not hampered by stasis due to impending reform, and was capable of developing the provision of public services at short notice. As a consequence, the 1820s were crucial to the development of modern local government in Edinburgh. Though the discretionary spending power of the Common Good was useful, it could not meet the scale of capital required to meet the challenges presented by the urban environment. Common Good contributions could ease costs and offered ready funds independent of local taxation. The Police Commission had been established in 1805, initially concerned with those areas for which the City Guard were not responsible; subsequently its powers were broader in scope including watching, lighting and cleaning streets, with an increased public health role during epidemics.¹¹³ After a disastrous series of fires in November 1824, the scope of the police was rapidly expanded to include fire-brigades. The Council, in part through the police, responded effectively and with speed to the emergency. Read in conjunction with the organizational and promotional abilities demonstrated for the royal visit two years previously, both cases show that the old system was capable of mustering substantial cultural and political capital. The system of dual administration had led to task specialization seen through the accounts discussed briefly in chapter two and in greater detail in chapter six.

Under the Edinburgh Police Act 1822, police powers had been expanded in particular to tackle the negative externalities of an increasingly industrial city: the pollution from gas manufacturing, and smoke from iron foundries, glass works, brewers, and ‘all other [m]anufactories wherein [f]urnaces are used’, had six months to dispose safely of the smoke and any other rubbish.¹¹⁴ The increased fire risk in 1824 was partly connected with the concentration of industrial processes within the city and population increase. These were the basic processes which presented challenges to local government in general and the resources of the Common Good in particular. The Police Commission could levy a rate to meet costs, but were constrained by the limits imposed in legislation and the political realities of

¹¹³ Brunton, ‘Health, Comfort and Convenience’.

¹¹⁴ 3 Geo IV, cap. lxxviii, sections 90, 94.

renewing their powers at the end of statutory fixed-terms. The powers in the acts already passed were sufficient in 1824 to establish a fire brigade. It was logical for the Police Commission to take the lead on the establishment of a fire brigade. As noted in chapter two, and discussed further in chapter six, Common Good expenditure was being withdrawn from areas of 'police' competencies, and the Commission levied a rate which could support this. Laxton and Rodger conclude that the complex administration of divided responsibilities and conflicting boundaries inherited by Henry Littlejohn when he was appointed Edinburgh's first Medical Officer of Health was evidence that the Police Commission was limited in the extent to which it could respond to the public health issues which plagued the early Victorian city; Hamlin has argued a similar point nationally.¹¹⁵ The response to the great fires proved how new undertakings could be assumed promptly and efficiently.

For three days in November 1824 the Great Fire of Edinburgh burned, killing ten, making hundreds homeless, and ruining scores of businesses. Even if fires themselves were a feature of urban life, 1824 had 'been remarkable, beyond all former years, for the number of fires'.¹¹⁶ Ewen observes that urban historiography has assumed fire to be an early-modern phenomenon, whereas industrial production dependent increasingly on steam technology introduced greater risks of fire to nineteenth-century towns and cities.¹¹⁷ When fire broke out in November 1824, several tenements were destroyed in closes next to Parliament Square as well as the east and south sides of the Square itself. The southern and eastern sides of Parliament Square were destroyed and the Tron Kirk spire burned down.¹¹⁸ Such was the intensity of the fire that Robert Chambers claimed that lead drain pipes melted.¹¹⁹ Whilst the full extent of loss is unknown, insured losses totalled £200,000.¹²⁰ The Council meeting expected on 17 November had to be cancelled due to 'the dreadful and calamitous fires'.¹²¹

¹¹⁵ Laxton and Rodger, 'Littlejohn's Inheritance', in *Insanitary City*, pp.45-101; Hamlin, *Public Health and Social Justice*, and 'Muddling in Bumbledom'.

¹¹⁶ See for example the 1821 account, NLS LC Fol.74(55); R. Chambers, *Notices of the Most Remarkable Fires in Edinburgh from 1385 to 1824* (Edinburgh, 1824), p.51; H. Cockburn, *Memorials of His Time* (New York, 1856), pp.395-400; H. Cockburn to J. Richardson, 17 November 1824 in A. Bell (ed.), *Lord Cockburn: selected letters* (Edinburgh, 2005), pp.80-2.

¹¹⁷ S. Ewen, 'The Problem of Fire in Nineteenth-century British cities: the case of Glasgow', *Proceedings of the Second International Congress on Construction History* (Exeter, 2006), I, p.1061.

¹¹⁸ R. Richardson, 'History of Parliament Square', *BOEC*, III (1910), 240.

¹¹⁹ Chambers, *Notices*, p.5.

¹²⁰ This figure is widely quoted. Rodger, *Transformation of Edinburgh*, p.92.

¹²¹ ECA SL1/1/190, Council Record, 17 November 1824, p.365.

Figure 5.5: A map showing the extent of immediate damage from the Great Fires of Edinburgh in 1824.



Notes: Left to right, the crosses indicate the point of origin (red); the Tron Kirk (green); the blue and purple those streets where other fires occurred in 1824. The fire did most damage in the area shaded yellow around Parliament Square. After Chambers, *Notices*, pp.54-74; and J. Grant, *Old and New Edinburgh*, 3 vols, 1st complete edition (London, 1884 [1880-83]), I, pp.188-91.

The devastating consequences of fires put huge pressure on the city's resources. The fires of 1824 posed challenges for Edinburgh's local government in four phases. During the first emergency stage, the fire had to be stopped and lives and property preserved. Secondly, an ongoing emergency remained as many were homeless and businesses were destroyed and victims relied upon the goodwill and philanthropy of neighbours. Thirdly, a crisis was apparent as changes were needed urgently in case of a repeat outbreak. Finally, the problem of longer-term issues of reform of the city's fabric, society and institutions was placed on the agenda. At each of these stages, responses from local government, churches and civil society meant this was a pivotal event. Catastrophes often drive forward the development of local government. As Massard-Guilbaud notes '[u]rban states of emergency act in dual ways to reveal problems previously hidden and to accelerate the adaptation of necessary reform'.¹²² The scale of the fire meant the term 'disaster' was appropriate. It was apparent

¹²² G. Massard-Guilbaud, 'Introduction – the Urban Catastrophe: challenge to the social, economic and cultural order of the city', in Massard-Guilbaud, H. L. Platt and D. Schott (eds), *Cities and*

that the fabric of the Old Town, at least in parts, was at fault. The congested wynds and degraded built environment of the Old Town made an accident a tragedy. The interlinked warrens which constituted accommodation in the various 'lands' aggravated the situation, as fire spread here more easily than it would have in the New Town.¹²³ After the fire the Council recommended that people check house-tops were in good repair, as the undivided attics allowed fire to travel unchecked.¹²⁴ Tenements became literal death traps, as fire could be spread rapidly by even a gentle wind.

Initial response: panic

The first priority was to stop the fire, and this generated particular sights and sounds on the streets. The Navy was called out from Leith. Their stores to the extent of £74 were used during the fire; the charges for these were waived, on the grounds they were used 'arresting a great public calamity'; the Council recorded its thanks in newspapers.¹²⁵ Soldiers, labourers, the Lord Advocate and Provost applied themselves with equal vigour. Whilst on one hand the fire had highlighted social division, in the context of the interlinked and less segregated environment of the Old Town, it had served as a social leveller: 'all distinction of ranks was lost, and one working man ventured to slap his Lordship [the Lord Advocate Sir William Rae] heartily on the back, exclaiming, "Weel done, my Lord!"'.¹²⁶ As Chambers remarked, 'the want of an experienced director, to regulate and give effect to the operations, was severely felt, and afterwards generally acknowledged'.¹²⁷ In the complexities of a mixed economy, the services of fire engines were owned variously by the public, some by the insurance company, and some by the joint-stock water company. A lack of water too had been a problem. The fire was stopped when the wind died down 'accompanied by a heavy fall of rain and sleet'.¹²⁸

At the same time as levelling boundaries, disparities became apparent. In response to distress, one Irishman's possessions were rescued by bystanders. When some straw and 'a ricketty [sic.] chair' were rescued, this 'nearly raised a laugh among the by-standers', to

Catastrophes/ Villes et Catastrophes: coping with emergency in European history (Frankfurt, 2002), p.13.

¹²³ A positive revisionist view, advocating that there was some high-quality accommodation in the Old Town is Bell, *Edinburgh Old Town*: 'Few buildings were in very bad condition in eighteenth-century Edinburgh, and expensive villas were still being erected – within the town walls until the 1790s.' p.366. This gives an excellent account of the structure of the housing in the Old Town.

¹²⁴ Chambers, *Notices*, p.68.

¹²⁵ ECA SL1/1/192, Council Record, 30 March 1825, p.42.

¹²⁶ Chambers, *Notices*, p.68.

¹²⁷ Chambers, *Notices*, p.68.

¹²⁸ *Scotsman* (20 November 1824), vol. VIII, no.508, p.827, col a.

which the man responded: ‘Seoul! [Soul!] Gentlemen is it not my all!’¹²⁹ Much of this was exacerbated by the complexity or integration of the housing in socio-economic terms in the Old Town. In the New Town, streets were grouped with similar qualities of superior-graded housing; in the Old Town all lived ‘cheek by jowl’ so that high-prestige housing burned alongside draughty garrets.

Emergency action: pulling down remains, relieving suffering and setting up the fire fund

Once the fire was extinguished, the emergency which remained was scarcely less pressing. The fire left hazards in the fabric of the built environment and suffering victims. One of the buildings in Parliament Square, at eleven storeys high, had been the tallest tenement in the Old Town: as it tottered precariously, it posed a threat. This is shown in Figure 5.6 below. Battles reckons ‘[c]heap printed images of the fire appeared in markets while the ruins still smouldered’.¹³⁰ This desire was exploited in Lizars’ expensive and expansive folio images designed to raise funds ‘for the benefit of sufferers’. A set of eight engravings cost 7/8, or £321 in 2015 money.¹³¹ Undoubtedly many were excited when explosives were laid to bring down the remains of the ‘great gable’. This scene presented a ‘strikingly sublime spectacle’¹³² and excited ‘[a]n extraordinary interest’.¹³³ The idea to use gunpowder came from builder Daniel Miller, who subsequently claimed £52.10 from the Council for the ‘risk time and trouble’, though this claim was refused.¹³⁴ Even under pressure Common Good funds were administered judiciously. As the City’s expenditure already exceeded its income, payments in relation to the fires added to the City’s debts. The utility of the Common Good here was valuable but it was not a pot of spare money, but rather used in effect as an overdraft or emergency loan.

¹²⁹ Chambers, *Notices*, pp.69-70.

¹³⁰ M. Battles, ‘Occasioned by Fire’, *Harvard Review*, 29 (2005), p.22.

¹³¹ Inflated figure calculated Officer and Williamson, ‘The Relative Value of a UK Pound’, last accessed 13 August 2016. Wi Fund accounts do not show money from engraver or publisher. This could mean that monies were distributed informally (unlikely), that no profit was actually made or that records of this other effort have not survived. Source: ECA unlisted, W. H. Lizars, *Eight Engravings of the Ruins Occasioned by the Great Fires in Edinburgh on the 15th, 16th and 17th Nov[embe]r 1824* (Edinburgh: Published for the benefit of sufferers, and sold by A. Constable & Co, 1824).

¹³² Chambers, *Notices*, p.71.

¹³³ *Scotsman* (24 November 1824), vol. VIII, no.509, p.840, col. c.

¹³⁴ ECA SL1/1/192, Council Record, 15 June 1825, p.243.

Figure 5.6: 'Remnant of the Great Gable'.



Source: ECA unlisted, W. H. Lizars, *Eight Engravings of the Ruins Occasion by the Great Fires in Edinburgh on the 15th, 16th and 17th Nov[embe]r 1824* (Edinburgh: Published for the benefit of sufferers, and sold by A. Constable & Co, 1824).

Figure 5.7: Appearance of the ruins on the eastern side of Parliament square the instant after mines were sprung.



Source: ECA unlisted, Lizars, *Eight Engravings of the Ruins*.

Once the charred remains of buildings had been made safe it was necessary to help those in need. Sixteen individuals applied and were admitted to the hospital at Queensberry House. Barracks likewise were used for accommodation, with blankets and food purchased by the Council. The flexible revenue of the Common Good was used here to provide emergency relief. The spiritual needs of those made homeless by the fire were catered for by prayers after supper. The *Caledonian Mercury* reported that, by 25 November, coal, potatoes and mutton had been sent by private individuals, and ‘Mr Mackenzie (assistant to Mr Spankie in the Charity Workhouse) ... has charge of the stores, and ... is most attentive to the comforts of those under his care.’¹³⁵ The care of the destitute, the hungry, the cold, the scared, fell in part on the generosity of subscribers. A committee which included the Lord Advocate, Lord Justice-Clerk, the Rev. Dr Peddie, and the Resident Police Commissioners of the affected wards was formed at a public meeting of those subscribing funds. It was agreed to ‘give as little relief as possible in the shape of money; but to provide them with mechanical tools, if

¹³⁵ *Caledonian Mercury* (25 November, 1824), p.2 col. d; reprinted in the *Aberdeen Journal* (1 December 1824), p.4, col. e.

needed, and articles of household furniture'.¹³⁶ Even during an emergency, the moral hazard of giving money rather than help, creating reliance, remained imperative. At the same meeting a vote of thanks was made to the Council 'for their very praiseworthy conduct'.¹³⁷ The *Caledonian Mercury* reported that the vote from Rev. E. Craig had been to pass 'the thanks of the community'.¹³⁸

People gave generously to the fire appeal. Donations flowed from many places, so that by October 1825, £11,726 had been collected; in 2015 terms this was £16.46 million.¹³⁹ £6724 had been distributed as aid,¹⁴⁰ which left a surplus of £5002. The Council subscribed £315 from the Common Good.¹⁴¹ This was a substantial amount; as a point of comparison the High Constables got up a collection for widows and orphans as a result of Waterloo in 1815 of £1422.¹⁴² The citizens and institutions of Edinburgh were prepared to give generously to local causes, so much so that a surplus was left. Adverts placed in newspapers by the Surplus Committee received a broad range of suggestions. The several dozen suggestions included the New Infirmary, highland education and simply distribution amongst the poor.¹⁴³ It was decided against sending £400, less than one tenth of the surplus, to victims of an exceptional fire in Miramichi in Canada.¹⁴⁴ This was strongly opposed on the ground that 'Edinburgh would most probably follow the example of other great towns'.¹⁴⁵

The Trustees of this new charity, who included the Lord Provost and the Lord Advocate, were anxious to ensure they stuck carefully to the terms of the appointment and administer

¹³⁶ *Scotsman* (24 November 1824), vol. VIII, no.509, p.849, col. a-b.

¹³⁷ *Scotsman* (24 November 1824), vol. VIII, no.509, p.849, col. a-b.

¹³⁸ *Caledonian Mercury* (27 November 1824), p.3, col. a.

¹³⁹ Officer and Williamson, 'The Relative Value of a UK Pound', last accessed 13 August 2016.

Calculated per GDP share per capita.

¹⁴⁰ ECA (Surplus) Fire Fund Committee Minute Book 1825-1877, 20 October 1825, vol. I, p.1.

¹⁴¹ The Chamberlain was authorized to pay this. ECA SL1/1/191, Council Record, vol. 191, 23 April 1825, p.320.

¹⁴² J. D. Marwick, *Sketch of the History of the Society of High Constables of Edinburgh* (Edinburgh, 1865), p.246.

¹⁴³ ECA (Surplus) Fire Fund Committee Minute Book 1825-1877, 25 November 1825, vol. I, pp.11-12.

¹⁴⁴ ECA (Surplus) Fire Fund Committee Minute Book 1825-1877, 25 November 1825, vol. I, p.14.; '[M]any separate land-clearing fires after a summer of drought and destroyed roughly 20,000 square kilometres...of forest land making it the largest single fire recorded in North America', H. Thurston, *The Atlantic Coast: a natural history* (Quebec, 2012), p.83; W. F. Ganong, 'On the Limits of the Great Fire of Miramichi of 1825', *Bulletin of the Natural History Society of New Brunswick*, V, iv (1906), p.410; S. J. Pyne, *Fire in America: a cultural history of wildland and rural fire* (Princeton, NJ, 1982), pp.6-7, 56-7, *Awful Splendour: a fire history of Canada* (Vancouver, 2007), pp.87-8, 127, 129-32; 'The Great Miramichi Fire', *Canadian Forestry Journal*, VII (1901), p.50.

¹⁴⁵ ECA (Surplus) Fire Fund Committee Minute Book 1825-1877, 15 December 1825, vol. I, pp.24-5.

the funds with great diligence.¹⁴⁶ The dynamic between those subscribing and the Committee was highlighted, as the Committee was “anxious to press upon the [s]ubscribers the necessity of guarding strictly against the adoption of any measure of; or any measure which might, hereafter, give countenance to the idea among the lower orders, of the people, that any of the [e]vils arising from the loss of property by fire, may be relieved from these funds’.¹⁴⁷ The Trustees attempted to manage the philanthropic impulse of Edinburgh’s citizens. It was expected that citizens would give money as individuals, especially as Canada in this period was a popular destination for Scottish emigrants.¹⁴⁸ In the end it was decided to use income from the remaining capital to reward Edinburgh and Leith firemen ‘especially for the rescue of human life’, and to support injured firemen or the widows and orphans of those firemen killed trying to save lives’.¹⁴⁹ This fund remains in place today, distinct from the Common Good.¹⁵⁰ This outpouring of generosity took some time to co-ordinate, whereas the Common Good was available immediately whilst the fires still burned to be applied as needed, and enabling sophisticated and adaptive government.

Crisis and reform after the fires

The fire of 1824 also posed pressing questions about how to prepare for future fires and whose duty it should be: the Council, the Police, insurers, or some other body. For Ewen, ‘[f]ire protection remained a classic melding of public and private responsibilities’ in this period.¹⁵¹ On 21 November the Lord Provost chaired a meeting of the Scottish Union Insurance Company, and it accepted proposals two days later.¹⁵² Where new fire-proof materials such as tiles or slate could be used, individuals should mitigate the risk of fire. This improvement was neither feasible nor effective in the Old Town due to the existing tenement form. Embers, it had been demonstrated, could easily be blown from one roof to another. There had been some fire engines present belonging to various insurance companies, but they were often old, lacking in water, or the means to operate them.

Only days after the fire, Fire Captain James Braidwood asked for ‘a new engine of at least equal strength and power to the one now in use with pipe and appurtenances complete’,

¹⁴⁶ ECA (Surplus) Fire Fund Committee Minute Book 1825-1877, 15 December 1825, vol. I, pp.31-2.

¹⁴⁷ ECA (Surplus) Fire Fund Committee Minute Book 1825-1877, 15 December 1825, vol. I, p.28.

¹⁴⁸ A. McCarthy, ‘The Scottish Diaspora since 1815’, in Devine and Wormald, *Oxford Handbook of Modern Scottish History*, p.512.

¹⁴⁹ ECA (Surplus) Fire Fund Committee Minute Book 1825-1877, 15 December 1825, vol. I, p.28.

¹⁵⁰ See

http://www.edinburgh.gov.uk/info/677/council_and_government_grants/1100/surplus_fire_fund, last accessed 3 October 2013.

¹⁵¹ S. Ewen, *Fighting Fires: creating the British fire service, 1800-1978* (Basingstoke, 2009), p.12.

¹⁵² *Scotsman* (24 November 1824), vol. VIII, no.509, p.842, cols b-c.

noting that the joints were to be interchangeable across all the engines.¹⁵³ By 25 November not only had the Caledonian Fire Insurance Company handed their existing engine over to the Police, but they had ordered another one.¹⁵⁴ Yet the Council's decision-making remained rational. When it passed a lengthy, formal vote of thanks in January 1825, at the same meeting, it declined to give the police permission to build an engine and watch house on Council land opposite St Cuthbert's chapel of ease. The reasons for this were not stated, yet it indicates that decisions were being made with care and due scrutiny.¹⁵⁵ The unreformed Council responded here promptly and innovatively without rashness.

For many the fire could not be sheer bad luck or a feature of urban life to be accepted: it had to have some deeper meaning, and for a largely Christian, protestant society, it was to faith that many looked. So great had been the fires that Chambers claims 'numbers breathed within themselves, or half-expressed, the belief which they entertained, that it was "judgment-like!" and even the most unconcerned and profligate persons found themselves incapable of beholding this terrific scene with indifference'.¹⁵⁶ Popular ascription of blame for this was a performance of extracts from sacred works including Handel's *Messiah* at the recent charity musical festival.¹⁵⁷ Lumsden notes that all churches, including that of Baptist Robert Anderson, alluded to the fire as judgment on the city.¹⁵⁸ For Rev James Peddie evil was a distinctly urban experience and this related to the fabric of the built environment, '[i]n the dark cellar, in the almost inaccessible garret, in the narrow lane scarcely ever visited by the rays of the sun, riot, and intemperance, and profligacy, in its most disgusting forms, have their abode'.¹⁵⁹ What it referred to, quite explicitly, was the worst parts of the fabric of the Old Town. The lazy assumptions about the Old Town are not being repeated here; they were much more complex; but Peddie cast these elements as sinful and degenerate. The sermons given in November 1824 may seem a peculiar response to a modern audience, yet at the

¹⁵³ ECA SL1/1/190, Council Record, 24 November 1824, p.349.

¹⁵⁴ *Caledonian Mercury* (25 November, 1824), pg 2 col. d.

¹⁵⁵ SL1/1/191, 12 January 1824, pp.105-106.

¹⁵⁶ Chambers, *Notices*, p.61.

¹⁵⁷ J. A. Haldane, *The Importance of Hearing the Voice of God; a sermon, preached on the Lords day, after the late fire in the city of Edinburgh; with remarks on the alleged connexion of this with the musical festival* (Edinburgh, 1824), p.14; Chambers, *Notices*, p.70. For details of the festival see 'Edinburgh Festival 1824 -Private'. Conductor Sir George Smart's personal annotated programmes. BL shelfmark C61g9. Blanning notes the delayed enthusiasm for *Messiah* due to opposition to the performance of sacred music in theatres. T. C. M. Blanning, *The Triumph of Music: composers, musicians and their audiences, 1700 to the present* (London, 2008), p.83.

¹⁵⁸ C. Lumsden, 'Church Discipline in Nineteenth-century Edinburgh', *Records of the Scottish Church History Society*, 38 (2008), pp.86-7.

¹⁵⁹ Haldane, *Importance of Hearing the Voice of God*, pp.8-10.

time, they presumably had an effect of a kind; the Sunday those sermons were given, £1,500 was collected.¹⁶⁰

A wider discussion about the fire took place as broadsides were passed around taverns, and fine prints around bourgeois dining rooms, or copies of Chambers, *Notices of the Most Remarkable Fires* published in 1824 read in studies, and the letters written to newspapers read in circulating libraries and coffee houses. The 'Fire! Fire!' broadside praised the 'generosity of the Magistrates' in arranging accommodation for those made homeless, but criticised 'the engines were of little or no use, the water being so scarce; and the old closes were so narrow that they could not be admitted in them'.¹⁶¹ Scientific and moral minds alike were applied to the problem. By 19 November, Frederick W. Morris, a student of medicine, had published a broadside advocating the collection of carbonic acid gas from breweries to 'harness the progress of science' and use it for extinguishing flames.¹⁶²

Problems: reforming the brigade and the fabric of the Old Town

A number of structural changes occurred in local government as a result of the fire. Reform was a possibility, largely because of the appointment by the Police Commission of 24-year-old James Braidwood as fire captain immediately before the fire, the first full-time appointment to such a capacity in Britain.¹⁶³ Whilst Braidwood was almost powerless during the fire, he was able to make observations sufficient to establish the first modern fire brigade. Where the French linked their fire-fighting to the military, especially after 1831, when brigades were formed as companies under the National Guard,¹⁶⁴ in Edinburgh it was under the Police Commission with its broad remit. The regulations approved by the Council in January 1825, within two months of the fire, presented the essence of Braidwood's system which would subsequently be applied in London and elsewhere.¹⁶⁵ The Fire Establishment was forecast to cost around £500, of which £347 would come from the insurers and the balance from police funds.¹⁶⁶ The Fire Establishment was financed by a consortium of private insurance companies, police rate income and, as discussed below, from the Common

¹⁶⁰ Figure quoted in Rodger, *Transformation of Edinburgh*, p.91.

¹⁶¹ 'Fire! Fire'. NLS L.C. Fol74.

¹⁶² 'To the Public: mode of extinguishing fire' (Edinburgh, 19 November 1824), NLS L.C. Fol74.

¹⁶³ M. C. Curthoys, 'Braidwood, James (1800-61)', in *ODNB* (Oxford, 2011 [2004]); S. Ewen, 'Chief Fire Officers and Professional Identities: the case of fire services in English municipal government, c.1870-1938', *Historical Research*, 81, 211 (2008), p.128.

¹⁶⁴ H. Lussier, *Les Sapeurs-Pompiers au XIXe Siècle: associations volontaires en milieu populaire* (Paris, 1987), pp.18, 23.

¹⁶⁵ See 'Curthoys, 'Braidwood, James'; B. Henham, *True Hero: the life and times of James Braidwood, father of the British Fire Service* (Romford, 2000).

¹⁶⁶ Henham, *True Hero*, pp.18-19.

Good. On the one hand it can be seen that the Common Good saved insurance companies money; on the other the provision of fire protection is very clearly a public good to both the insured and uninsured. Nonetheless, the tension between economy and saving lives was a central dynamic in the provision of this service and cost as in every other public service.¹⁶⁷ In 1827, the insurers refused an increase in subscriptions. Accordingly, the number of firemen was reduced from 80 to 50, a 38 per cent reduction in staff.¹⁶⁸ As shown in Table 5.10, in 1827, the Common Good subscription to the Fire Establishment was increased from £50 to £80.

Braidwood's system relied on preparation, anticipation and communication. The firemen were drilled weekly and fined if late to make the brigade both reliable, and through gymnastics, confident 'when placed in situations of danger'.¹⁶⁹ To prevent future communications failures such as those seen in 1824, Braidwood colour-coded his fire-engine teams, both the jackets and engines themselves. In order that the teams could communicate with one another, a system of whistle codes was used. The extract below shows how the coded messages could enable precise instructions to be given whilst moving the engine.

Figure 5.8: Braidwood's whistle calls from 1825.

The calls are as follows :—
1 for red, 2 for blue, 3 for yellow, 4 for grey.*
5 to work the engine.
6 to stop working.
7 to attach one length of hose more than the engine has at the time the call is given.
8 to coil up the hose attached to the engine.
9 to coil up the hose attached to the fire-cock.
10 to turn to the left.
11 to turn to the right.
12 the call to work the engine answers also to move forward when the engine is prepared for travelling.
13 the call to stop working answers to stop the engine when moving forward.
In all there are thirty-six calls when compounded with the first four.

Source: J. Braidwood, *Fire Prevention and Fire Extinction* (London, 1866), p.104.

¹⁶⁷ Henham, *True Hero*, pp.30-36.

¹⁶⁸ Henham, *True Hero*, pp.35-36.

¹⁶⁹ J. Braidwood, *Fire Prevention and Fire Extinction* (London, 1866), p.104.

These signals were more sophisticated than anything used by the police until the arrival of the telegraph. The Metropolitan Police carried rattles which could be used to attract attention, rouse inhabitants in the case of fire, or, given the heft of the devices, as a defensive weapon. Rattles did not enable the police to do anything other than attract the attention of other officers or summon officers to the station. The range in which the rattles were audible was 400 yards, whereas whistles could be heard at a distance of 1,000 yards.¹⁷⁰ In comparison then, the coded system of communications instigated in Edinburgh in 1825, in its relay of complex messages, was innovatively sophisticated. Investment in technology was crucial, and illustrates that under the right circumstances the unreformed burgh government system could be effective.

Williams argues that the disadvantage of real-time communications systems such as this was the lack of ‘a durable and hence auditable record’.¹⁷¹ Under Braidwood, information was recorded carefully in incident books with notes of fires, false alarms and training undertaken. Importantly, summaries of all these were included in annual reports.¹⁷² These records were designed to record information objectively and fit into the mould of police bureaucracy more generally. On one hand they were consistent with ‘the Enlightenment’s concern for a systematic and comprehensive appropriation of social reality’, and on the other such statistics could enable political participation.¹⁷³ If the structures and frameworks instigated by Braidwood were followed precisely, conclusions about the effectiveness of the system can be drawn.¹⁷⁴ This was a move towards evidence-based policy: revisions to the system could be based on observation. In an era of experimentation in policing, such statistics would feed back in to policy debate.

Through observation and recording, Braidwood’s system anticipated problems. The spectacle of fires attracted crowds, so Braidwood used policemen to control them. Additional precautions were taken at Hogmanay with stations staffed through the night. The riot which occurred in the early hours of 1812 and led to arrest, transportation and execution, served as impetus for extension of the police system to Edinburgh, and not just those areas not covered

¹⁷⁰ J. Bunker, *From Rattle to Radio: history of Metropolitan Police communications* (Studley, 1988), pp.2, 4-5, 7-8.

¹⁷¹ C. A. Williams, *Police Control Systems in Britain 1775-1975* (Manchester, 2014), p.118.

¹⁷² Henham, *True Hero*, pp.26-48.

¹⁷³ H. E. Bödeker, ‘On the Origins of the ‘Statistical Gaze’: modes of perception, forms of knowledge and ways of writing in the early social sciences’, in P. Becker and W. Clark (eds.), *Little Tools of Knowledge: historical essays on academic and bureaucratic practices* (Ann Arbor, 2001), pp.169-70, 192.

¹⁷⁴ See Becker and Clark, ‘Introduction’, in Becker and Clark, *Little Tools of Knowledge*, p.28.

by the City Guard.¹⁷⁵ More generally, drinking, in the minds of contemporaries, made fires more probable due to carelessness in association with combustion in the home, and more deadly, as victims might not be roused to escape. The *Examiner* reported that during the 1824 fires ‘the intoxicated’ alongside the destitute and criminals were all found together in the Police Office.¹⁷⁶ Industrial technologies such as steam increased the risk of fire too. In order to record information precisely and effectively, and to exercise control over the built environment, streets were named and buildings numbered precisely under the Police Act. The same information could be used by the Fire Brigade to identify fire risks and responses.

The regulations set out the co-operative basis and clear chains of command on which the brigade was to function. When informed of fire, the main or district office would advise engine men, water officers and gas light inspectors. They also advised the Provost, water company superintendent, head engine men, bailie nearest the place on fire, Police Commissioners, Moderator of the High Constables, and the managers of gas light companies. The complexity of these arrangements is such that they are best displayed graphically. To prevent conflicting orders, fire officers were to respond only to their commanding officer, taking instructions exclusively from the Provost, and firemen only from the engine master or engine captain. This constituted an efficient network for disseminating information to various parties which formed the web of local government and governance in Edinburgh.

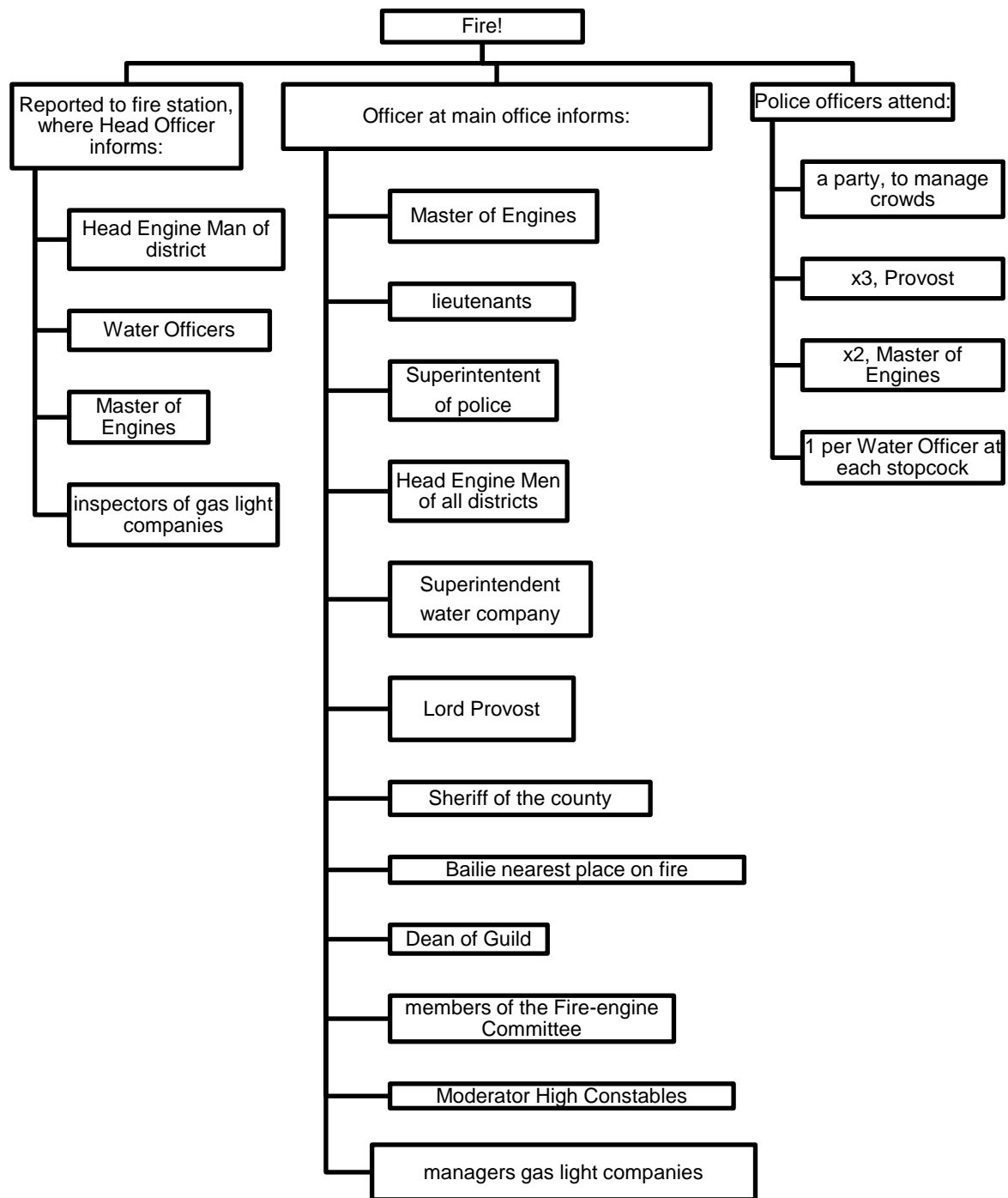
The Common Good was used to support the Society of High Constables, as discussed in chapter two. During fires, High Constables kept the crowd away from the [e]ngines and those employed about them...[and if necessary] provide men for working the [e]ngines.¹⁷⁷ Extra brawn was essential during prolonged outbreaks. So thanks to a small subvention from the Common Good, the High Constables were able to provide valuable amenity to the city. This allowed for the maintenance of the batons carried by the High Constables to keep public order. Thus even a small amount of high-impact spending from the Common Good could be very important. The Master of Engines was responsible for running the machines, maintaining them and overseeing much of the firefighting, but others had roles too. The Council effectively co-ordinated different bodies and institutions. Whilst nothing necessarily prevented the Police Commission doing any of these things, the Council’s authority made this easier.

¹⁷⁵ Laxton and Rodger, *Insanitary City*, p.49. Knox, ‘Attack of the “Half-Formed Persons”’ is the most recent account of the riot, its causes and the punishment of offenders.

¹⁷⁶ *Examiner* (21 November 1824), p.8, col. a.

¹⁷⁷ ‘Fire Regulations, Council Chamber’ (Edinburgh, 27 January 1825), NLS shelfmark 6.1519(4), pp. 11-12.

Figure 5.9: Those to be alerted in the event of fire under ETC regulations January 1825



Fire and the Common Good

There were three major aspects to the contingency function of the Common Good after the fires of 1824. Firstly, it provided emergency costs. A total of £341 was spent bringing relief to sufferers either directly or by subscribing to the general fund. Two other fires received modest subventions totally £15, indicating the scale of the Great Fire and the generous outpouring of finance in response to it. Secondly, the Common Good was used to meet the cost of the Inspector of Pipes when it could no longer be met from the land tax.¹⁷⁸ In the longer term, the accounts show a salary paid from 1825 until 1833; the lower figure in 1825 indicates that the inspector was employed for half of one year only then, and the appreciation after 1830 can be read in line with the increase in salaries over personal careers demonstrated in chapter two. In the wake of the emergency, the Council ensured on-going competency in technical matters, and this commitment could be met from the Common Good. This second aspect might be considered to be meeting a gap in what was eligible in terms of rate incomes.

Under the 1822 Police Act, police rates were capped at 1s 3d in the pound of rental value, to be divided among lighting, cleansing and watching; a further 1d in the pound could be levied to meet the cost of borrowing up to £5000 against future rate income.¹⁷⁹ Yet, whilst these could cover fire brigade costs, nevertheless the Common Good was still used to provide support. The third aspect of the Common Good's contingency function was that it provided communal benefit and alleviated pressure on police rates, in this case on the basis of an annual subscription. In the August before the fire, the Council asked the Police to take over the 'general superintendence' of the Fire Establishment, with 'an annual sum towards the proposed establishment'.¹⁸⁰ On 20 October this was increased to £50 annually.¹⁸¹ In 1827 the contribution from all parties towards the cost of the Fire Establishment was increased to 'preserve...that state of efficiency which has given general satisfaction to the public'.¹⁸² The Common Good had an important role in supporting and filling gaps in other funds, on both on-going and longer-term bases. In 1825, a larger payment supported the capital costs associated with setting up the brigade. The Common Good's flexibility could meet both one-off and recurring expenditures.

¹⁷⁸ ECA SL1/1/193, Council Record, 17 August 1825, p.62.

¹⁷⁹ 3 Geo. IV, cap. lxxviii, sections 32-33, 34, 50.

¹⁸⁰ ECA SL1/1/190, Council Record, 11 August 1824, p.110.

¹⁸¹ ECA SL1/1/190, Council Record, 20 October 1824, p.209.

¹⁸² ECA SL1/1/201, Council Record, 30 January 1827, p.150.

**Table 5.10: Charges on the Common Good connected with Fire (1820-1855)
(£ nominal) .**

Year Ending	Description	Amount	Sub-total
Subscriptions for relief			
1824	Relief of sufferers of fire	10.50	
1824	Subscription for sufferers of Great Fire	15.75	
1825		315.00	
			341.25
Inspecting Fire pipes			
1825	Salary to Inspector of Fire Pipes	9.00	
1826		18.00	
1827		18.00	
1830		19.11	
1831		32.35	
1832		38.98	
1833		41.91	
			177.35
Other Fire costs			
1821	Sufferers of fire in Cowgate	10.00	
1826	Fire-fighting costs at Newhaven	5.00	
1826	Smith work fire bells	0.66	
			15.66
Subscriptions Fire Establishment			
1825	Subscription to Fire-engine Establishment	50.00	
1825		200.00	
1826		50.00	
1827	Additional subscription	30.00	
1827	Subscription to Fire-engine Establishment	50.00	
1830		80.00	
1831		80.00	
1832		80.00	
1833		80.00	
			700.00
	Grand total		1,234.26

Note: nominal amounts. Source: database.

Contingencies and the Common Good

Within a few months of the great fire, the first modern fire brigade was established, with procedures to coordinate various agencies of local government in Edinburgh, including the Council, Police, High Constables, and insurance, water and gas companies. The Council coordinated these different bodies. Formal separation of administration did not prevent unified services. The disaster theory of urban government is a useful paradigm through which to view these events, yet the role of philanthropy, voluntary bodies and private companies suggests this should be widened to the disaster theory of urban governance. This was also a moment of visibility in terms of civic relations. The fire served as prelude to a reordering of the built environment in the Old Town, even if it took several decades before this started to receive the meaningful attention it deserved.¹⁸³ There were positive externalities to the fires.

The 1820s must be seen as a formative period for local government in Edinburgh: both policing and fire-fighting were placed on a professional footing. Edinburgh was ahead of London, where a unified fire service was not established until 1833.¹⁸⁴ The writing may have been ‘on the wall’ in terms of burgh reform, yet the unreformed Council showed it could respond to urgent situations, such as the fire and the royal visit. Reform had been complicated considerably by the precarious situation in which the burgh found its financial affairs including the Common Good. This situation partly explains the structural characteristics of the police force; a separate taxing body meant that rate income was protected from old debts. In this moment of crisis, the changes around the introduction of the police system become visible. The system under structural reform reflected in the municipal accounts identified in chapter two can be seen in greater detail when considered in terms of specific events. As costs were transferred from the Common Good to the Police Commission, with greater levels of probity, auditing and accountability, these expenses could be met through rates. There was depth to the contingency offered by the Common Good: it could meet exceptional one-off costs at short notice, for purposes as diverse as succour to those rendered destitute by disaster, and opulent banquets to monarchs, all providing positive civic publicity. The Common Good also offered subvention towards projects with public benefit in terms of both capital and on-going expenditure, alleviating pressure on the rates; this flexibility meant it could meet gaps in other small incomes. This

¹⁸³ Rodger, *Transformation of Edinburgh*, p.416; S. Ewen, ‘Chief Officers and Professional Identities: the case of fire services in English municipal government, c.1870-1938’, *Historical Research*, 81, 211 (2008), pp.124-5.

¹⁸⁴ Henham, *True Hero*, p.58.

was the power of discretionary expenditure. In this way, the Common Good, for its contingency, flexibility and immediacy, remained a hugely useful community resource.

The two incidents examined in this chapter show that the unreformed system could acquit itself creditably, whether the occasion called for pomp or urgent restructuring. Pressure for burgh reform, stemming from desire for accounting and participation, had not undermined civic legitimacy so as to challenge the value of the royal visit. Provostship was a practical office: it included fire-fighting, co-ordinating relief efforts, administering philanthropy and running a new Union Insurance company. The Dean of Guild supervised the demolition of dangerous ruins. In civic and civil emergencies alike, the Council's authority was crucial to managing Edinburgh. The Common Good was vital to this effort.

CHAPTER SIX: MUNICIPAL DIVORCE AND MARRIAGE

This chapter is concerned with what might be termed ‘municipal divorce’ and ‘municipal marriage’. Under the terms of the Settlement Act 1838, Leith was separated from Edinburgh and given a portion of Edinburgh’s Common Good to form the basis of municipal government. In 1857 the Police Commission was merged with Edinburgh Town Council, meaning that the Council would administer the Common Good and have the power to levy police rates. The ‘divorce’ and ‘marriage’ provide insights into the reform of Edinburgh’s local government. On one hand, the situation with Leith and its onerous harbour debts was both untenable and unjust. A botched attempt at privatizing Leith Docks in the 1820s showed the difficulty of reforming the inherited debts and structural anomalies. Inhabitants of Leith felt badly treated by Edinburgh.¹ William Marshall, reckoned that ‘[t]he decay of its trade, the exorbitancy of its rates, and the worthlessness of its harbour and docks, have long been favourite themes of declamation.’, and the rulers, Edinburgh Town Council, were blamed for the ‘folly, vice, speculation or corruption’ which had left it ‘saddled with a debt’.² On the other hand, Edinburgh’s piecemeal administration developed incrementally over several decades and led some to claim that multiple administrative bases for local government led to inefficiencies. There was a perceived need for separating administration of the Common Good and servicing its debts from a body with the power to levy taxation. With the Leith situation addressed and debt restructured in 1838, the powers and responsibilities of the Police Commission and the burghs of Canongate, Calton and the Portsburgh were transferred to the Edinburgh Town Council with all property, rights and duties vested in a single body.³ Edinburgh’s problems were so specific and complex that the Settlement Act 1838 really served to ‘translate’ the Burgh Reform Act to its particular circumstances.

At the heart of these two final structural reforms to Edinburgh’s local government lay the Common Good. In 1833 Leith established itself as a police burgh, but Leith Town Council did not have a Common Good. The inhabitants of Leith felt entitled to part of Edinburgh’s

¹ F. H. Groome, *Ordnance Gazetteer of Scotland*, 6 vols (London: New edition, n.d.), vol. IV pp.490-1 offers a brief outline of relations between Edinburgh and Leith and the causes of Leith’s complaints against Edinburgh.

² W. Marshall, *Considerations on the Present State and Future Prospects of Leith* (Edinburgh, 1836), pp.3, 5.

³ An Act to extend the municipal boundaries of the City of Edinburgh, to transfer the powers of the commissioners of Police to the Magistrates and Council, and for other purposes relating to the municipality of the said city. 19 & 20 Vict., cap. xxxii, section xxv.

Common Good, which it was eventually awarded under the Settlement Act 1838. With Edinburgh's debt under control, anxieties that the Council might tax to pay existing creditors were alleviated, so that the first steps towards unitary authority could be taken. However, the first attempts in 1847-48 to make Edinburgh's municipal boundaries the same as those of the parliamentary constituency were unsuccessful. It was only in 1856 that a Police Act was passed making Edinburgh Town Council fully competent as a local authority, responsible for local taxation and broadly-based urban administration. Where the Settlement Act provided answers to questions about the Common Good and to whom it belonged, the debates about the Police Bills revealed anxieties about the expansion of local government.

The difficulty of municipal marriage and divorce illustrate the tense politics around the contested boundaries of Edinburgh's political community and Common Good. The public nature of these discussions, including allegations of corruption and personal enrichment afford an opportunity to assess the character of administration, as well as highlighting new ideals of probity in public administration. On the basis of this episode it is possible to conclude that Edinburgh's Common Good was administered without corruption. At the same time the nature of these discussions highlight the tensions around transformations of local government to become more professional as well as representative, together with the need to place it on a more rational, simplified footing if it was to meet the needs of the Victorian city. Greater scrutiny and transparency were also required to meet the political demands for probity in public administration in the Victorian era.

Municipal divorce

Leith was not just Edinburgh's seaport; it was Scotland's seventh largest burgh in 1841, and a community in its own right. Leith's population in 1821 was 26,000 against 138,000 living in Edinburgh. Leith had a larger population than York or Derby for example, and was only slightly smaller than Dundee or Leicester. Yet it occupied this singular position being under Edinburgh's control.

Table 6.1: Population of selected large towns (1821)

Place	Population
Edinburgh (including North and South Leith)	138,235
Edinburgh (excluding North and South Leith)	112,235
Leith (North and South Leith)	26,000
Glasgow	147,043
Aberdeen	44,796
Dundee	30,575
Leicester	30,125
York	20,787
Derby	17,423

Notes: Leith's population would include a substantial transient population as a port town. Source: J. Cleland, *Enumeration of the Inhabitants of Scotland* (Glasgow, 1828), pp.55, 77, 79.

As stated, Leith Town Council did not have a Common Good, but received a modest annual subvention from Edinburgh.⁴ The tensions between Edinburgh and Leith in the 1830s were the product of historical developments. Edinburgh was one of the four original royal burghs, the defining characteristic of which was that they were created by the Crown with exclusive rights to international trade. David I therefore gave Leith harbour to Edinburgh with a narrow strip of land through which to access it. In 1398 Edinburgh purchased a larger strip from Sir Robert Logan, so improving the link between port and capital. In the same year Leith itself was made a burgh of barony, meaning that whilst it had fewer trading rights than a royal burgh, it could have certain trade incorporations. All of this served to enrich the pockets of the Logans but was the source of centuries of bickering and dispute: a competitor trading community had been established a very short distance from the capital.⁵ The position of taxation between goods in Edinburgh and Leith, where some goods were taxed on arrival at Leith, again in Edinburgh, and then again when moved on to be sold elsewhere made for an inefficient system and a heavy financial burden, which risked being a real competitive disadvantage.

⁴ PP (HC) 1822 (502), XV, Combined population of North and South Leith from 1821 census. Total population of Edinburgh, including Leith 138,235. *Census of Great Britain, 1821: abstract of the answers and returns*, pp.505-6; PP (HC) 1843 (498), XXII, *Census of Great Britain, 1841, Abstract of the answers and returns made pursuant to acts 3 & 4 Vic. cap. 99 and 4 Vic. cap. 7* intitled respectively "An act for taking an account of the population of Great Britain," and "An act to amend the acts of the last session for taking an account of the population." Scotland, *Enumeration Abstract*, pp.23-6, 77-8.

⁵ J. S. Marshall, *The Life and Times of Leith* (Edinburgh, 1986), pp.4-6.

It is unsurprising that the trade bodies in sixteenth-century Edinburgh made various unsuccessful attempts to force Leith traders to become Edinburgh burghesses.⁶ In 1555 Queen Mary arranged for the Leith community to purchase the superiority from the Logans for £3000 Scots in instalments, the equivalent of £600 sterling, or £88 million in 2015 money.⁷ At around this time, schemes were presented to the Council ‘for bringing the sea up to the North Loch’; whilst this was beyond the skills of the engineers, Wood notes the fact that it was ‘entertained was proof of the difficulties presented by the unfree town of Leith’.⁸ Marshall claims that the purchase from the Logans came with the expectation that Leith would become a royal burgh, but they were only ever granted the right to choose bailies.⁹ It is in the context of two civic and trading communities in competition that the tensions are best understood. The reason for Edinburgh thwarting Leith’s ambitions was two-fold: to secure trade access to the port and to avoid local competition. An independent Leith, and the loss of harbour access and revenues, would have constituted an unmitigated disaster for Edinburgh, especially if Edinburgh remained liable for the debt. A trading community required port access, and the revenue from it was vital. Yet for those in Leith, the capital constrained civic ambitions. Glasgow had become a major trading port with direct access to the Atlantic boosting its status and economy during the eighteenth century.¹⁰

How and why Leith developed into a bustling port town is not of concern here: it only matters that it did. By 1821, Leith was of some importance on its own account, but remained uncomfortably under the control of Edinburgh. This had important implications for the government both of Leith and of Edinburgh during the refiguring of Scottish local government in the 1820s and 1830s. Between 1567 and 1833, *de jure* Edinburgh appointed the bailies of Leith; but *de facto*, the tradition was that the outgoing Leith bailies nominated their successors, uncontested but subject to formal approval from Edinburgh. Irons blamed Lord Provost Trotter for ‘the final breach’ between the capital and the port, when he

⁶ Marshall, *Life and Times of Leith*, p.10.

⁷ Marshall, *Life and Times of Leith*, p.14. Sterling price based on 1560 exchange rate at http://www.scan.org.uk/researchrtools/scots_currency.htm last accessed 18 July 2016. Relative value based on share of GDP, £87.88 million from Officer and Williamson ‘Relative Value’, accessed 18 July 2016.

⁸ M. Wood, ‘The Domestic Affairs of the Burgh, 1554-1589’, *BOEC*, XV (1927), p.5.

⁹ Marshall, *Life and Times of Leith*, p.14.

¹⁰ On the nature and scope of Glasgow’s late eighteenth and early nineteenth-century trade see G. Jackson, ‘New Horizons in Trade’, in T. M. Devine and G. Jackson, (eds), *Glasgow, Volume I: beginnings to 1830* (Manchester, 1995), pp.214-38.

appointed bailies of his own choosing in 1826, with total disregard for what the people of Leith wanted.¹¹

Just as Edinburgh's local government was reconfigured between 1820 and 1856, so was Leith's. Debates over the appointment of the magistracy in Leith mirrored the discussions over Edinburgh Council's patronage of chairs at the University discussed in chapter two. The restructuring of public life to an objective representative basis was underway. Control over Leith was 'spun out' and placed on a self-governing footing when in 1833 Leith became a police burgh. The management of the Common Good however lagged behind this restructuring. The Common Good, which legally belonged to Edinburgh, was in reality a joint asset, and Leith officials wanted a fair share for their burgh. The privileged and protected characteristics of the Common Good meant that this was not a straightforward process. In 1820 it would not have occurred to Edinburgh Town Council that Leith had any right to any portion of the Common Good, other than that the shore dues be expended on the harbour under the 1787 Act.¹² These debates also raised questions about the legally privileged status of the Common Good and the bounding of Edinburgh's community, which were answered in legislation. In 1838, Leith obtained, by Act of Parliament, part of its previous superior's Common Good despite not being a Royal Burgh. Whether or not this was just is irrelevant; Parliament had intervened and transferred property granted by royal charter.

Shifting standards meant that what had been reasonable behaviour previously was now seen as corrupt in the early nineteenth century. The Burghs Commission had catalogued some egregious examples, and reform was now firmly within parliamentary purview. The only documented allegation of corruption, other than Whig objections to the Tory closed shop in Edinburgh or Tory objections to Whig domination, arose in 1823-24 with the attempt to transfer the wet docks to a joint stock company. When it was revealed that councillors were investing in the scheme, the bill was thrown out of Parliament. Investment in the scheme was then made using Common Good money, allowing Edinburgh Town Council to retain

¹¹ D. Robertson, *The Bailies of Leith* (Leith, 1915), pp.1-4; J. C. Irons, *Leith and its Antiquities: from the earliest times to the close of the nineteenth century*, 2 vols (Edinburgh, 1898), vol. II, pp.234-5.

¹² An Act for enlarging and improving the Harbour of Leith; for making a new Bason [sic.], Quays, Wharfs, or Docks; for building Warehouses; for making new Roads, and widening others, leading to and from the said Harbour; and for empowering the Lord Provost, Magistrates, and Council of the City of Edinburgh, to purchase Lands, Houses, and Areas; and to borrow Money for these Purposes. 28 Geo III. cap. 58.

some influence over the administration of this important infrastructure. Yet again this complex but flexible resource is central to understanding local government in Edinburgh.

The Leith Dock Joint Stock Company (1824-25)

Rapid changes in maritime technologies in the early part of the nineteenth century meant that ever-larger, ever-faster ships required ever-larger docks. Generally, after 1840 steam ships required increasing access to railways for the supply and distribution of freight as the scale, volume and sheer physical weight of goods moved across the country increased significantly. Previous standards, sizes and volumes of internal trade were surpassed. This meant intensive capital investment was required during the same period when the restrictive royal burgh monopoly over international trade was removed. In the 1820s much of this was unknown and could not be anticipated. What was identified was that the initial improvements in the first decade of the nineteenth century were far more profitable than subsequent expansion. New commercial competition posed a threat to the already deeply-indebted harbour in Leith.¹³ Cockburn sardonically suggested that Edinburgh Town Council ‘was the proprietor of the harbour, and superior of the town of Leith; and, as such, had the entire mismanagement of that place’.¹⁴

In 1824 it was proposed by Edinburgh Council to move the ‘Wet Docks at Leith to a Joint Stock Company’. With bankruptcy looming, this was an understandably appealing idea. It would pay off £300,000 of debt, so saving the Council substantial interest payments, and the problems of management; anger provoked by increases in charges would be directed at a private company.¹⁵ A *Prospectus* for the company appeared in the *Scotsman* in July.¹⁶ It claimed to be poised to take advantage of the ‘reduction of the rate of interest arising from the general prosperity of the country’.¹⁷ Shares of £100 were to be sold offering a projected return of up to 6.25%. Under the plan, Edinburgh Town Council would receive 350 shares in payment for money it had advanced, and would purchase 150 more.¹⁸ This represented an investment from the Common Good of £50,000. This was a debt-for-equity swap where a company converted debt it owes into shares in the diluted capital of the company. At the very least this was an imaginative approach to the problem of debt. In November, the

¹³ G. Jackson, *The History of Ports* (Tadworth, 1983), pp.43-77; and G. Jackson, ‘Ports 1700-1840’, in Peter Clark (ed.), *Cambridge Urban History of Britain: volume II, 1540-1840* (Cambridge, 2000), p.705.

¹⁴ Cockburn, *Memorials*, p.403.

¹⁵ Cockburn, *Memorials*, pp.403-404; *Scotsman* (24 July 1824), no. 474, p.561, col. c.

¹⁶ *Scotsman* (28 July 1824), no. 475, p.570, cols a-b.

¹⁷ *Scotsman* (28 July 1824), no. 475, p.570, cols a-b.

¹⁸ *Scotsman* (28 July 1824), no. 475, p.570, cols a-b.

Company held its first meeting, chaired by the Lord Provost, at which he claimed that the popularity of the investment ‘may be said to have given birth to many of the Joint Stock Companies that have started up in this city within the short space of a few weeks’.¹⁹ A public meeting of Edinburgh citizens expressed concerns at the financial injury that might be sustained by the scheme, and noted ‘that a new Port for Edinburgh would be established, either at Portobello or above Granton House, where there was a great depth of water’.²⁰

The two mainstays of popular political culture before 1832 were public meetings and exchanges through pamphlets. Complex and technical discussions involving figures were well-suited to short form publications as this allowed space for tables and calculations. Whether oral or written, these discussions could be acrimonious, and this certainly included debates over the docks. Such were criticisms of the scheme, the Town Council published a report on the docks in defence of its proposal.²¹ Strong opposition remained. The *Scotsman* argued ‘that the Town Council thought they were getting rid of a losing concern’, and that shore dues would have to be increased to meet the promised return.²² The Merchant Company resolved against the bill on 3 March 1825.²³ A petition was received in the Commons ‘from a large body in the town of Leith against transferring the Wet Docks to a Joint Stock Company’.²⁴ On 11 March Whig MP James Abercromby presented ‘a petition against the Leith Dock Bill...signed by upwards of thirteen hundred individuals, comprising almost the whole of the mercantile and shipping interests and trades of the town of Leith’.²⁵ By 12 March, the *Scotsman* concluded ‘Parliament cannot possibly now pass the bill’.²⁶ With modifications, nonetheless, the *Scotsman* came out in favour, on the basis that ‘a *Scottish Town Council* form, *ex necessitate*, the very worst hands into which the management of any funds or property can be placed or remain’.²⁷ It is worth remembering that the discussion over this scheme did not occur in a vacuum: debates about burgh reform continued, and it offered at least incremental reform. The discussion reflected anxieties specifically about the administration of the Common Good by an unrepresentative, self-electing, unaccountable

¹⁹ *Scotsman* (17 November 1824), no. 507, p.825, col. c.

²⁰ *Scotsman* (22 January 1825), no. 526, p.54, col. c.

²¹ *Report by the City Clerks to the Lord Provost and Magistrates of Edinburgh, upon the Resolutions of a General Meeting to the Merchants, &c. of the Town of Leith* (Edinburgh, 1825).

²² *Scotsman* (26 February 1825), no.536, p.129, col. b.

²³ *Scotsman* (5 March 1825), no.538, p.150, col. c.

²⁴ *Scotsman* (9 March 1825), no. 539, p.154, col. a.

²⁵ *Scotsman* (16 March 1825), no.541, p.175, col. c.

²⁶ *Scotsman* (12 March 1825), no. 540, p.161, col. b.

²⁷ *Scotsman* (7 May 1825), no. 566, p.289, col. b.

group. These stemmed from wider concerns about private profit from public life, which caused a pivot towards probity and transparency in this period.

Scandal broke at a public meeting in Leith led by members of Leith Town Council, when the Provost of Leith, ‘Mr Scarth produced a statement’: councillors, former councillors, their bankers and lawyers had subscribed for themselves and for the City a total of £172,500; but councillors had quickly sold some of their investments for £44,300. This was worse than simply profiting from public office: this was a serious matter equivalent to what would now be termed market-making. Bailie Auld called it ‘one of the vilest and grossest jobs that ever was published’.²⁸ The Lord Provost called a meeting at which Auld’s allegations were denied. It was stated that the 33 councillors subscribed, in July 1824, 52 shares in total. The Lord Provost claimed that the lawyer handling the bill encouraged him to subscribe ‘to encourage the undertaking’ which he did ‘with reluctance’.²⁹ The *Scotsman* expressed sympathy towards those ‘entrapped, it may be said, by official sanction’.³⁰ A correspondent signing himself ‘Truth’ rejected this argument, on the basis that the situation had been triggered by the Royal Bank lowering the interest rate on deposits: ‘*this circumstance alone* was the reason for all the shares being taken up’, noting the subscription had been open to all.³¹ In other words, this was the market in operation.

The situation over Leith harbour had not been solved: commercial and military requirements remained; capital-intensive upgrades were needed; the existing debts had to be serviced. The government was willing to restructure the credit it had already provided, at 3% with a sinking fund at 2%, which would pay the debt in 31 years. The Council happily accepted.³² The *Scotsman* reckoned it ‘liberal and advantageous to the community’.³³ At the heart of the debate was the issue of Leith’s status - or that of the harbour anyway. Archibald Hamilton, a Whig reformer bound to find fault with the unreformed Council if he could, suggested that ‘[t]he port of Leith, which was in fact, a part of Edinburgh, had been put up to sale by the corporation of Edinburgh, and been bid for and bought by a joint-stock company’, and suggested it was an illegal transaction.³⁴ Yet this was a complicated statement. How might a different place be part of another? How could the harbour at Leith be part of Edinburgh,

²⁸ *Scotsman* (18 May 1825), no. 559, p.318, col. c.

²⁹ *Scotsman* (21 May 1825), no. 560, p.327, col. c.

³⁰ *Scotsman* (25 May 1825), no. 561, p.333, col. d.

³¹ *Scotsman* (28 May 1825), no. 562, p.338, cols c-d.

³² *Scotsman* (11 June 1825), no. 566, p.375, col. a.

³³ *Scotsman* (11 June 1825), no. 566, p.374, col. c.

³⁴ *Hansard*, HC, 20 May 1825, vol. 13, cc. 793-6.

rather than Leith? This conflicted situation had partly arrived because the flexibility of the Common Good had both enabled debts to be accrued and for speculation in the joint stock company.

Hypothecation and the Common Good

The 1788 Act which permitted the Lord Provost to improve the Harbour and build new docks and warehouses, also allowed him to borrow money against the security of the Common Good.³⁵ As already demonstrated, this was so very far from remarkable. But the Council's borrowing had forced a structural change in the Common Good; this was important as it was this bisection that enabled the separation of shore dues and their transfer to Leith. The Act required 'an exact account, distinct and separate from the other articles of [the] [C]ommon [G]ood, of the whole free revenue arising and paid to them on account of the harbour...'.³⁶ This hypothecation – where one revenue was assigned to a particular purpose – was a crucial structural alteration in the future use of Edinburgh's Common Good. As has been established, the primary characteristic of the Common Good was its flexibility: it could be applied to any purpose. With hypothecation, however, the Council was obliged to spend the income on certain elements on purposes specified by Parliament. This fracturing and assignation to specific purposes therefore represented a fundamental change.

When it was revealed that several Councillors were shareholders in the new joint stock company and the bill was thrown out, the MP James Abercromby decried it as 'one of the most barefaced and shameful jobs ever brought into the House'. The failed bill cost £4000 which was paid from the Common Good.³⁷ For Leith, the process had been positive insofar as it had 'creat[ed] a public spirit in that prostrate place'.³⁸ As an anonymous Edinburgh diarist noted, the bill was thrown out 'to the great joy of the Leith people'.³⁹ A month later, the Government provided the first of several loans to the Council to pay for the Wet Dock debts.⁴⁰ This was a crucial moment in the settlement of Edinburgh's affairs with Leith and the harbour. Firstly, part of the Common Good was hypothecated. Secondly, Parliament had directly intervened in the management of Edinburgh's Common Good.

³⁵ 28 Geo. III, cap. 58.

³⁶ Quoted in *Scotsman* (12 March 1825), no. 540, p.161, col. a.

³⁷ Irons, *Leith and its Antiquities*, vol. I, p.210.

³⁸ Cockburn, *Memorials*, pp.404-405.

³⁹ 23 May 1825, in D. G. Moir, (ed.), 'Extracts from an Edinburgh Journal 1823-1833: Part I, to 1828', *BOEC*, XXIX (1956), p.162.

⁴⁰ 25 June 1825, in Moir, (ed), 'Extracts from an Edinburgh Journal', p.162.

The debate in Parliament saw objections raised to the Bill because the Council, as Trustees over the Harbour for the benefit of Edinburgh, were attempting to ‘entered into the transaction for their own benefit...guilty of a gross breach of trust’ (Abercromby); Grant suggested the secondary sale of shares held by Magistrates would be illegal, ‘within the scope of the Bubble [A]ct, for the [C]orporation had clearly speculated’.⁴¹ Yet all this was said in Westminster with attendant parliamentary privilege, meaning the speakers were immune to libel actions unless they repeated the allegations outside Parliament – which they did not. Without an audit trail or enquiry, it is impossible to know what had happened. However, an interesting point of comparison can be made: Leicester Corporation had spent a large sum of money fighting an election to return the political candidate of their choice in the 1826 election. So great was the cost, substantial amounts of land had to be sold. Though this drew some criticism it was entirely legal, yet the only possible benefit from it was political.⁴² These are not directly comparable events, but may suggest that different standards of probity applied in public life in Scottish local government than English.

The suggestion of illegality or corruption is important because it was the only claim of outright corruption against Edinburgh Council in the period. Individuals such as Cockburn who were hostile towards the Council would likely have made more allegations against the Council if they had been able. As established in the introduction, this was a period in which new expectations made it increasingly unacceptable to make private profit from public life. Allegations were made that Councillors were trying to enrich themselves through the sale; these quickly caused the bill to be thrown out of Parliament, but no attempts at prosecutions followed. There were no real consequences. It seems that a plan to remove a political and economic liability from the Council’s balance sheets went wrong. The intention had been to transfer the docks to private hands, from whom money would be raised to improve the harbour and increase income. Yet the scheme ran ahead of itself, just as John Galt’s Provost Pawkie found that raising loans to repair the church attracted a surplus of offers.⁴³ It would be possible to place a harsher interpretation on the events, to argue that the Councillors were attempting to profit, but no details of this ever appeared. At worst it was an inept attempt to find a solution to the problem; it seems unlikely that jobbing took place, simply because the injured parties would surely have mounted civil claims. That no public outcry materialised suggests a mixture of incompetence with opportunism. The only verdict that could be

⁴¹ *Hansard*, HC, 20 May 1825, vol. 13, cc. 793-6.

⁴² See Noble, ‘Common Good and Borough Reform’, pp.43-45.

⁴³ J. Galt, *The Provost* (Edinburgh, 1936 [1822]), p.85.

returned would be one of ‘not proven’. More significantly, if this is the worst accusation to be held against the Council, then it suggests there was a reasonable level of probity in public affairs.

Self-government and the Common Good

Cockburn reckoned that ‘Leith had suffered *from want of representation*’ which was remedied incrementally.⁴⁴ The addition of police powers in Leith in 1805 and the right to choose magistrates in 1827 are two of the most important pre-independence landmarks. Where bankruptcy in 1833 posed embarrassment and difficulty for Edinburgh, for Leith it presented opportunity. Leith had enthusiastically adopted the powers available under the 1833 Burgh Police Act, at which time it was granted an MP to represent its interests in Parliament. When Edinburgh’s newly-reformed Council was suffering from the ‘legitimacy deficit’ argued above, Leith was enjoying new powers. It had sixteen councillors including a Provost, four Bailies and a Treasurer.⁴⁵ Leith did not have its own Common Good, as the embattled and bankrupt Edinburgh Town Council – or possibly its creditors – owned these incomes. Leith applied to the Trustees for Edinburgh’s Creditors in order to gain the Petty Customs collected on shipping at the port. There had been legal uncertainty over title to them, but in any case the Trustees were bound to pay creditors; if they were ruled inalienably Edinburgh’s, then they could not be transferred to Leith simply because Leith Council felt entitled to them. Marshall notes that accordingly, Leith lived ‘[f]or the first five years’ on credit, so when they did gain access to the Common Good, there were already considerable debts to pay.⁴⁶

As far as Leith was concerned, Edinburgh restricted the right to self-government, and appropriated the various harbour revenues and customs, retaining those not liable for the harbour costs, and offering only limited support from the Common Good. Returning to the data discussed at length in chapter two, the expenditure on Leith varied, but on non-harbour items was relatively low. Ironically, despite the fact that borrowing to improve Leith’s docks and harbour bankrupted the city, Edinburgh spent very little on other improvements or government in Leith.

⁴⁴ Original italics. Cockburn, *Memorials*, p.404.

⁴⁵ Marshall, *Life and Times of Leith*, p.169.

⁴⁶ Marshall, *Life and Times of Leith*, p.172.

**Table 6.2: Common Good expenditure at Leith:
Civic and harbour expenses, (£ fiar) (1820-38).**

Year Ending	(a) Leith General	(b) Leith Town Clerks	(a+b) Leith Combined	(c) Harbour	(a+b+c) Leith inc. Harbour	Total Common Good Expenditure	Leith Combined (%) of Total
1820	255	97	352	1,799	2,151	28,415	1.2
1821	248	92	339	799	1,139	31,998	1.1
1822	109	92	201	3,795	3,996	24,423	0.8
1823	265	95	360	173	533	25,627	1.4
1824	4,686	106	4,791	90	4,881	31,473	15.2
1825	137	134	271	135	406	32,200	0.8
1826	143	111	254	431	685	35,052	0.7
1827	133	188	321	10,466	10,787	32,665	1.0
1829	349	29	378	8,236	8,614	16,823	2.2
1830	345	29	373	3,832	4,205	17,795	2.1
1831	358	27	385	2,710	3,095	15,806	2.4
1832	313	26	339	1,923	2,262	15,324	2.2
1833	300	25	325	7	332	14,160	2.3
1836	105		105	390	495	11,469	0.9
1837	79		79		79	9,814	0.8
1838	796		796		796	26,022	3.1
Mean	539	81	604	2,485	2,778	23,067	2.4
S. D.	1,084	49	1,092	3,109	3,032	8,232	
C. V. (%)	201	60	181	125	109	36	

Notes: 1. prices adjusted using smoothed fiar prices, indexed to 1828; 2. only good full-year datasets used, to 1837-38, after which neither Leith nor Harbour expenditures continued to any degree; 3. standard deviation and coefficient of variation given to integer value; 4. the expenditure in 1824 related to the purchase of the Old Excise Office £1847 and Old Custom House £2502 adjusted and rounded; 5. prices rounded to nearest pound.

Important aspects of Edinburgh's expenditure on Leith are evident from an examination of Table 6.2. Firstly, the amount spent was very modest - an average of £604 per year, 2% of Common Good expenditure. The spike in 1824 was caused by the capital spent on the Old Custom House and Old Excise Office – at nominal prices, purchases at £2,383 and £1,759 respectively. Beyond this, the argument that Leith was neglected and not of interest to Edinburgh Town Council gains added weight from these figures. As it was, Leith constituted

12% of the combined population but received only 2% of expenditure, notwithstanding the separate and substantial investment in the harbour.⁴⁷

The traditional view is that Edinburgh ruthlessly exploited Leith for revenue whilst thwarting civic and commercial ambition in the town. This is partly supported by the statistics, but it can likewise be problematized. Just how much of Edinburgh's Common Good income ought to have been applied to Leith? The problem was in reality systemic. This poses the obvious question: were Leithers being short-changed? The income taken from the harbour was inadequate to even service what were substantial debts, which were as a consequence unsustainable; moreover, additional capital investment was necessary to bring services to the standard required. Leith thrived largely because it was a port. Had no investment been made, it is likely Leith would have been of little consequence. The harbour and Leith were not one and the same, but the issue was connected: from Edinburgh's perspective, Leith had to be restricted in its political power and ambition in order that revenues could be collected; Leith's harbour and docks had absorbed very large sums of money borrowed against security of the Common Good.

In 1827 the Leith Municipal Bill passed, allowing Leith to choose its own magistrates and 'also a Sheriff Court and other advantages'.⁴⁸ This was largely a response to Trotter's disregard for Leith, where the population sought 'as much self-government as can be obtained from the Legislature'.⁴⁹ This resulted in a resident sheriff and regular courts.⁵⁰ In 1833, a more significant development occurred when Leith became a parliamentary burgh, though this did not resolve the situation.⁵¹ Firstly, Leith representatives still sought its share of the Common Good. However, even if Edinburgh Town Council had been inclined to hand over a share of this valuable asset, it would have been unable to do so due to the bankruptcy proceedings. Secondly, Edinburgh Town Council still appointed deputies to the Admiralty Court and had appointed the Provost of Leith as Admiral and bailies as Admirals Depute who 'depended entirely on the good will of the Edinburgh Town Council, in making the

⁴⁷ Population figures taken from 1841 census, which listed Edinburgh as having 138,182 and Leith as 20,433. Census of Great Britain, 1841, Abstract of the answers and returns made pursuant to acts 3 & 4 Vic. c.99 and 4 Vic. c.7 intitled respectively "An act for taking an account of the population of Great Britain," and "An act to amend the acts of the last session for taking an account of the population." Scotland. Enumeration Abstract. PP (HC) 1843 [498] XXII.597, pp.24-6.

⁴⁸ '26 June 1827' in Moir, (ed), 'Extracts from an Edinburgh Journal', p.177.

⁴⁹ '14 May 1827', in Moir, (ed), 'Extracts from an Edinburgh Journal', p.177.

⁵⁰ Robertson, *Bailies of Leith*, pp.3-4, 15.

⁵¹ Robertson, *Bailies of Leith*, p.15.

appointment each year'.⁵² This reform then was in line with the package of reforms outlined in the introduction, specifically in terms of a move towards representative and accountable government in place of nominations and place-men.

Boundaries and settlement

Marshall claims that the 'magistrates [of Leith] did not know the limits of their own jurisdiction' before the 1827 Leith Police Act.⁵³ This definition was important in the face of Edinburgh's seemingly unstoppable expansion. The 1827 Act was a turning point as representation, autonomy and spatial bounding go hand-in-hand. In the early nineteenth century, local boundaries mattered a great deal. Upon their precise determination rested issues of rates, taxes, belonging and identity. Snell has observed the ferocity with which demarcations were observed by the agricultural labourers in England and Wales, where a sense of identity and Poor Law settlement rested on location.⁵⁴ The sense of otherness experienced from neighbours in an adjacent glen or town in Scotland was no less fiercely felt.⁵⁵ The practice of riding the marches combined demarcation and features of the carnival.⁵⁶ Location conferred identity and privileges. The benefits of English commons were valuable to those who had paid their burgess-dues, but accordingly this belonged to a narrower section of the community. Similar restrictive practices in Scotland determined that membership of crafts and trades within burgh communities constituted personal capital. Yet this does not account for inter-urban civic rivalry, which could be fierce. Indeed, Barrie suggests that such competition was a significant factor behind burghs promoting police acts.⁵⁷ Alternatively following suit could simply reflect observation and copying examples of successful measures.

In 1833 the Burgh Police Act granted Leith some degree of authority and autonomy. The Magistrates had the ability to 'bite' but lacked teeth. The Settlement Act of 1838 restructured Edinburgh's debt and granted Leith substantial Common Good resources. Under the Act, 'the said City of *Edinburgh*, and the Town of *Leith* shall be and the same are hereby, in all

⁵² Admiral here was an antiquated term for Water Bailie rather than a denomination of naval rank. Robertson, *Bailies of Leith*, p.77.

⁵³ Marshall, *Leith*, p.173.

⁵⁴ K. D. M. Snell, *Parish and Belonging: community, identity and welfare in England and Wales, 1700-1950*, revised edition (Cambridge, 2009 [2006]), pp.35-41.

⁵⁵ B. Smith claimed that Shetlanders would beat children during perambulation of boundaries during the early nineteenth century, 'to make it better remembered'. 'What is a Scattald? Rural communities in Shetland, 1400-1900' in B. E. Crawford (ed.), *Essays in Shetland History* (Lerwick, 1984), p.104; B. Smith, *Toons and Tenants: settlement and society in Shetland, 1299-1899* (Lerwick, 2000), p.44.

⁵⁶ See Kenneth R. Bogle, *Scotland's Common Ridings* (2004), pp.103-24.

⁵⁷ Barrie, *Police in the Age of Improvement*, p.107.

the Civil and Municipal Relations thereof, separated and dissevered'.⁵⁸ Those parts of the Common Good and 'all the Customs, Rates, Imposts, and Market Dues, of whatever Description, heretofore leviab[e]...within the Boundaries of the said Town...are hereby transferred'. The sum of £500 was also to be paid 'in lieu of all [c]laims on account of the Common Good'.⁵⁹ The Magistrates of Leith were also empowered to purchase the feudal superiority of Leith owned by Edinburgh.⁶⁰ However there must have been a great deal of relief. When the Bill was at Committee stage, the *Scotsman* reported:

The members present were the Chancellor of the Exchequer, Mr R. Steuart, Mr Labouchere, Mr Gibson-Craig, Sir Wm. Rae, Sir J. Graham, Mr Hope Johnston, Mr Warburton, and Sir George Clerk. When such a fairly constituted committee has unanimously approved of the settlement, it may be considered as already carried into effect.⁶¹

The Settlement Act shows three important aspects of the state of local government in Edinburgh in 1838 and the status of the Common Good. Firstly, Edinburgh was deprived of valuable assets. That there was little outcry shows that on some level it was known that the throttling of Leith was unfair. It also highlights the urgent need for resolution of the City's affairs at any price. Secondly, the privileged nature of the Common Good linked physically and geographically to place was demonstrated when those parts collected within Leith were transferred to the Magistrates there. In a sense, a moral argument was made about to whom the Common Good ought to belong, so spatially bounding it. Thirdly, most importantly, through the resolution of affairs, Edinburgh's local government finally was reformed as intended in 1833. In effect the Settlement Act served to 'translate' the Burgh Reform Act to Edinburgh's and Leith's circumstances. A progression from the reform-era administration was now possible.

⁵⁸ 1&2 Victoria cap. 55, p.460.

⁵⁹ 1&2 Victoria cap. 55, pp.460-61.

⁶⁰ 1&2 Victoria cap. 55, p.462.

⁶¹ *Scotsman* (30 May 1838), p.2, col. c.

Municipal marriage

Mr Clark...would like to see the city of Edinburgh as one great family, but he would not like to have it so unless upon the principle of justice and equity.⁶²

Ten years after the Settlement Act 1838, Edinburgh Council turned to rationalize its boundaries to reflect the true extent of Edinburgh's urban form, and to transfer police powers and responsibilities to one unified body. All that stood in the way were politics. In order to make what Mr Clark referred to as 'one great family' would require extensive negotiations with various small local government bodies. Clark addressed St Mary's Chapel with these remarks, just one such body that would have to be persuaded to end its existence. The hard work had been done. The Council's finances were healthier and restructuring meant taxation could not be used to pay off existing debts secured against the Common Good. Moreover, public affairs were conducted with greater probity and transparency, with Councillors chosen by a property-qualified adult male electorate. It was no longer necessary to separate police and municipal finances or their administration. All this paved the way for more radical reorganization of Edinburgh's local government bodies. Police experiments – in the broad Scottish sense of the term – had been successful, bringing order to the streets: watching, lighting, paving; a fire-brigade had been established too.

Nonetheless, certain anomalies remained, the most noticeable of which was the dual administration. This system was a product of three factors. Firstly, the experimental nature of policing services, indicated by the short-term nature of the acts; secondly, anxieties about debts meant taxation powers were maintained separately from Common Good debts⁶³; thirdly the old councils had been so unrepresentative it was not reasonable for them to have broad, general taxation powers. Yet the efficacy of the police system had been proved, the Council's debts had been restructured, and there was some element of popular election – albeit in terms of middle-class male ratepayer suffrage only. With these problems set aside, dual administration was now seen as a wasteful, irrational structure. The Council, after all, held much control over the Police Commission through Councillors appointed *ex officio* General Commissioners. The merging of these new powers and resources with those of the Council and the simplification of administrative structures appeared logical to many at the time.

⁶² Mr Clark, quoted at meeting in St Mary's Chapel in 'Municipal and Police Bills', *Scotsman* (29 January 1848), p.3, col.f.

⁶³ D. Barrie, *Police in the Age of Improvement: Police Development and the Civic Tradition in Scotland, 1775-1865* (Cullompton, 2008), pp.111-2; S. H. Turner, *Local Taxation in Scotland* (Edinburgh, 1908), pp.183-6.

This marriage partly reflected a general trend toward unification, but delays in Edinburgh were a product of political problems, the denouement of the bankruptcy in the 1830s and the administrative stasis, legitimacy deficit and collapse in confidence in the Council attendant upon this. All of these had slowed the process as the move towards a unitary authority would only take place after reform of the electoral basis of the Council, the reordering of its financial affairs, the winding up of the bankruptcy, and the full separation of Leith. The municipal divorce and municipal marriage were fundamental to the reordering of the power structures in Edinburgh in the middle of the nineteenth century. The amalgamation and consolidation of powers was not straightforward. The first attempt in 1848 failed due to political opposition, and it was not until 1855 that a bill was passed. In the objections raised to this reform that many would see as both rational and inevitable, anxieties about the changing nature of government were expressed.

The failed Municipal Extension Bill of 1848

Barrie notes that Glasgow's 1846 Municipal Police Extension Bill, which ended a system of dual administration similar to Edinburgh's, provoked 'widespread opposition, illustrating that for many amalgamation was not simply a tidying-up process'.⁶⁴ Indeed for Barrie, drawing on the work of Carson and Idzikowska: 'class struggle was at the root of police commissions' incorporation'...[as] bourgeois-controlled councils intent upon extending their grip on the local state'.⁶⁵ In Glasgow, much of the support for independent police administration and resistance to the bill came from less-affluent parts of society.⁶⁶ Nonetheless in 1846, Glasgow's municipal and police authorities and boundaries were successfully merged.

The following year, the Lord Provost of Edinburgh, Adam Black, approached the Lord Advocate about a similar arrangement for Edinburgh. With the Police Commission willing to co-operate, it seemed unlikely that it would meet insurmountable opposition.⁶⁷ Yet Edinburgh's case was distinct from Glasgow's. The complexity of Edinburgh's situation was such that one bill was required to transfer the powers of Edinburgh's Police Commission to the Council, and another to expand municipal boundaries. In addition, City Clerk John Sinclair claimed the Police Commission Bill was 'not as a competing measure with that of

⁶⁴ D. G. Barrie, "'Epoch-making" Beginnings to Lingering Death: the struggle for control of the Glasgow Police Commission, 1833-46', *Scottish Historical Review*, 85, 2, 222 (2007), p.257.

⁶⁵ Barrie, 'Epoch-making', p.255.

⁶⁶ Barrie, 'Epoch-making', p.272.

⁶⁷ J. Sinclair, *Case for the Extension of the Municipal Boundary of Edinburgh and the Transference of the Powers of the Police and Paving Boards to the Town Council* (Edinburgh, 1855), p.62.

the Town Council, but to be substituted in the event of its [the Town Council's] failure'.⁶⁸ Despite the initial promise, the two primary bills were defeated, and the substitute police bill was instead passed.⁶⁹

Yet in Edinburgh, where the 1847-48 bill was successfully defeated, the objects were of a fundamentally different character, highlighting the distinctive experience of Edinburgh. The politics here can be characterised in four ways. Firstly, tensions between the old and new political regimes were more subtle than the Tory and Whig characterization they are generally given. Secondly, the fragmentation of local society after the Disruption cleaved congregations in two between those remaining part of the Church of Scotland, and those leaving to join the new Free Kirk, exacerbated disagreements over the payment of the annuity tax to support clergy of the Church of Scotland. Thirdly, the mosaic of different overlapping boundaries and jurisdictions meant different bodies were at odds over amalgamation, since it seemed likely some would lose their positions in public life. At the same time, this meant that offices were held by a relatively small section of society, almost threatening a return to the pre-reform political system of power concentrated in the hands of a small clique. Fourthly, whilst tensions between Edinburgh and Leith had been substantially resolved in 1838, a certain amount of civic rivalry remained and added a dynamic to this kind of discussion.

The issue in hand was more than just tidying up some administrative boundaries and strengthening police powers. The legacy was that of extensive borrowing against the Common Good, and anxieties in response to this, leading to complex jurisdictions with overlapping boundaries. The fractured nature of the administration of the actual settlement or inhabited area, the *de facto* city rather than the *de jure* boundaries was irrational and unjust. Indeed, these small burghs should be thought of like old, unreformed corporations: limited in funds and powers, and characterised by the old-style payments and perquisites by which they expended those funds which they did have. Within the parliamentary boundary, a number of bodies other than the Town Council were responsible for public administration. The 'City proper' was divided into the ancient and extended royalties, broadly commensurate with the Old and New Towns. Beyond this, the complexity was such that City Clerk John Sinclair had

⁶⁸ Sinclair, *Case for the Extension*, p.63.

⁶⁹ Laxton and Rodger, *Insanitary City*, p.140.

to produce a 73-page pamphlet to explain to residents the issues and what the proposed reforms sought to achieve.⁷⁰

The Canongate was a burgh of regality, run by a bailie appointed by Edinburgh Town Council, and two others whom Edinburgh allowed rate-payers to choose; its funds were derived from the Watergate Customs guaranteed by the North British Railway to reach £200 annually, and £60 which the Police Commission paid it for the manure from the roads.⁷¹ The Portsburgh was a barony which fell within St Cuthbert's Parish, a similar position to the Canongate, except its sole income was £30 from the Police Commission annually; its triumvirate was appointed in the same fashion. Edinburgh Town Council were feudal superiors over Calton, and appointed one baron whose sole job was to appoint constables, and it had no funds. The eight Southern Districts lay beyond the south of the city, and had jealously guarded their rights as the city had expanded, making these important lands. In microcosm, these were similar issues to those with Leith, but could be coerced more effectively; they also benefited much from Edinburgh's local government.

The Police Commission had attempted to hand over its jurisdiction along Leith Walk, but Leith Police Commission refused fearing greater financial burden than any added funds would defray.⁷² This was not mere 'empire building': the real issue was 'who should pay?' A report by a special committee of Leith Police Commissioners feared this move was 'calculated to encrease [sic] the burdens on the community without any corresponding advantage'.⁷³ Debates over such matters show how useful it was to have the Common Good with its flexible, non-rateable supply of funds. Instead the Leith Police Commission sought a bill to consolidate power locally in Leith 'to amalgamate the Leith Paving Board, with the Police Commission, and to authorize the road money to be applied in repairing streets'.⁷⁴ The same committee also felt that as far as amalgamation went, they would be as well to wait – in Edinburgh 'large interests are involved', but Leith could wait for the general act.⁷⁵

The Police Commission in Edinburgh could levy rates in order to achieve a broad range of objectives. The Paving Board was one of the 'leading opponents of the Municipal Extension

⁷⁰ Sinclair, *Case for Extension*.

⁷¹ Sinclair, *Case for Extension*, pp.8-10.

⁷² Sinclair, *Case for Extension*, p.14.

⁷³ *Report by the Special Committee of the Commissioners of Police anent the Bill to be introduced by the Town Council for the abolition of the Police Commission and other Public Trusts of the Town* (Leith, 1847), p.3.

⁷⁴ *Report by the Special Committee*, p.3.

⁷⁵ *Report by the Special Committee*, p.4.

Bill of 1848'.⁷⁶ Certain key roads had been maintained by the Council from the Causeway Mail which was a tax on coaches and carts, and some petty port customs. These had been applied to road upkeep customarily until 1717, when these were translated to the Ale Duty; this tax was abolished under the Settlement Act in 1838. After this date, roads were maintained by a tax known as composition. The Council had transferred this power to the City of Edinburgh Paving Board in 1846, ostensibly to tidy up affairs, reflect the broad constituency of its tax base, and remove physical barriers to communication and trade in the toll bars set up within the parliamentary burgh. In 1848 it had presented sufficient challenge to stop the previous bills. At a special meeting of the Police Commission, Duncan McLaren reckoned that 'the abortive attempt to pass the bill of 1848-49 had cost £2718' and many criticised Black for this.⁷⁷ In 2015 this would be £8.5 million.⁷⁸ The bill's promoters were sufficiently aware of the problems to have this element of contingency, as reflected in Black's assertion to the Council that he:

would go up to Parliament endeavouring to get both bills; but if it so happened that they only secured the Municipal Bill, the result would be simply that the powers possessed under the present Police Bill would be transferred from the Commissioners to the [T]own Council. This would therefore make them no worse than they at present were; and they could repeat the application for the Police Bill next year.⁷⁹

The systems under which local government was administered varied so wildly that it can be likened to a miniature version of burgh reform. This complex web of boundaries and divisions in the administration of public affairs might at best be described as irregular. It also constrained which citizens could contribute to different parts of public life: there were, by Sinclair's calculation, 193 officers to these various bodies. Each of these bodies appointed its own officials and administrators. As they became more numerous, the Council was spending more money even if the same officials occupied roles for more than one body. Moreover, these different bodies presented a 'constant necessity for mutual communication', slowing down government, and increasing the administrative burden.⁸⁰

The spatial element was central: in reality all these rate-payers lived in Edinburgh and received the benefit of most services. For example, when George IV visited, and the answer

⁷⁶ Sinclair, *Case for Extension*, p.16.

⁷⁷ It should be noted that this included costs borne by both the Police Commission and Town Council. *EEC* (20 October 1855), p.3, col. a.

⁷⁸ Officer and Williamson, 'The Relative Value of a UK Pound', accessed 16 August 2016. Inflated using economic cost.

⁷⁹ *EEC* (20 January 1848), p.3, col. a.

⁸⁰ Sinclair, *Case for Extension*, p.42.

to the question ‘who will pay?’ was the Common Good of the city, the inhabitants of the adjoining districts benefited. Sinclair calculated the rates paid in each place, varied between 4s 10¼d in St Cuthbert’s, 5s 4d in South Leith, 5s 7d in the City, and 6s 2¼d in the Canongate.⁸¹ In nineteenth-century politics any scheme risked failure if there was a public perception of a risk of a new or greater burden, again underscoring the usefulness of the Common Good as a cushion in terms of the impact of local taxation. Before the advent of Chamberlain’s civic gospel, there was little appetite for the expansion of municipal government beyond that which was strictly necessary.

Further complications surrounded the differing jurisdictions of police courts. The role of magistrate as discharged by councillors is not a concern here, but it was important at the time insofar as determining who might be tried by whom, depending on where the crime had been committed. The issue of uniform administration was pitted against professional qualification in the press. Councillor Robert Ritchie complained that the Police Consolidation Bill would legalize ‘the private whipping or flogging of juvenile offenders’.⁸² The debates around criminal jurisdiction revealed debates about what the role of professional expertise in public life should be: there were deep concerns about the dispensation of summary justice by those without expert training.

Much of the friction that led Parliament to reject the bill came from various bodies – those which might be termed ‘statutory authorities for specific purposes’, such as the City Paving Board, alongside smaller local authorities, such as Canongate. As Black complained, it was impossible to solve problems ‘without injuriously affecting the interests of individuals [who]... are apt to magnify into a ruinous infliction what may prove only a trifling inconvenience’.⁸³ These overlapping, contested and conflicted jurisdictions generally had two consequences for any reform programme: firstly, they had a tendency to jealously guard their fiefdoms, prestige, control, and theatre of operations in which individuals could contribute to public life, where men ‘naturally assume a kind of corporate feeling in managing the affairs of their peculiar trust’.⁸⁴ Secondly, they related to a rate-paying population anxious to pay as little by way of taxation as possible, at any cost. The debate around the merger consistently revolved around anxieties from populations at risk of being taken under control of the city; as it was they had enjoyed many benefits without having to

⁸¹ Sinclair, *Case for Extension*, p.61.

⁸² *EEC* (7 February 1848), p.4 col. E.

⁸³ Adam Black, *A Vindication of the Municipality Extension and Police and Sanatory Bills proposed by the Town Council* (Edinburgh, 1847), p.3.

⁸⁴ Black, *Vindication*, p.5.

pay for them. Reform would correct this injustice, and in this regard, anxieties about rate-paying. Concerns were expressed by an anonymous pamphleteer that ‘it would be inconsistent with law, justice, or common honesty, to impose...burdens which at present confined exclusively to the inhabitants of the royalty’.⁸⁵ By merging these separate bodies who wanted to remain part of the county, it was feared it would ‘create compulsory communities’.⁸⁶

Intersecting with concerns about new areas being subject to city control and rates were the rows about the annuity tax which paid for the stipends of ministers at the Church of Scotland kirks in Edinburgh city. The disinclination to pay tax accompanied by anti-Establishment views made this a doubly-bitter pill to swallow. After the Disruption in 1843 this became politically toxic. Black’s assurances that ‘[t]he Bill provides that the annuity *shall not* be extended, and that the poor’s rates shall be left as at present, under the management of the different parochial boards’, whilst insufficient to win over the population, gave voice to these anxieties.⁸⁷ The real fears were of the expense ‘which may fall upon landlords of small houses in carrying out the sanitary clauses of the Police Bill’.⁸⁸ The concern was the prospect of a 2d in the pound tax, which Black pointed out was the ‘maximum’.⁸⁹ Questions of trust were implicit in discussions, despite a change of personnel and a generational gap.

One of the arguments which surfaced centred on manpower. On one hand, the new all-powerful body would be the ideal place for the best men to serve the public, and by expanding its territorial reach, open up this opportunity to a much larger pool of a few thousand ‘who are in condition to give their services to the public’.⁹⁰

if the office of magistrate is considered as a privilege, it is unjust that three-fifths of the inhabitants should be deprived of it; if it is felt as a burden, it is equally unjust that it should be imposed on the two fifths.⁹¹

These disagreements were enough to discourage Parliament from intervening with legislation. Indeed, Parliament sent an official to take evidence before legislating. Robert Macfarlane was forced to conclude that the bill had little chance of passing through the Commons.

⁸⁵ *Remarks on the Lord Provost’s Vindication of the Municipality Extension and Police and Sanitary Bills Proposed by the Town Council* (Edinburgh, n.d.), p.10.

⁸⁶ *Remarks on the Lord Provost’s Vindication*, pp.16-17.

⁸⁷ Black, *Vindication*, p.7.

⁸⁸ Black, *Vindication*, p.8.

⁸⁹ Black, *Vindication*, p.8.

⁹⁰ Black, *Vindication*, p.5.

⁹¹ Black, *Vindication*, p.5.

The concerns may be placed into three categories. Firstly, the most stringent opposition to the transfer of police powers to the Council came through smaller and legacy bodies, such as the parish boards and Paving Board. In some cases, this represented the very rump of the Old Council. The *Scotsman* in reporting a meeting of the Parochial Board of the Parish of St Cuthbert noted that the Old Lord Provost, Mr J. Learmonth of Dean, had objected. He was ‘satisfied that a great proportion of the members of the Town Council did not wish this bill; and thought it very likely that the whole measure emanated from one individual – viz., the Town-Clerk’.⁹² The anonymous respondent to Black’s pamphlet praised the Middle District Roads Paving Board – ‘well managed by the existing Paving Board, composed of gentlemen having a variety of interests, and who thus form a check upon each other. But in the hands of the Town Council there is a danger of their being administered partially and inefficiently’.⁹³ The most important thing which this shows is that there was a keen political edge to this discussion, with concerns the Whig Council would take over administrative responsibilities presently vested in institutions where Tories had managed to maintain some powers after burgh reform.

Secondly, religion and the vexed issue of the hated Annuity Tax came to bear on the affair. After the Disruption in 1843, the issue of paying for the Church of Scotland by taxing all members of the population rather than its adherents became politically-toxic, as non-conformists were forced to pay for the Church of Scotland as well as for their own minister.⁹⁴ In their refusal to pay this, some were sent to prison, becoming instant martyrs in the process. Finally, jurisdictions were a pressure point. The area over which magistrates might be allowed to exercise criminal jurisdiction was contentious, such as the extension of the ‘absurd and oppressive jurisdiction of the Dean of Guild Court’.⁹⁵ The crowded and overlapping nature of so many boundaries only exacerbated the situation. Even if the slow resolution of affairs with Leith helped the position, there was still a great deal of tension over the matter. A meeting of Leith Police Commissioners was concerned at the risk of ‘extending Police Jurisdiction over the whole municipal boundaries’, found the measures ‘unnecessary, and inexpedient’ and were especially concerned that some areas near Leith currently ‘included in the present Edinburgh Police Bounds’ would simply cost them money. The same concerns were articulated about the loss of the Leith Paving Board and the

⁹² *Scotsman*, 29 September 1855, p.3 col.E. The *EEC* reported Learmonth as claiming it ‘emanated entirely from the Town-Clerk’ (29 September 1855), p.3 col. A.

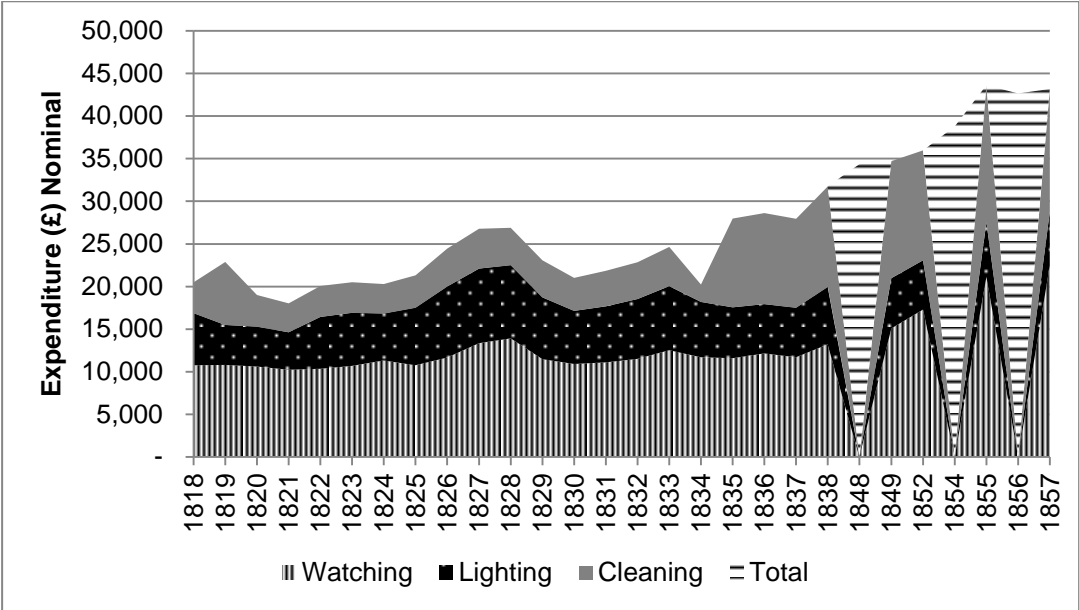
⁹³ *Remarks on the Lord Provost’s Vindication*, p.21.

⁹⁴ The most detailed account of this is found in W. Norrie, *The Annuity Tax: a memorable chapter in the ecclesiastical history of Edinburgh* (Earlston, 1912).

⁹⁵ *Remarks on the Lord Provost’s Vindication*, p.19.

administration of the Road Money.⁹⁶ At the same time anxieties about debts incurred by public bodies remained.⁹⁷ The Common Good had shaped reform in two ways. Firstly, the manner in which the Council had used the Common Good leading to the bankruptcy generated a large amount of debt, which was difficult to restructure due to the nature of the Common Good. In turn this created a much more complicated set of institutions for reform in the decades from 1833, for example the police. Secondly, this shaped public attitudes leading in part to the resistance met in 1848.

Figure 6.3: Police Commission expenditure under watching, lighting and cleaning (1818-57) (£ nominal figures).



Notes: where only a general total is available, this is presented. Values are nominal. Missing years are removed; for 1833-36 estimated figures are the only ones available. Sources: ECA ED9/1/7 Minute Book of General Commissioners- Edinburgh Police Establishment 1832-1834, pp.192-21; ED9/1/8 1834-38, pp.72-3, 227-38, 307-308; ED9/24/1 Police Commission Accounts (Printed) 1812-22; ED9/24/2 Edinburgh Police Commission Accounts 1822-32; ED9/24/4 Annual Accounts of Edinburgh Police 1837-38; ED9/24/6 1848-49; ED9/24/10 1854-55; ED9/24/12 1856-57.

Even without successfully gaining legislation the changes within Police and Common Good expenditure made it clear that changes were underway. Firstly, a view of police expenditure shows the expanding scope of police activities. In the Common Good accounts two aspects point to the reduction of Council expenditure from areas of police competency, or rather those objects to which rates could be applied by the Commission, as shown in the figures in Table 6.4. Firstly, the expenditure on lighting magistrates' homes ceased. Previously, the

⁹⁶ Report by the Special Committee, pp.3-4.

⁹⁷ Report by the Special Committee, pp.18-19.

Council provided lamps for the exterior of magistrates' homes in order that individuals might find assistance at night. This reflected the fact that the streets were increasingly illuminated, making this service unnecessary. Payments to the City Guard stopped as discussed in chapter two above; likewise general payments to preserve the peace. Occasional payments to the Police Commission stopped as the scale of its activity increased.⁹⁸ After 1838 a general retreat from the streets was reflected in the accounts, as these costs fell properly within the purview of the Police Commission. Finally, small payments to the High Constables continued, providing assistance in extremis, and adding much colour to ceremonies on formal occasions with their batons and bowler hats.

As Atkinson put it, a police burgh 'is a purely statutory body, it has no [Common [G]ood, and therefore [has] no discretionary powers', so all its rate income must be spent 'in accordance with Acts of Parliament'. Indeed, some even went as far as to propose to '[establish] a voluntary rate for meeting emergencies... [such as] celebrating national or civic occurrences of interest'.⁹⁹ This flexible function of the Common Good was preserved, as expenses were met from the rates where possible.

⁹⁸ It does remain the case that it may have continued deeply buried under some general charge in the account abstracts.

⁹⁹ M. Atkinson, *Local Government in Scotland* (Edinburgh, 1904), p.80.

Table 6.4: Common Good payments towards keeping the peace (1820-56)
(£ real).

Year Ending	Preserving the peace					Lighting magistrates' homes	Streets
	Total	General	City Guard	Police	High Constables		
1820	230	81	108		41	157	481
1821	109	16	93			78	535
1822	105	3	102	0		85	222
1823	226	53	94		79	72	154
1824	149	8	87		53	20	124
1825	189	7	94	35	53	127	278
1826	168	4	99		64	116	64
1827	141	4	81		56	114	538
1829	82				82	23	
1830	81				81	65	
1831	77				77	91	
1832	74				74	59	
1833	71				71	70	
1836	40				40		
1837	21				21		
1838	21				21	9	
1839	68	47			21		
1840	21	1			20		
1841	18				18		
1842	52	34			18		
1843	20	2			18		
1844	30	11			20		
1845	26	5			21		
1846	32	11			21		
1847	22	2			20		
1848	32	13			19		
1849	31	15			16		
1850	23	8			15		
1851	22	5			17		
1852	29	10			18		
1853	33	13			20		
1854	57	25			32		
1855	41	9			33		

Notes: payments under 'Preserving the peace' are given first as a total and separated into constituent elements of payments to the Police Commission, High Constables, City Guard and other payments for the keeping of the peace generally. These are calculated from expenditure category. The final column, 'Streets' is calculated from expenditure site. Inflated using fiat prices. Presented as integer values; where zero is shown this indicates an amount of £0.50 or less.

Towards unitary government 1855-56

[T]he time approaches when the question of Municipal Extension must again be seriously considered¹⁰⁰

By 1855, the need to reform was significantly more pressing. Adam Black was no longer Provost, so defusing some of the political tension. There was clear evidence of learning from the last attempt. Knowing Parliament would be unlikely to pass the Bill if there were evidence of dissent and objection, a careful process of meetings and consultation paved the way for smooth passage. It was this technique that had been manipulated in 1848.¹⁰¹ There was no replication of opposition in Parliament: multiple volumes of objections were not lodged as compromises had already been brokered. When the Bill passed, a *Courant* editorial reflected it was 'mainly due to the concessions made by the promoters of the measure with the view of obviating a manner to conciliate all parties concerned, [and therefore] cannot be considered as a matter for congratulation'.¹⁰²

Opposition to the merger and expansion had subsided by 1855. One correspondent to the *Scotsman* noted that at the fourth ward meeting in the Southern districts only 4% of electors attended; at a meeting of the fifth '[s]o few attended that they could not find a mover and seconder for each of the motions'.¹⁰³ Duncan Maclaren noted at a Police Commission meeting, in response to some criticisms, that '[t]he Town council had, some time ago, agreed to various alterations, such as the non-extension of the Dean of Guild's jurisdiction the provision for the discharge of the duties of resident commissions, &c.'¹⁰⁴ This shows that the highly-conciliatory tack adopted during negotiations over the 1855-56 bills paid dividends as it was ultimately successful. For example, the Council agreed with '[t]he Commissioners of

¹⁰⁰ J. Sinclair, *Case for the Extension of the Municipal Boundary of Edinburgh, and the Transference of the Powers of the Police and Paving Boards to the Town Council* (Edinburgh, 1855), p.3.

¹⁰¹ Rodger and Laxton, *Insanitary City*, p.140.

¹⁰² *EEC* (10 April 1856), p.2, col.c.

¹⁰³ *Scotsman* (26 December 1855), p.3, col.g.

¹⁰⁴ *Scotsman* (26 December 1855), p.3, col.g.

Police[’s ...] opinion that the jurisdiction of this [the Dean of Guild] court should not be extended’.¹⁰⁵

Concern was expressed over the risk of giving power to ‘unpaid and non-professional magistrates a greatly increased area’.¹⁰⁶ One letter to the *Courant* described this as a ‘great nuisance of unpaid and amateur judges’, in contrast with the English who sought to get rid of ‘this barbarism of the middle ages’.¹⁰⁷ This reflected concerns about unqualified judges dispensing justice. Insofar as the notion of Whig and Tory factions can be applied to the political circumstances, they were most apparent here. The Heritors complained of a lack of confidence in the magistrates whose jurisdiction was to be extended even though the Council ‘possesses less public confidence than the county jurisdiction’.¹⁰⁸ The Canongate Magistrates objected to loss of the Watergate Customs and the annuity of £60 from the Police Commission’.¹⁰⁹ Nonetheless in February 1856, a handful of petitions was received by parliament against the bill. Four came from public bodies: Magistrates of Canongate, Paving Board, and a minority of Town Councillors. The most substantial came from West Kirk Heritors, in which Mr John Learmonth, Sir John Dick Lauder, and Sir J. S. Forbes, were most prominent, objecting in the terms outlined above.¹¹⁰ It is worth noting then that this objection reflected some of the individuals in the old Council. This was its very final gasp against the new Whig regime.

The city’s boundaries were extended to those of the parliamentary constituency. Within this new simplified boundary, various bodies were merged with the Council: where there had been eight now there was one. The Canongate, Calton and Portsburgh magistracies ‘shall go out of office and their whole Powers, Duties and functions shall cease and determine’; trusts, rights, and property were transferred.¹¹¹ The County Road Trustees, the road authority charged with the maintenance of roads in the county and Southern District Commissioners were merged too, and most importantly the Police Commission’s powers, property and functions were likewise transferred to the Town Council. The City of Edinburgh Paving

¹⁰⁵ *EEC* (1 November 1855), p.3, col.a.

¹⁰⁶ *Scotsman* (19 December 1855), p.1, col.g.

¹⁰⁷ *EEC* (19 January 1856), p.2, col.g.

¹⁰⁸ *Scotsman* (23 February 1856), p.4, col.e.

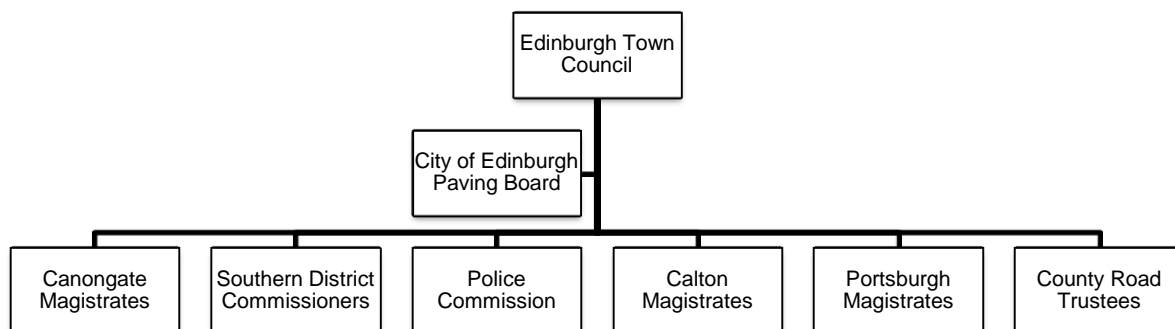
¹⁰⁹ *Scotsman* (23 February 1856), p.4, col.e.

¹¹⁰ *Scotsman* (23 February 1856), p.4, col.e.

¹¹¹ 19 and 20 Victoria. cap. xxxii, section XXI, p.397.

Board was under control of the Lord Provost and a handful of other bodies.¹¹² These are shown in Figure 6.5.

Figure 6.5: Bodies absorbed by Edinburgh Town Council under the 1856 Act



Source: 19 and 20 Victoria. cap. xxxii.

The setting of the new borders was important, argued an editorial in the *Courant* because ‘[i]t is a matter of great importance towards securing a fair allotment of municipal influence to each district of the city’¹¹³

Indeed, merging bodies and expanding boundaries represented major steps to unitary authority. The high-Victorian era of local government is a different issue altogether. Edinburgh Town Council now had income from rates available to it as well as the Common Good. However, with these rating powers came responsibility. The key transformation to the Police Commission, and its expanded powers, was for the merger of these powers with those of the Council which had expanded the scale of its undertakings considerably. The move towards a unitary authority would only take place after reform of the electoral basis of the Council, the reordering of the financial affairs and the winding up of the bankruptcy, and the full separation of Leith. The municipal divorce and municipal marriage were fundamental to the reordering of the power structures in Edinburgh in the middle of the nineteenth century.

The Common Good was central to the final steps in reorganizing Edinburgh’s local government for the second half of the nineteenth century. Burgh reform was needed, but could not be achieved without restructuring the debt secured against the Common Good. Only once this was restructured could the police powers be merged with the Council’s, so ending dual administration necessitated by fears that taxation would be used to service

¹¹² 19 and 20 Victoria. cap. xxxii, sections III, X-XLVIII, pp.391, 394, 397-410.

¹¹³ *EEC* (10 April 1856), p.2, col.c.

Common Good debts. For rational governance, Edinburgh required rational borders, absorbing various smaller bodies, but this faced some political opposition. The most anomalous jurisdiction issue was Leith, which required municipal independence, but necessitated apportioning to Leith its fair share of the Common Good. It was not obvious how to calculate this fairly. By solving these issues, government was placed on a new footing in Edinburgh, but not without two significant local acts of parliament and an expensive failed bill. One anonymous opponent of the 1848 bill reckoned ‘the similarity of the Edinburgh of 1848 to the Edinburgh of 1833 is quite wonderful, when it is contrasted with the changes which have taken place elsewhere’.¹¹⁴ This could not be said of Leith, and by 1857 this could not be claimed of Edinburgh. Local government had been fundamentally reorganized, through municipal ‘divorce’ and ‘marriage’. With the harbour placed on a new footing, Leith given independence, and its own financial resources including a substantial portion of the Common Good, this reorganization was important for Leith as well as Edinburgh. With the 1856 Act and the move towards unitary authority, the legitimacy deficit from which the Council suffered during the bankruptcy was gone, and the Reform Act ‘translated’ to Edinburgh’s needs. Any questions of who held or should hold authority or power in local government in Edinburgh had been unequivocally answered: Edinburgh Town Council.

¹¹⁴ *Remarks on the Lord Provost’s Vindication*, p.9.

CHAPTER SEVEN: THE COMMON GOOD AND THE BOUNDARIES OF THE LOCAL STATE

Between 1820 and 1856 discussion took place in Britain about where the boundaries of the local state ought to be drawn.¹ This occurred at a time of rapid urbanization and industrialization, which necessitated increasingly complex urban administration. The old machinery of urban government which had existed at the start of this period was unable to cope with the great pressure placed upon it. However, expansion of local government required reform. Perceptions of corruption and a general anxiety about taxation were compounded by the expansion of the fiscal-military state to meet the costs of the Napoleonic Wars. An income tax was supported only as an emergency measure, during the establishment of which it became apparent that taxation required a clear mandate and public accountability. All of this complicated the response to the pressures being felt in cities and large industrial towns. On one hand, the peace which followed the high-tax and high-spend period of the Napoleonic Wars gave way to a period of retrenchment. At the same time a plethora of experiments suggested further areas where the local state might take responsibility for regulating and improving urban life. It seemed likely that the local state would expand: police commissions and other statutory bodies for specific purposes assumed responsibility and taxed and borrowed ever-larger sums. Public health became a pressing issue particularly with outbreaks of cholera in the 1830s, as well as the negative externalities associated with industrialization.² Even if responsibilities such as public health remained contested, discussions had begun which would eventually lead to their being placed firmly within the purview of the local state.

Boundaries are legal lines, drawn literally in maps or with words, which define where a place is or is not located. Those on one side of a line might pay rates; those on the other might not. Access to public services, entitlement to legal remedy or sanction, or the ability to contribute service to public office might all hinge upon such demarcation. Public life itself was also bounded, and in this period the boundaries of the local state became firmer. Officials were appointed permanently, but could be removed if found incompetent. Professional services were increasingly important too. The expectations made of individuals in public life became

¹ Joyce, *Rule of Freedom*, pp.20-1, but also *passim*.

² See Hamlin, *Public Health* on the inefficacy of early attempts, and Laxton and Rodger, *Insanitary City* for the eventual response through Henry Littlejohn.

more explicit, and the division of service became sharply distinct from private life in a way which had not been evident in the eighteenth century. In other words, the state was becoming more confident in the way responsibilities were discharged. The answer to questions such as ‘who was responsible for something?’ or ‘who should take action?’ was increasingly ‘the local state’. In Edinburgh a move was made in 1856 towards a unitary authority, as shown in the previous chapter. At the local level, the issue of drawing boundaries became a literal one. In Edinburgh’s case there were two competing centrifugal forces. Firstly, Leith was separated from Edinburgh’s control and established as an autonomous unit. Secondly, several smaller divisions such as Portsburgh and Canongate were consolidated into an enlarged municipal entity, giving them a taste of the increasingly dominant thrust of municipal boundaries.

The merger of 1856 represented the end of the first era of reform in the restructuring of local government in Edinburgh, and was the product of a protracted process. In the period between 1820 and 1833, whilst the campaign for electoral reform was underway, experiments in policing and government were more dynamic than traditional critiques of the corrupt unreformed system might suppose. Protected negotiations with Trustees for the City’s Creditors constrained the new reformed Council until 1838. After the finances were in better control a first attempt at extending municipal boundaries and merging police powers failed in 1848, but a second attempt in 1856 was successful, representing an important step change. The new Council established in Edinburgh by 1856 had three key features. Firstly, the formally-bounded political community was expanded to reflect demographic and geographic reality. Secondly, a modern financial footing was achieved as old debts were restructured in 1838. The Council was no longer dealing with major infrastructural undertakings, such as Leith harbour. This resource was important to the whole region and arguably to Scotland as a whole, yet Edinburgh bore the costs, partly as a remnant of the pre-1707 independent state. Oversight of such projects was increasingly seen as the proper subject of central government. Thirdly, the ability to tax to meet a wide range of public objects gave the Council the ability to govern. Where the old system was not trusted, the slate was now wiped clean. Transparent administration, probity, audit culture, and representation made the new system trustworthy. In these ways, and through extensive negotiations, fears which induced stasis in the failed bills of 1848, had been sufficiently assuaged by 1856 to place Edinburgh’s local government on a new footing, ready to tackle the problems of the Victorian city.

Unravelling the old political order and replacing it with one capable of meeting the challenges of the Victorian city, and of being held to new standards of probity and democracy was complicated by the Common Good. The debts secured against it proved difficult to resolve due to legal questions posed by features of this resource. The Common Good's enabling of innovation and responsiveness before 1833 caused complications afterwards. The Burgh Reform Act 1833 did not magically solve structural problems, any more than changing the crew of a distressed ship would stop it sinking. Just as the maritime analogy would require engineers, repair work, and refitting, so the Council required more complicated handling. With centuries of quirks, anomalies, ambiguities and established rights, attention specific to Edinburgh's needs was required, and mediating between different rights was a task at which Parliament excelled. For Edinburgh, the complex process of negotiation and restructuring hinged on four pieces of legislation. The Burgh Reform Act 1833 meant that the Council was chosen by a property-qualified adult male electorate, and the Bankruptcy Act 1833 started the process of restructuring the burgh debts. This was finally resolved in the Settlement Act 1838, which separated out Leith's power and share of the Common Good, whilst restructuring and reducing the municipal debts. The Municipal Extension Act 1856 transferred the Police Commission's powers to Edinburgh Town Council, and extended the municipal boundary to that of the parliamentary burgh. The responsibilities of this local government body were expanded too as it took on a much broader scope of undertaking within one unified body.

Finance and local government in the age of reform

This thesis has implications for Scottish and urban history, particularly in terms of the study of the relatively neglected topic of local government finance. It has provided new methods, and insight into financial culture and municipal bankruptcy, especially through attention to the tensions between the development and maintenance of local, urban infrastructure, and needs (or perceived needs) of regional, national, and global political economies. There have been calls for urban historians to consider economics to gain a fuller view of the past in cities,³ and this thesis responds by providing an innovative approach and detailed analysis. Recent studies of the link between finance and the development of infrastructure have drawn on examples across a broad historical and geographical range; the focus of such enquiry is frequently on urban spaces because of the demands for resources and connectivity, but these are not the only factors at play. Edinburgh's problems with the dock debt occurred in the late

³ Rodger, 'Putting the Economy back in the City'.

eighteenth and early nineteenth century, and thus need to be considered in the context of uncertain limits and powers of the state writ large at that time. This thesis has shown that the timing of Edinburgh's dock debt problems are important partly because they occurred prior to more general central state involvement in such matters, but after greater requirements in terms of technology, scale and therefore cost had been introduced.⁴ The specific Common Good situation emphasizes the need for detailed case studies. The exploration of the resulting negotiation of bankruptcy makes an important contribution to scholarship in this area by showing how such case studies might be pursued.

The importance of local government finance has been demonstrated by the positioning of the Common Good as the main actor in this thesis. Carefully dissected, Common Good accounts have provided detailed insight into the workings of local government, its finance, and the priorities of collective action in a period of reform. Indeed, this focus on finance marks a fundamental departure from previous Scottish urban history, and the basic idea might be applied elsewhere – where sufficient records have survived.⁵ Moreover, this thesis not only develops significant historical materials on Edinburgh: the index for deflation based on fiar prices offers local price data for a regional economy, overcoming the limitations of existing indices, can be calculated for studies of any place in Scotland over a broad historical timeframe. Through this innovative approach to the accounts, this thesis has provided a strong insight into Edinburgh's finances, although more case studies are clearly needed in order to generate broader conclusions about how Common Good funds were spent across Scotland.

Edinburgh Town Council did not attempt to fund major projects from Common Good income alone after the bankruptcy of 1833. The negotiation of the Settlement Act and the delay which this caused meant that the bankruptcy was one of the most important events in Edinburgh's local government of in the period. Rodger and Laxton have identified it as having 'cast a long shadow' leading to caution in a range of areas of government activity, including public health.⁶ By compounding anxieties about taxation and laissez-faire tendencies, the bankruptcy meant that just at the time when local government needed to

⁴ A useful taxonomy of financing models is provided in Y. Cassis, G. De Luca and M. Florio, 'Introduction: the history of European infrastructure finance', in Y. Cassis, G. De Luca and M. Florio (eds), *Infrastructure Finance in Europe: insights in the history of water, transport, and telecommunications* (Oxford, 2016), pp.23-34.

⁵ For an historiographical discussion see R. J. Morris, 'Urban biography: Scotland 1700-2000', *Urban History*, 29, 2 (2002), pp.276-83.

⁶ Laxton and Rodger, *Insanitary City*, p.45.

expand and be well-funded, the old financial system seized up, and there was a prevailing reluctance towards taxation.

After Edinburgh's finances were resolved in 1838, undertakings such as harbour upgrades would draw on a variety of sources in addition to the Common Good, such as rate income as well as, funding from the Local Government Board, and national funding. In the negotiation with central government over harbour debts and what amounted in reality to partial forgiveness of debts owed by the harbour to the Treasury marked an important moment in the rebalancing of central and local relations. Not only would Parliament pass legislation for towns, but central government was increasingly prepared to become involved in such matters. Many significant capital-intensive infrastructure projects loomed, to bring water to cities, to provide gas supplies, to construct adequate sewerage for example; these would be expensive, and this culture of credit warrants further investigation. The careful analysis of Edinburgh's municipal accounts explored in this thesis has shown how complex the financial mechanisms were.

In December 1825 a major banking crisis began lasting into 1826, which may partly explain why so many continued to lend to Edinburgh Town Council without scrutinizing too carefully the financial state of their debtor.⁷ A particular culture surrounded finance in this period. In terms of administering burgh accounts, certain standards were adhered to; these did not prevent bankruptcy, but were not in fact designed to do so. The system of vouchers and full ledgers served to scrutinize how money was spent, not provide a check on the total amount. None of these vouchers and only a few ledgers have survived but the detail they contain is substantial. Nonetheless the period presents problems due to the complexity of the financial mechanism employed, whilst accounting standards were less developed. Indeed, at this time the accountancy profession was rapidly emerging, and bringing with it standardized ways of keeping financial records.⁸

Municipal bankruptcy can only occur because of a structural feature: a city must be able to borrow sufficient amounts in order to become bankrupt. So for example, this could not happen to English corporations. They had much more limited non-rate resources at their disposal, and often spent such money as they had without a statutory obligation to consider

⁷ Saville, *Bank of Scotland*, pp.289-92.

⁸ See Walker and Lee, (eds), *Studies in Early Professionals*; S. P. Walker, *The Society of Accountants in Edinburgh*, and S.P. Walker, 'The Accountancy Profession in Scotland', in M. A. Mulhern and J. Beech (eds.) *Scottish Life and Society: volume 7: the working life of Scots* (Edinburgh, 2008), pp.288-99.

public benefit.⁹ Bodies such as improvement commissions and paving boards were constituted under specific legislation so they could borrow subject to a strict statutory limit which meant rates could always meet interest payments; increases to this credit limit required new legislation, which was expensive.¹⁰ Nothing has been written on the finances of other Scottish burghs which suffered Edinburgh's fate due to borrowing against the security of the Common Good and its future income. In a striking show of the problems this can cause, during the recent financial crisis a number of US cities suffered fiscal crises, of which Detroit was the most egregious, example with over \$18bn of debt.¹¹

A modest literature exists on New York's experience of bankruptcy in the 1970s. This city dealt with a small group of banks as its creditors; however Edinburgh's experience was complicated by the diffuse nature of the 'mixed economy' of credit under which borrowing took place. There are fundamental parallels, however, as they are public bankruptcies, but do not involve states being unable to meet the costs of the national debt. Seizing property is the 'most basic remedy available to creditors', but public property makes this more complex because in America that which was 'dedicated to a "public use"...was exempt', and courts were therefore unwilling to seize public property.¹² The seizure of individuals' private property, the fear of which was one of the *a priori* concerns of burgh reformers in Scotland in the wake of Aberdeen's bankruptcy (1818), was accepted in some parts of New England, but elsewhere in the US 'the enforcement of municipal debts against private citizens was uniformly rejected'.¹³ Likewise in Scotland, this did not happen; but even the idea was enough to make individuals wary.

The fiscal crisis of 1974 narrowly avoided formal bankruptcy. New York simply 'ran out of money....[t]here was simply not enough cash in the city treasury to pay the bills that were falling due'.¹⁴ The blow of bankruptcy and trusteeship was averted in New York's case 'when a consortium of banks agreed to bail it [the municipal government] out, after

⁹ Exposed at greater length in Noble, 'Common Good and Borough Reform'.

¹⁰ An example is given in the example of the Birmingham Street Commission. C. Gill, 'Birmingham under the Street Commissioners 1769-1851', *University of Birmingham Historical Journal*, 1 (1947-8), pp.255-87.

¹¹ L. Saigol, 'Detroit Heads List of US Bankrupt Cities', *Financial Times* (19 July 2013), online at <https://www.ft.com/content/05a33068-f03f-11e2-929c-00144feabdc0> last accessed 19 August 2016.

¹² N. W. McConnell and R. C. Parker, 'When Cities go Broke: a conceptual introduction, to municipal bankruptcy', *University of Chicago Law Review*, 60, 2 (1993), p.429.

¹³ McConnell and Parker, 'When Cities go Broke', p.437. This lively discussion is worth noting, as the literature on municipal bankruptcies is limited.

¹⁴ C. R. Morris, *The Cost of Good Intentions: New York City and the Liberal experiment, 1960-1975* (New York, 1980), p.11.

extracting some stiff financial and political concessions from City Hall'.¹⁵ This in part reflects the nature of the creditors rather than the financial 'health' of the city. Whereas Edinburgh had borrowed extensively from one banker, William Forbes, numerically at least, the pensioners and annuitants who had generally lent modest sums were more complicated to organize than a small number of financial institutions whose representatives could be placed in one room. So even if a few private banks provided much of the credit, settlement required negotiation with all of Edinburgh's creditors. New York bankers could charge whatever the City would pay, or rather, the City would have to pay whatever the bankers charged: nearly 10% during a period of low prevailing rates. Bank portfolios had become dominated by municipal bonds: in 1960, municipal bonds made up 21.6% of portfolios, but in 1974, they accounted for exactly half. At least part of their appeal lay in their special tax-free status.¹⁶ The financial remedy may have been different, but the acute problem was strikingly similar, in that expenditure was consistently higher than revenue. In April 1975, '[t]he immediate source of the problem was the city's practice of borrowing short-term to pay current operating expenses'.¹⁷

Morris argued that New York's crisis was caused by the 'drive toward responsive government'.¹⁸ The endemic corruption even went as far as hospitals, with double-billing for time and expenses on the part of doctors, nurses and administrators. Increasingly complex legal structures meant that officials were unable or unwilling to audit thoroughly and maintain the assurance required by external funding organizations. This led to corruption: '[i]f some of the new staff were unqualified as administrators, they turned out to be ingenious thieves'.¹⁹ Various accounting 'tricks' were used: skipping required payments, rolling over payments to previous or forthcoming financial years to increase income or reduce expenditure, operating a 'pendulum' – borrowing ahead of revenue for the next year, as well as phantom revenues – for example 'borrowing against uncollectable receivables'.²⁰ Increasingly complex measures made effective scrutiny almost impossible. This too, was not a new trick, as the opaque Edinburgh accounts attest. Even where there are measures of probity, such as individual transaction vouchers and complex records, these do no not

¹⁵ M. Shefter, *Political Crisis/ Fiscal Crisis: the collapse and revival of New York City*, revised edition (New York, 1987 [1985]), p.xxiii.

¹⁶ W. K. Tabb, *The Long Default: New York City and the urban fiscal crisis* (New York, 1982), p.22.

¹⁷ Morris, *Cost of Good Intentions*, p.11.

¹⁸ Morris, *Cost of Good Intentions*, pp.38-43.

¹⁹ Morris, *Cost of Good Intentions*, pp.116-7.

²⁰ Morris, *Cost of Good Intentions*, pp.132-4.

guarantee transparent accounts, regardless of whether or not this is designed to shield wrongdoing.

New York borrowed money in the 1970s using Tax Anticipation Notes, in effect permitting it to borrow against future taxation. Whilst there are similarities in that the fundamental security was future income, Edinburgh's borrowing was secured against expected income from property which it owned. So whilst New York in the 1970s had a secure revenue, the Common Good was both a source of revenue and heritable property, with underlying asset value. New York's borrowing was not secured against assets. Edinburgh could go bankrupt because it had assets. In New York major institutional creditors, who exerted significant power, became anxious about whether or not the City could pay the money it owed, and intervened before formal bankruptcy. Edinburgh's creditors had recourse to a 'fire-sale' of certain assets such as shares. The Common Good, a unique Scottish asset, here shaped the nature of all aspects of municipal finance including bankruptcy. There was a valuable class of assets that not only generated revenues, often in the form of highly-secure feu duties, but was also the liability payable first in the event of death or bankruptcy.

Other options in New York were a moratorium, mass redundancy, cutting services, reducing wages, increasing taxes, or service charges. The crisis was exacerbated by the fact that, as Shefter puts it, '[a] fiscal crisis usually convinces economic elites that the politicians in power are misgoverning their city and discredits incumbents in the eyes of many voters'.²¹ In Edinburgh's case, then, where the Creditors were a mixed and numerous group, including a number of modest individuals, the dynamic is was slightly different, however the principal is sustained. With voters also being creditors, the political and monetary capital were inseparable.

In both New York and Edinburgh's cases, it took considerable time before central government stepped in. Initially the State of New York intervened, followed by the federal government in November, providing short-term loan agreements. Yet this intervention came from international pressure, concerned about the impact a bankruptcy would have on the global financial system.²² This was not a concern for Edinburgh. The discussion above of the 'legitimacy deficit' suffered by the newly-reformed Council in Edinburgh offers a useful parallel here. Tabb considered the idea that there was a 'loss of democracy' in New York, as

²¹ Shefter, *Political Crisis/Fiscal Crisis*, p.12.

²² R. Dunstan 'Overview of New York City's Fiscal Crisis', *California Research Bureau Note*, 3, 1 (1995), p.5.

powers were transferred at the behest of the banker-creditors to the Financial Control Board, and the press applauded the sense of the financiers. An elected Mayor remained, but was de facto only a figurehead exercising highly limited powers. In these two cases at least, bankruptcies put substantial pressure on democracy: trustees. Trustees or negotiators have a fiduciary obligation to offer the greatest return to creditors, which is fundamentally at odds with the public interest.

This study has raised many questions about the functioning of municipal finance. Municipal finance in this early nineteenth century was complex, in how money was raised and how it was spent. Notwithstanding some recent efforts, little attention has been paid by historians to municipal borrowing and bonds raised to support infrastructure developments.²³ In the late Victorian era, infrastructure requirements were substantial and addressed through municipal trading and a range of credit options. A glance at later Edinburgh municipal accounts indicates the expanded scale and scope of spending and services.²⁴ The Institute of Municipal Treasurers and Accountants provided a Standard Form of Abstracts in 1937 proving this by the range of headings.²⁵ In later periods especially, where records have survived, there is potential for longitudinal studies to appraise spending patterns beyond a shorter biological timeframe.

Traditional analyses of local government have been unable to attend fully to the complexities of the Common Good. Positioning the Common Good as the primary actor in this thesis, follows the work of Latour and many other scholars of the social sciences and humanities who have perceived the value in Actor Network Theory (ANT). ANT considers social spaces as being produced by complex interactions between ‘agentic subjects’ – people, places, and even things that try, by desire or design, to produce different effects or conditions. Networks are formed as a variety of actors intersect, producing particular spatial forms and place-based identities, cultures, and societies. The example often used in urban studies is that of the river which has agency in terms of how it ‘tries’ to flow in particular ways – towards the sea, around large topographical features. The approach taken to the Common Good in this thesis can be seen as the logical corollary of this. It is not possible to speak of the Common Good in terms of exercising agency over government in the way a river might, partly because it

²³ S. Fari, ‘Financing Telegraph Infrastructures (1850-1900), in Cassis, De Luca and Florio (eds), *Infrastructure Finance*, pp.282-96.

²⁴ For example, *City of Edinburgh Accounts published in the year 1877* (Edinburgh, 1877). NLS Y.67.f.

²⁵ Institute of Municipal Treasurers and Accountants, *Standard Form*.

was not a physical object, and does not therefore possess material qualities.²⁶ While the markets, customs and lands which generated the revenues had no special physical qualities which made them Common Good assets. However the structural features of the Common Good, which made it resilient, flexible, and complicated, all mean that it was an influential force. The Common Good clearly ‘acted’ within the wider network that produced the urban space of Edinburgh. While the Common Good itself lacks specific materiality, it absolutely produced material effects, and is embodied through the actions of the many human agents who interacted with each other in ways defined and enforced by social understandings of the Common Good, or institutions in the sense understood by economists. Undoubtedly financial institutions, as understood broadly by economists, are worthy of more complex study of this kind but this cannot happen without careful consideration of the limits and requirements of ANT, a clear future area of required research. Any such enquiry would require the kind of innovative financial analysis such as has been presented in this thesis.

Corruption

Even if the financial resources of the Common Good were not adequate to meet the challenges of the Victorian city, they were nevertheless important. Atkinson’s view that ‘in every burgh there were complaints of great financial corruption’ is not proven in Edinburgh’s case.²⁷ Given the age of Atkinson’s work, it is unsurprising that it accepts what has been criticized as the ‘reform perspective’.²⁸ Atkinson associates both Edinburgh’s and Paisley’s (1843) bankruptcies with corruption, but as is shown in this thesis, Edinburgh’s bankruptcy was primarily a product of poor financial management and substantially the product of overspend on urgent and necessary projects, rather than financial corruption.²⁹ Among the material considered, it clear that evidence of corruption is lacking, and indeed allegations were rarely made in any meaningful sense, and the verdict of ‘not proven’ must be returned. Where Moore notes the problem of defining corruption given its essentially-contested status and historical instability,³⁰ certain actions would have been largely considered unacceptable in this period. Conceptions of what was acceptable were shifting

²⁶ B. Latour, *Reassembling the Social: an introduction to actor-network-theory* (Oxford, 2005).

²⁷ Atkinson, *Local Government in Scotland*, pp.66-8.

²⁸ J. Innes and J. Styles, ‘The Crime Wave: Recent Writing on Crime and Criminal Justice in Eighteenth-Century England’, *Journal of British Studies*, 25, 4 (1986), pp.380-435.

²⁹ Atkinson, *Local Government in Scotland*, pp.66-8. Eadie suggests it was the strain of a banking crisis in the 1840s which caused Paisley’s problems. A. Eadie, ‘The Burgh of Paisley 1795-1855: 60 years of change, improvement & calamities’, *Renfrewshire Local History Forum Journal*, 15 (2009), pp.2-3.

³⁰ J. Moore and J. Smith, ‘Corruption and Urban Governance’, in J. Moore and J. Smith (eds), *Corruption in Urban Politics and Society, Britain 1780-1950* (Aldershot, 2007), pp.6-8.

quickly, and in the case of the Dock Company (discussed in chapter six), the Council found itself on the wrong side of this definition.

The reality is that despite bankruptcy, Edinburgh Town Council made good use of the Common Good. It could not meet all needs, but a police rate was unable to pay for things like the harbour or the New Town. The daring – perhaps reckless – undertaking of major projects such as these is worthy of some respect. The New Town and docks were two major, capital-intensive schemes, without which Edinburgh would have been a poorer place, more cramped, and likely entirely within Glasgow's shadow. Many might point to bankruptcy as a failure, but the surprising thing has been how little corruption or even broader maladministration was identified. It is unlikely that the Common Good accounts would show this, but in the pages of the *Scotsman*, concern was expressed about representation and potential liability for bankruptcy. Allegations of corruption in terms of personal enrichment are not made in the *Scotsman*, or elsewhere, other than the sharp critique of the corrupting nature of a self-electing corporation.

During a period of discussion about the distinction between public and private, the Common Good and its inalienability are informative about these wider debates. The privileged nature of this public property was in contradistinction to private property, and underscored the difference between these two realms of life. With the building of railways, for example, private property was under pressure as tens of thousands of acres in England alone were purchased by railway companies to build an infrastructure network. Parliament, which had been so fierce a guardian of private property in the eighteenth century, was increasingly involved in expropriating it in the nineteenth.³¹

The struggle for reform, before and after 1833

Pentland has explored the reform movements leading to the 1832 and 1833 Reform Acts in Scotland as having a particular character and that burgh reform 'was of long pedigree'.³² The abortive attempts at reform focused on anxieties about Common Good debts (1818-22) discussed in chapter three show the importance of the Common Good in relation to the reform movement. Those who were concerned that the financial management of burghs was leading towards bankruptcy in the 1820s were proven correct in Edinburgh's case. Whilst individual burgesses could not be held liable for the debts, concerns about this immunity

³¹ J. Hoppit, 'Compulsion, Compensation and Property Rights in Britain, 1688–1833', *Past and Present*, 210, 1 (2011), pp.100, 125; P. Langford, *Public Life and Propertied Englishmen 1689-1789* (Oxford, 1994).

³² Pentland, *Radicalism, Reform*, pp.192-7; 14.

drove campaigns for burgh reform. Indeed, it has been established that the reform of Edinburgh's burgh government could not be achieved without restructuring Common Good debts. Substantive corroborative evidence has been advanced on Pentland's view about a distinct Scottish experience of the campaign for burgh reform, focused on anxieties about Common Good debt. The complexity of the negotiation process to actually achieve burgh reform after 1833 adds weight to Pentland's complaint that 'burgh reform has been almost absent from accounts of popular politics in this period'.³³ Just as Pentland noted the importance of Whigs after 1817 to extra-Parliamentary processes over reform,³⁴ so after 1833 the real work of burgh reform in Edinburgh was conducted outside Parliament, in the courts and in discussion between Trustees and Council. These negotiations often took place in private meeting rooms and were of a technical nature, and so inaccessible to the average member of the public.

Earlier discussions generally accepted the reform acts of the 1830s to be a moment of transformation. In some places this may have been the case, yet revisionists have critiqued this view, which too often followed contemporary Whig perspectives.³⁵ Fraser reckoned that the Corporations Act 1835, the English counterpart to the Burgh Reform Act 1833, was not transformative, because 'the reformers were primarily concerned with public participation and official propriety rather than function', and that the change 'derived from rather than occurred in 1835'.³⁶ If it is important to consider the economic and financial perspective of urban government, then interrogating accounts allows historians to see structural changes over time on a quantitative basis. It is impossible to understand the changes occurring in local government without close analysis of the financial underpinnings. This study makes an important contribution by showing the feasibility and value of detailed local studies based on the analysis of large amounts of account data.

Parliament provided a range of legislation, from general public acts with varying degrees in what they required of local government, from the purely voluntary to compulsion. The provision of legislation was an important service provided by Parliament. Prest has noted that adoptive acts and model clauses were an attractive option for smaller places due to their lower cost. Adoptive acts were the cheapest, and model clauses could be used to obtain

³³ Pentland, *Spirit of the Union*, p.49.

³⁴ Pentland, *Spirit of the Union*, p.51.

³⁵ J. Innes and J. Styles, 'The Crime Wave: Recent Writing on Crime and Criminal Justice in Eighteenth-Century England', *Journal of British Studies*, 25 (1986), p.383.

³⁶ D. Fraser, 'Municipal Reform in Historical Perspective', in D. Fraser (ed.), *Municipal Reform and the Industrial City* (New York, 1982), p.3.

powers at a fraction of the cost.³⁷ Edinburgh's situation was so complex and specific, that there was no choice but to have the bespoke service. Without analysis of the financial accounts and the complexity of the changes in government, it would be much harder to understand why such an expensive option would be chosen. This case study pushes against McCaffrey's suggestion that towns such as Edinburgh 'preferred to use local acts'; rather they were obliged to do so.³⁸ Despite their cost, bespoke local acts rather than public general ones were crucial to driving effective urban management. The broader issues are what the process of negotiating the provision of local legislation meant for relationships between London and provincial parts of Britain, and how the agenda for local government reform was driven. The preference for local legislation was not particularly Scottish, as Williams has observed in relation to Sheffield.³⁹ Edinburgh's case meant special legislation was essential: did other Scottish burghs with Common Good debt need a similar level of support?

The formative nature of the decade which followed 1820 has been clearly identified.⁴⁰ Whilst often overshadowed by post-war priorities, the politics of reform, economical government, and the anxieties which followed the radical war of 1820 and other perceived threats to the established political order, meant that the 1820s had a rich political history. There is a tendency to see the 'urban ancient regime', as Moret put it, as static.⁴¹ Yet local government in Scotland, at least in Edinburgh's case, was far from fossilized, other than in terms of elections which were dictated by the sett. There was a clear culture of innovation and experimentation in Edinburgh in this period. In Edinburgh in the 1820s, the Council innovated with the Police Commission, hosted an exceptional royal visit, showed a real adaptiveness in a sophisticated response to major fires including establishing the first municipal fire brigade, continued to upgrade Leith harbour and docks, and further developed the New Town. In each of these innovations the Common Good made an important financial contribution, reflecting a surprising sense of confidence in the body politic. Where many might have been tempted to see the 'writing on the wall', in reality, the Council made some bold and commendable first steps towards approaching the problems of the Victorian city. Granted, the scale was not adequate to overcome all issues, but experimentation laid much ground work for larger-scale undertakings later in the century.

³⁷ Prest, *Liberty and Locality*, pp.1-6.

³⁸ McCaffrey, *Scotland in the Nineteenth Century*, p.36.

³⁹ C. Williams, 'Reforming Sheffield's Police, 1832-40', in R. J. Morris and R. H. Trainor (eds), *Urban Governance: Britain and beyond since 1750* (Aldershot, 2000), p.117.

⁴⁰ On the importance of the year 1820 and how it set the tone for the rest of the decade, see Chase, *1820*.

⁴¹ Moret, *End of the Urban Ancient Regime*.

Changes to the municipal franchise would not directly effect the changes needed in burgh government, nonetheless the principle of accountability lay at the heart of changes in public life in this period. A middle-class electorate was likely to apply pressure for greater financial accountability. Transparency was necessary to achieve this. After the Burgh Reform Act 1833, the press was able to attend and report Council meetings. Abstracts of accounts were printed and circulated, with summaries in the press. The Council's Common Good finances were scrutinized publically in the same way as were the Police Commission's rate accounts. Accountants were becoming more organized and trained as a profession in this period, and the audit 'trail' to follow how money was spent was becoming important. The problems in reconstructing and analysing Edinburgh's expenditure, discussed in chapter two, underscore the importance of standardizing procedures and standards.⁴²

For individuals in public life, the age where private profit from public service was acceptable had come to an end. Harling explored the 'waning of old corruption' in terms of ending a system of place-men, private profit and 'corruption' from central government during the Napoleonic Wars and their immediate aftermath. However, Harling makes only one reference to local government, in terms of the English Municipal Corporations Act 1835 and the hope more open government would remove 'old, self-serving borough oligarchies'.⁴³ Research on which this thesis is based shows that the notion of the waning of old corruption can be extended: by the late-1820s it had filtered down to local government. Even before burgh reform, councillors were held to new standards of probity. The discussions about the Edinburgh Docks Joint Stock Company (chapter six) showed how much standards had increased. Yet if this was all the scandal there was, it points to the suggestion that in reality there was relatively little 'corruption' in the administration of Edinburgh's Common Good in this period. The land sales identified by the burgh commissioners backfired on the individuals responsible in any case. The issue was one of transparency: had the Council been more upfront and transparent about its dealings in the dock sale, the situation would have been different. It was entirely possible to carry off a scheme of this nature without causing such opprobrium.

The new ethos of disinterested conduct for politicians required professionalization amongst administrators. Bureaucracy expanded in response to a broader scope of activities. Its character changed in response to the requirements of disinterested public life. The

⁴² These problems are also discussed in Noble, 'The Problems and Possibilities of Common Good Accounts'.

⁴³ Harling, *Waning of 'Old Corruption'*, pp.200-201.

transformation of Edinburgh Council between 1820 and 1856 revealed by this research show the move towards strict rules governing institutional decision-making, formal hierarchies and impersonal service which Weber identified as features of bureaucracy. The old culture had worked quite differently, where allowances and wages were supplemented by fees for performing individual tasks. Where clerks once received a modest salary plus additional fees for specific services, many of which were routine, they increasingly were regularly paid a fixed annual salary. Disinterested administration also made greater demands on individuals holding positions. Accountants, for example, had to be qualified. Technical advice became increasingly important in managing and engineering the physical built environment. Professional bureaucracy and technical skill were both required for the formulation of evidence-led policy.⁴⁴

Authority

When Edinburgh Town Council was declared bankrupt in 1833, its assets were transferred to Trustees appointed to protect its creditors. Until all issues were resolved in the 1838 Settlement Act, the new Council elected under the reformed franchise, suffered from what may be described as a 'legitimacy deficit', because it was not in control of its finances. With many questions outstanding the new Council was unable to govern as it wished, having to seek approval for expenses, and was therefore unsure what it could or could not do. This was reflected in the accounts as many areas of expenditure had to be cut.

Auditing, and checking accounts had not prevented debts, but as noted above, they were not designed to do this. Transparency and the publication of accounts promised, through scrutiny and political pressure, to encourage prudent financial management. It is unsurprising that the system of dual administration evolved partly due to concerns over debt. In Scotland, many early local acts established separate commissions that could levy a rate to fund police activity. A broader conception of policing meant commissions were responsible not only for watching but lighting, paving and waste removal. Some made limited efforts in the area of public health, but not untypically, Edinburgh's '[p]olicy was reactive, not-proactive' in relation to most areas of urban management: as Laxton and Rodger put it, it was focused on epidemic control rather than any deeper involvement.⁴⁵ The unreformed Council had exerted careful control over the Commission, dominating and controlling it. The historical understanding of Scottish police commissions has been improved considerably by Barrie's

⁴⁴ For instance, the fire brigade kept careful notes of where and when fires occurred in order to refine practices and to be as efficient as possible. See discussion in chapter five.

⁴⁵ Laxton and Rodger, *Insanitary City*, p.157.

work. He notes that the police acts were ‘usually indicative of a general coming together among urban élites’.⁴⁶ The importance of gaining co-operation was highlighted by the failure of the 1848 bill to extend police boundaries and merge powers. The transfer of police powers might often be applied for on grounds of economy.⁴⁷ In small towns dual administration persisted until late in the nineteenth century.⁴⁸ Yet where smaller places might seek economy, in large towns such as Edinburgh consolidation was a necessity in response to the complexity and scale of undertaking. Despite all the concern about taxation and municipal debt, ratepayers associations were not a feature of public life in Britain.

Williams noted the importance of legitimacy to Sheffield’s police, and the importance of ‘a public meeting...to get reform through’.⁴⁹ There are points of similarity between local ward organizations in Sheffield and the residential commissioners for police wards in Edinburgh. Such arrangements offer government by those with detailed knowledge of focused geographical areas, a responsiveness and accountability, all reinforcing legitimacy. A similar question about what makes someone or a body representative and therefore yields most authority was answered when the Lord Provost rather than a Trustee was sent to London when Leith Harbour faced competition. The importance of this legislation should not be understated. Williams observes that ‘[t]he urban polity knew it was actively dependent on the sanction of the central state’, even to fulfil a basic function such as the levying of rates.⁵⁰ In the period until 1856, burgh government had a considerable degree of autonomy, and relied on the state for relatively little legislation. Edinburgh as an established burgh council was dependent on parliamentary legislation to reorder and reform affairs. Indeed, the question of motives is an important one and has been addressed by Miskell in relation to Dundee. Improvement in Dundee was accepted reluctantly, and attempts to address the problems of an industrial town were successful because of a spirit of co-operation.⁵¹ Consolidation of powers in Dundee Town Council marked a sharp increase in the authority of that body: ‘In Dundee the transfer of police commission powers to the town council marked the first real watershed in attitudes towards the council and its role in town

⁴⁶ Barrie, *Police in the Age of Improvement*, p.140.

⁴⁷ Barrie, *Police in the Age of Improvement*, p.224.

⁴⁸ Barrie, *Police in the Age of Improvement*, p.224.

⁴⁹ Williams, ‘Reforming Sheffield’s Police’, p.124.

⁵⁰ Williams, ‘Reforming Sheffield’s Police’, p.124.

⁵¹ L. Miskell, ‘From Conflict to Co-operation: urban improvement and the case of Dundee, 1790-1850’, *Urban History*, 29, 3 (2002), pp.351-5.

improvement'.⁵² In the period between 1820 and 1856 the transfer in Edinburgh of police powers to the Council were equally formative.

This study has focused on government, rather than politics, better understanding of which would complement it, especially in terms of the fierce debates over the Annuity Tax which supported the ministers of the Church of Scotland in Edinburgh. The Convention of Royal Burghs appears not to have been just a talking shop and how it functioned in this period would illuminate the working of the system of royal burghs. The upswing in interest in the Convention in the high Victorian and Edwardian period, with extensive publication of records and antiquarian histories, makes it seem unlikely that it was moribund after 1832.⁵³

Joyce considered that an 'emphasis on a sort of political visibility' followed the Borough Reform Act 1835.⁵⁴ This does not apply to the Scottish case, where the campaign for burgh reform in the late 1810s pressed the case for auditing nearly two decades before England. In Edinburgh the emphasis on civic pageantry and visible government on the streets was replaced by a display of audited accounts and public, reported meetings. Maver suggested that after burgh reform ceremonial attire appeared as 'outdated symbols of the eighteenth century'.⁵⁵ After reform, legitimacy came from ballot boxes and discussions and most of all Parliament, rather than arcane clothing and rituals.

In 1856, Edinburgh was moving towards unitary authority, with professionalized administration and clearly-demarcated boundaries. These boundaries were spatial, in that the areas governed extended as far as the limits of the city, but also in a political sense. The Town Council had the authority and powers to provide a broad range of services. Hamlin has noted English towns might adopt the Public Health Act as they 'sought relief from a tangle of jurisdictions and procedures that had grown up over the centuries and might make widely desired changes almost impossible'.⁵⁶ In contrast, Edinburgh Town Council was a modernized institution. The efficacy of the Council and police systems is a different

⁵² Miskell, 'Conflict to Co-operation', p.368.

⁵³ Such a study would mesh interestingly with the works on the Convention before 1707, such as A. R. MacDonald, *The Burghs and Parliament in Scotland, c.1550-1651* (Aldershot, 2007).

⁵⁴ Joyce, *Rule of Freedom*, p.109.

⁵⁵ I. Maver, 'The Scottish Provostship Since 1800: tradition, continuity and change in the leadership of "Local Self Government"', in John Garrard (ed.), *Heads of the Local State: mayors, provosts and burgomasters since 1800* (Aldershot, 2007), p.33.

⁵⁶ Hamlin, *Public Health and Social Justice*, p.282.

question, however, as evidenced by the difficulties faced by Littlejohn when he was appointed Medical Officer of Health in 1862.⁵⁷

Governing the Victorian city

The Victorian city presented a wide range of challenges to urban government in Britain, requiring power, leadership and finance to address. Industrial progress and urban demographic expansion created pressing issues of providing adequate housing, a plentiful water supply, keeping the city clean, maintaining public health, and dealing with the problems of poverty. In the second half of the nineteenth century associational culture would increasingly serve to shore up the moral efforts expected of the individual. A fundamental aversion to rates was gradually overcome so that there was considerable expansion in the scope of government by the 1870s and 1880s. Birmingham, which had no effective corporation before borough reform, under the civic leadership of Joseph Chamberlain rallied under the expansive ‘civic gospel’ to provide a broad range of public services.⁵⁸

In Scotland the Common Good had ensured an element of funded government within royal burghs, and therefore provided an element of autonomy.⁵⁹ The central state was important in providing legitimacy and providing legal powers, but beyond this burgh government in the early nineteenth century was remarkably independent. In Dundee, the third largest city in Scotland, the manufacturing elite became less involved in civic leadership through the Town Council, Harbour Commission or Police Commission between 1820 and 1850.⁶⁰ Both Glasgow and Edinburgh expanded their powers and experimented in separate police commissions, merging these powers in 1846 and 1856 respectively.⁶¹ Edinburgh trailed behind Glasgow partly because of the complexity of resolving the Common Good debt and lingering fears around this issue.

Ewen has called for historians concerned with government, governance and ‘governmentality’ to conduct local case studies based on archival material.⁶² Morris has argued that the ‘symbiosis of civil society and the state...needs to be brought to a more

⁵⁷ Rodger and Laxton, ‘Chapter 3: Littlejohn’s Inheritance’, *Insanitary City*, pp.45-100; B. M. White, ‘Littlejohn, Sir Henry Duncan (1826–1914)’, *ODNB*.

⁵⁸ A. Briggs, *Victorian Cities* (London [1968], 1990), pp.184-7.

⁵⁹ H. Fraser and I. Maver, ‘Tackling the Problems’ in H. Fraser and I. Maver, *Glasgow vol. II: 1830 to 1912* (Manchester, 1996), p.395.

⁶⁰ L. Miskell, ‘Civic Leadership and the Manufacturing Elite’: Dundee 1820-1870’, in L. Miskell, C. A. Whatley and B. Harris (eds), *Victorian Dundee: image and realities* (East Linton, 2000), pp.51-55.

⁶¹ Fraser and Maver, ‘Tackling the Problems’, p.396.

⁶² Ewen, *What is Urban History?*, pp.72-4.

central place in analysis'.⁶³ This was proven in the relationship between Council and High Constables, where most financial subvention from the Common Good supported this agent of governance, providing help with public order, emergency situations, and on ceremonial occasions. The structural relationship with the Police Commission can be seen as a further example. The Police Commission was arranged on two tiers, with ward commissioners at a local level participating in an instrument of government reaching, at least in theory, to every wynd and passage of the city. The Council exerted considerable control *ex officio* over the Police Commission, but it was a more participatory and representative institution, decades before burgh reform. For Joyce, with borough reform, an 'ethos of community was therefore complemented by the idea of openness'.⁶⁴

Chapter six dealt with issues surrounding the bounding of the polity: the question of where Edinburgh ought to draw its borders, and on what terms Leith ought to be free to pursue self-government. The theme of the chapter was of how local government was reshaped in Edinburgh to face the challenges of the Victorian city, as it benefited from the financial resources through the introduction of rates as well as from traditional resources such as the Common Good. With this also came the power and authority previously given to the police commission, providing a useful 'window' on local affairs as it enabled local government in Edinburgh to address squarely the issues around corruption over the proposed joint stock company.⁶⁵

Much of the expansion of Edinburgh's government and control over urban space can be read in terms the way Joyce described urban space being governed in liberal democracies, through the technologies of control and surveillance.⁶⁶ So marked a change was this that the regulation had to be established and tested in a separate police commission; this could be merged once better understood and the necessary reform of the burgh council had taken place. Joyce termed the change in government towards numbers and experts the

⁶³ R. J. Morris, 'Introduction', in G. Morton, D. de Vries and R. J. Morris (eds), *Civil Society, Associations and Urban Places: class, nation and culture in nineteenth-century Europe* (Aldershot, 2006), p.11.

⁶⁴ Joyce, *Rule of Freedom*, p.109.

⁶⁵ Harling, *Waning of Old Corruption*; Rubenstein, 'Old Corruption'.

⁶⁶ Joyce, *Rule of Freedom*, pp.24-5.

‘technicization of politics’.⁶⁷ The importance of professional services was seen in municipal expenses, pointing towards questions of cost as much as their benefit.

The power of the Common Good

The historiography specifically concerned with the Common Good is very slim. It is therefore in this area that this thesis makes its most important contribution. Structural features of the Common Good were important to shaping how it was used and managed. Its inalienability meant that the resource was protected, even in the event of municipal bankruptcy. Common Good money had to be spent for common purposes. Whereas an English corporation might expend its funds how it wished, with narrow reference only to the benefit of its members, in Scotland the Common Good had to be spent for the benefit of the entire community.⁶⁸ It was a non-rate resource. Its use had to be accounted for, but not as part of the negotiation with middle-class rate-payers. The nature of the assets of the Common Good offered excellent security for borrowing. The complexity of unravelling this dependency in the event of bankruptcy also demonstrated the scale of credit based on this ancient resource. As a result of these features, the Common Good had a strong contingency function, and could be used to meet with the triumph of George IV’s visit in 1822 and the disaster of the fires of 1824 without immediately worrying about funds, or having to return time and time again to Parliament and to electors to raise rates or have permission for extraordinary levies. By the late nineteenth century, the Common Good was used in Edinburgh for projects with a wider conception of well-being than in this period.⁶⁹ Through the unprecedented, detailed analysis of municipal accounts, the sophisticated uses of the Common Good have been made visible.

The Common Good was central to Scottish local government. A trajectory of the importance of the Common Good to Edinburgh’s local government has been clearly established based on evidence in chapter two, combined with qualitative elements. Initially, the Common Good was the sole financial resource generally available for Scottish communal action. With the advent of the Police Commission, and as it became apparent that the presence of this initially experimental institution was likely to be permanent, pressure on the Common Good was slowly relieved. The merger of Town Council and Police Commission with its rating powers meant that the Common Good came to be relied upon less as a source of funding for

⁶⁷ Joyce, ‘Maps, Blood and the City’. On the interchange of specialist knowledge and the importance of this to civic promotion, see L. Miskell, *Meeting Places: scientific congresses and urban identity in Victorian Britain* (Farnham, 2013).

⁶⁸ Noble, ‘Common Good and Borough Reform’.

⁶⁹ Rodger, ‘The “Common Good” and civic promotion’.

municipal action. It is possible to hypothesise that the Common Good became a supplement and was thereby reduced to a more symbolic value, in the context of local taxation and central government subsidy. As the city became larger, and municipal boundaries were extended, so did the size of income raised by taxation, and the Common Good diminished proportionately. Every time a news story today based on a ‘freedom of information’ request complains of how money is spent, a reminder of its symbolic value and distinctive characteristics: councillors find themselves judged for spending money specifically marked as being for the common good. Indeed, the durability of the concept of the common good in public discourse in Scotland is an important legacy; it can be speculated that this has had long-term ramifications for the unique character of Scottish collective action.

The Land Reform Review Group took the term common good as the basis for reassessment of landholding in Scotland, as part of much broader reform of Scottish property law.⁷⁰

The term ‘common good’ describes a comprehensive and complex concept which brings into its embrace questions of social justice, human rights, democracy, citizenship, stewardship and economic development. These are all terms which have expansive, ambitious horizons. Yet each of them can be interpreted in a narrow way which limits its value. The Review Group considers that bringing them together under the common good helps to point towards outcomes that are healthy, rounded and robust.⁷¹

Even if the language used differs, the points of continuity are noticeable in the concept being evident. Burghs were abolished during the reorganization of local government in 1973. The Common Good assets of each burgh were placed in Common Good funds. The Land Group’s final report estimated that in 2012 Edinburgh’s Common Good Fund was worth £20.6 million, and that the national value of Common Good funds was £300 million.⁷² Despite the trials of the centuries, the Common Good has survived, and even if diminished, its power remains. Throughout its existence it has supported a broad range of activities in support of public benefit and community cohesion.⁷³ Yet many remain unclear as to what this category really means. Only with careful studies of the assets, their use, and development over time, will this important historical resource be fully understood.

⁷⁰ See for example M. Combe, ‘Planning Land Reform: the land of Scotland and the common good’, *The Journal of the Law Society of Scotland*, 59, 9 (2014), p.4; M. Combe, ‘Land Reform Revisited: the land of Scotland and the Common good’, *Edinburgh Law Review*, 18, 3 (2014), pp.410-3.

⁷¹ Land Reform Review Group, *The Land of Scotland and the Common Good* (Edinburgh, 2014), p.235.

⁷² Land Reform Review Group, *Land of Scotland*, p.75. An example of the response to this is found in M. M. Combe, ‘Land Reform Revisited: the land of Scotland and the common good’, *Edinburgh Law Review*, 18 (2014), pp.410-3.

⁷³ For example see Rodger, ‘The “Common Good” and civic promotion’.

APPENDICES

Appendix A: Edinburgh fiar prices

Table 2.5: Edinburgh fiar prices used as deflator

Year	Oatmeal price (£ stg)	Adjusted to financial year	Index (1828=100) (%)	5 year moving average of index
1817	1.35			
1818	1.18	1.20	132.92	
1819	0.85	0.89	98.83	
1820	0.8	0.81	89.14	97.4
1821	0.78	0.78	86.49	91.6
1822	0.71	0.72	79.49	92.0
1823	0.98	0.94	104.27	94.6
1824	0.9	0.91	100.64	105.5
1825	0.93	0.93	102.32	106.6
1826	1.33	1.28	141.01	105.8
1827	0.68	0.77	84.81	104.7
1828	0.94	0.91	100.00	105.3
1829	0.85	0.86	95.26	96.8
1830	0.97	0.95	105.40	95.7
1831	0.88	0.89	98.58	90.1
1832	0.69	0.72	79.07	87.2
1833	0.65	0.66	72.42	83.2
1834	0.74	0.73	80.43	86.5
1835	0.78	0.77	85.59	89.4
1836	1.08	1.04	114.87	98.9
1837	0.81	0.85	93.52	104.7
1838	1.13	1.09	120.10	107.3
1839	0.97	0.99	109.56	103.8
1840	0.88	0.89	98.58	100.9
1841	0.88	0.88	97.24	92.3
1842	0.69	0.72	79.07	87.8
1843	0.7	0.70	77.20	89.6
1844	0.8	0.79	86.91	98.2
1845	1	0.97	107.52	103.5
1846	1.31	1.27	140.14	104.1
1847	0.9	0.96	105.55	100.3
1848	0.7	0.73	80.32	93.4
1849	0.6	0.61	67.79	81.1
1850	0.67	0.66	72.99	76.3
1851	0.72	0.71	78.81	83.1

1852	0.74	0.74	81.47	92.4
1853	1.08	1.03	114.28	101.2
1854	1.03	1.04	114.56	106.9
1855	1.06	1.06	116.68	109.2
1856	0.96	0.97	107.56	104.8
1857	0.82	0.84	92.69	
1858	0.84	0.84	92.52	
1859	0.94	0.93		
1860	1.07	1.05		

Sources: *Edinburgh Almanac for 1820* (Edinburgh, 1819), p.81; for 1827 (Edinburgh, 1826), p.91; for 1828 (Edinburgh, 1827), p.93; for 1829 (Edinburgh, 1827), p.92; N. Elliot, *The conversion into money of grain and victual payments in Scotland* (Edinburgh, 1879), p.xii. Note: Smoothed figures rounded to one decimal place. Others calculated to two decimal places.

Appendix B: Expenditure by category (simplified)

Table 2.9 is presented overleaf, on two facing pages.

Table 2.9: Deflated figures indexed to 1820

Year Ending	Administration & Chambers	Civic	Ecclesiastical	Finance	Goals, justice and law
1820	7992	2703	10897	23473	4977
1821	12965	2182	8319	24408	3628
1822	6442	2090	8848	12192	3109
1823	8498	5652	9028	13687	2526
1824	9394	1596	17806	13944	1983
1825	9761	2249	17926	15217	4405
1826	10549	1919	18387	15052	9120
1827	10770	2189	13825	16076	6528
1829	10361	1435	0	97	3055
1830	9979	1548	0	96	3796
1831	9327	1539	0	0	3518
1832	8931	1963	0	0	2893
1833	8393	1065	0	0	3617
1836	5017	416	0	8399	3629
1837	3762	339	0	10619	2823
1838	6530	495	0	32964	6036
1839	6138	566	0	15485	3557
1840	5705	1228	0	17457	3282
1841	5351	1845	0	13534	1477
1842	6154	849	0	11987	1232
1843	5485	2123	0	14603	1230
1844	6602	3681	0	13722	1176
1845	7086	6723	0	14349	1292
1846	14085	618	0	15001	1468
1847	9473	568	0	13357	914
1848	8111	560	0	12071	1569
1849	9072	487	0	10617	1177
1850	6447	415	0	9759	1081
1851	6875	479	0	10922	1013
1852	8051	604	0	12732	1042
1853	11493	684	0	13451	1135
1854	10937	755	0	13334	1421
1855	9595	764	0	13348	1209

Table 2.9: Deflated figures indexed to 1820 (continued)

Leith harbour	Markets	Public Utilities	Repairs	Education	Town of Leith	Welfare	Year Ending
2040	937	1464	3358	793	156	521	1820
799	2552	407	2255	928	92	390	1821
3795	857	560	2718	1103	92	299	1822
173	737	0	1593	730	95	197	1823
90	226	0	5306	846	106	211	1824
135	247	276	1738	963	134	213	1825
431	271	73	2422	769	111	211	1826
10466	207	602	2384	1101	188	157	1827
8228	339	802	80	2417	48	239	1829
3824	167	76	323	2388	48	261	1830
2703	158	95	404	2250	78	194	1831
1916	138	160	183	2175	44	187	1832
0	126	67	498	2078	42	166	1833
0	193	0	131	61	45	0	1836
0	98	0	86	73	12	145	1837
0	97	0	102	2874	34	187	1838
0	91	0	625	0	0	0	1839
0	121	0	609	0	0	0	1840
0	120	0	743	0	0	0	1841
0	108	0	521	0	0	0	1842
0	123	0	612	0	0	0	1843
0	173	0	916	0	0	0	1844
0	140	0	778	0	0	0	1845
0	195	0	852	81	0	0	1846
0	193	0	418	198	0	0	1847
0	187	0	622	208	0	0	1848
0	169	0	376	181	0	0	1849
0	117	0	487	155	0	0	1850
0	93	0	373	182	0	0	1851
0	104	0	510	243	0	0	1852
0	118	0	1023	226	0	0	1853
0	120	0	889	222	0	0	1854
0	149	0	848	397	0	27	1855

Appendix C: Council expenditure by category

Council expenditure by category, to nearest £ (£ real and £ nominal) (1820-55)

Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Table 2.12(a): expenditure calculated using deflated fiat prices

Table 2.12(a) Part 1 of 21
Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept. Cat.	Administrative Expenses									
	Accountant	All Trust expenses	Auditing of Accounts	Chamberlain's office		Clerk's office			Collection of taxation and income	
Sub. Cat.	Salaries, fees &c.	NFD	NFD	Cashier's remuneration	Chamberlain's remuneration	Copying records, stationery costs attendant to this	Record Keeper	Remuneration of Clerks.	Assessors	NFD
1820	722	-	40	-	1,138	231	-	439	222	159
1821	345	-	14	-	1,109	299	-	380	180	131
1822	63	-	-	-	1,134	287	-	297	257	107
1823	582	-	-	-	757	299	-	752	249	132
1824	365	-	-	-	844	108	-	657	277	117
1825	362	-	-	-	853	359	-	512	280	120
1826	359	-	-	-	951	650	-	796	218	145
1827	356	-	-	-	1,046	292	-	646	273	165
1829	436	-	-	1,334	-	99	-	683	363	-
1830	441	-	-	1,279	-	198	-	615	359	-
1831	529	-	-	1,196	-	193	-	457	338	-
1832	399	-	-	1,178	-	108	-	298	326	-
1833	324	-	-	1,121	-	310	-	520	312	-
1834	7	-	-	-	-	-	-	-	-	100
1836	465	-	6	129	445	-	196	912	252	171
1837	157	-	-	136	471	-	210	777	267	174
1838	191	963	-	139	483	22	215	696	274	132
1839	165	-	-	-	319	-	207	844	184	133
1840	151	-	-	-	252	-	202	704	101	90
1841	138	-	-	-	231	-	203	661	92	78
1842	158	-	-	-	219	-	193	640	88	76
1843	161	-	-	-	224	-	197	679	90	104
1844	177	-	-	-	294	-	216	732	98	152
1845	194	-	-	-	310	-	259	804	103	167
1846	218	-	-	-	312	-	-	1,041	104	564
1847	190	-	-	-	361	-	-	1,006	100	565
1848	121	-	-	-	336	-	-	943	93	551
1849	105	-	-	-	292	-	-	815	81	477
1850	110	-	-	-	277	-	-	787	76	400
1851	125	-	-	-	316	-	-	827	83	381
1852	185	-	-	-	-	-	-	1,428	92	449
1853	212	-	-	-	-	-	-	1,556	101	482
1854	224	-	-	-	-	-	-	1,683	91	557
1855	292	-	-	-	436	-	-	1,218	60	675
Total (£)	9,033	963	60	6,512	13,411	3,455	2,098	25,809	6,085	7,553

Table 2.12(a) Part 2 of 21
Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Administrative Expenses								
Cat.					Other Salaries				
Sub. Cat	Feu Duties due by the Council	Magistrates and Councillors Annuals Fees	Municipal expenses	Office expense -stationery	Convenery Officer	Keeper of Meadows	Managerial and professional	New Haven Constable	Portsburgh officers
1820	905	415	-	-	2	29	434	-	2
1821	951	9	-	-	2	27	312	-	2
1822	784	9	-	14	2	28	373	-	2
1823	1,080	10	-	-	2	28	82	-	25
1824	1,391	11	-	34	2	32	386	-	2
1825	1,533	16	-	40	2	32	351	-	2
1826	1,481	11	-	44	69	32	372	-	2
1827	1,429	11	195	44	2	31	397	-	2
1829	2,233	-	-	-	-	48	-	-	-
1830	2,206	-	-	-	-	47	-	-	-
1831	2,079	-	-	-	-	56	-	-	-
1832	2,010	-	-	-	-	34	-	-	-
1833	1,920	-	-	-	-	35	-	-	-
1834	-	-	-	-	-	-	-	-	-
1836	67	-	756	11	-	30	-	11	2
1837	66	-	-	28	-	31	-	13	2
1838	221	-	-	11	-	32	-	11	2
1839	2,449	-	-	175	-	31	-	-	4
1840	2,343	-	-	120	-	30	-	-	3
1841	2,046	-	-	113	-	28	-	-	3
1842	1,994	-	-	117	-	29	-	-	6
1843	1,892	-	-	114	-	31	-	-	3
1844	2,226	-	-	145	-	34	-	-	3
1845	2,232	-	-	97	-	36	-	-	3
1846	2,645	-	5,399	213	-	62	-	-	3
1847	2,406	-	1,709	81	-	66	-	-	3
1848	2,053	-	1,351	195	-	61	-	-	3
1849	1,717	-	3,194	111	-	54	-	-	2
1850	1,583	-	1,232	134	-	50	-	-	6
1851	1,700	-	1,430	139	-	55	-	-	3
1852	1,893	-	1,650	173	-	62	-	-	4
1853	2,756	-	3,813	205	-	67	-	-	4
1854	2,484	-	2,661	235	-	71	-	-	4
1855	2,447	-	990	243	-	38	-	-	4
Total (£)	57,222	492	24,382	2,834	83	1,356	2,708	34	107

Table 2.12(a)

Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Administrative Expenses								
Cat.	Provost's remuneration		Salary to Magistrates, Council Deacons, DoG	Public works			Superintendent of Public Works		Taxation due by the council
	Expenses	Salary		NFD	Roadways	Wages to labourers	His assistant	The superintendent	NFD
1820	22	975	-	-	-	707	-	243	334
1821	-	917	-	982	292	1,410	-	229	4,754
1822	-	737	-	-	148	1,076	-	230	349
1823	-	758	-	-	255	1,434	-	260	1,000
1824	89	846	-	-	678	1,858	-	264	304
1825	696	854	-	-	299	1,939	-	267	164
1826	-	1,059	-	24	696	2,271	-	462	150
1827	-	1,048	-	124	130	2,836	-	523	214
1829	-	979	-	684	2,378	-	-	484	218
1830	-	967	-	787	1,930	-	-	478	215
1831	-	912	-	652	1,573	199	-	451	202
1832	-	881	-	1,066	1,583	-	-	436	196
1833	-	842	-	1,018	1,000	-	-	416	187
1834	-	-	-	-	436	-	-	-	-
1836	-	43	43	-	469	-	-	346	80
1837	6	-	-	11	345	-	-	366	70
1838	34	1,610	-	23	318	-	-	376	75
1839	-	519	-	-	-	-	43	430	40
1840	-	505	-	-	-	-	39	419	41
1841	-	462	-	-	-	-	36	383	43
1842	-	439	-	-	-	-	34	364	56
1843	-	448	-	-	-	-	35	371	402
1844	-	491	-	-	-	-	38	407	794
1845	-	517	-	-	-	-	40	429	961
1846	-	520	-	-	-	-	41	364	1,189
1847	-	516	-	-	-	-	39	376	941
1848	-	467	-	-	-	-	36	420	945
1849	-	417	-	-	-	-	32	365	774
1850	-	392	-	-	-	-	30	314	724
1851	-	427	-	-	-	-	32	249	714
1852	-	475	-	-	-	-	36	277	819
1853	-	520	-	-	-	-	39	303	915
1854	-	550	-	-	-	-	42	321	1,022
1855	-	561	-	-	-	-	43	327	1,471
Total (£)	848	21,609	43	5,372	12,530	13,730	635	11,949	20,361

Table 2.12(a) Part 4 of 21
 Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	City Chambers									
	Cat.	Fabric		Heating and lighting			Insurance	Lighting Magistrates Homes	Servants at City Chambers	
		Furnishings	Repairs	Coals., Firewood, gas	Installation of gas etc.	NFD			NFD	Pensions to Corporate Servants
Sub. Cat										
1820	202	56	156	-	-	-	157	402	-	
1821	65	18	81	-	-	-	78	377	-	
1822	12	21	60	-	-	-	85	367	-	
1823	185	33	78	-	-	-	72	428	-	
1824	193	296	85	-	-	-	20	534	-	
1825	59	427	18	-	-	-	127	447	-	
1826	31	93	99	-	-	-	116	417	-	
1827	111	239	88	-	-	-	114	453	-	
1829	-	-	73	-	-	28	23	112	185	
1830	-	-	106	-	-	27	65	111	148	
1831	-	-	76	-	-	26	91	104	192	
1832	-	-	59	-	-	25	59	101	175	
1833	-	-	61	-	-	24	70	96	138	
1834	-	-	173	-	-	-	32	-	-	
1836	123	-	71	58	-	22	-	352	-	
1837	40	175	78	18	-	24	-	295	-	
1838	33	299	89	28	-	25	9	219	-	
1839	43	356	-	-	90	15	-	88	-	
1840	41	495	-	-	73	11	-	86	-	
1841	13	658	-	-	71	14	-	78	-	
1842	44	1,545	-	-	66	13	-	75	-	
1843	15	571	-	-	59	13	-	76	-	
1844	35	593	-	-	68	15	-	83	-	
1845	36	728	-	-	66	16	-	88	-	
1846	66	1,152	-	-	93	9	-	88	-	
1847	25	906	-	-	74	9	-	101	-	
1848	51	328	-	-	60	9	-	89	-	
1849	88	413	-	-	52	7	-	77	-	
1850	14	195	-	-	43	7	-	72	-	
1851	80	188	-	-	48	8	-	70	-	
1852	17	367	-	-	49	8	-	64	-	
1853	51	329	-	-	61	9	-	68	-	
1854	65	768	-	-	78	10	-	72	-	
1855	109	513	-	-	83	10	-	73	-	
Total (£)	1,847	11,763	1,451	104	1,135	384	1,118	6,163	838	

Table 2.12(a) Part 5 of 21
 Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Civic expenses									
Cat.	Carriage hire	Charity Disbursements if not under welfare	Civic Music	Gratuities and presentations			Macebearer and Swordbearer	Musselburgh Races	Newspapers, directories	NFD
				External hospitality	NFD	To council employees				
Sub. Cat.										
1820	-	327	71	9	-	55	-	219	136	-
1821	-	196	62	-	-	-	-	251	122	-
1822	-	25	147	-	-	-	-	320	95	1
1823	-	5	72	-	-	-	-	219	63	0
1824	-	111	72	-	-	-	-	366	6	-
1825	-	340	67	-	18	-	-	384	12	-
1826	-	243	75	-	6	-	-	355	15	7
1827	-	168	85	-	-	-	-	419	15	20
1829	-	5	39	-	-	31	66	-	15	-
1830	-	5	85	-	-	31	65	-	19	-
1831	-	5	53	-	-	39	61	-	18	-
1832	-	5	65	-	-	28	59	595	17	-
1833	-	4	42	-	-	27	56	-	9	-
1834	-	-	-	-	-	-	-	-	-	-
1836	7	-	30	-	-	-	21	98	19	-
1837	7	-	29	-	-	-	22	-	4	-
1838	8	21	28	-	-	-	23	-	4	-
1839	15	-	31	-	-	-	22	-	-	-
1840	7	-	30	-	-	-	21	-	-	-
1841	7	-	28	-	-	-	19	-	-	-
1842	11	-	26	-	-	-	18	-	-	-
1843	9	-	30	-	-	-	19	-	-	-
1844	12	-	36	-	-	-	21	-	-	-
1845	13	-	38	-	-	-	22	-	-	-
1846	-	-	40	-	-	-	22	-	-	-
1847	37	-	37	-	-	-	22	-	-	-
1848	27	-	35	-	-	-	20	-	-	-
1849	19	-	30	-	-	-	17	-	-	-
1850	4	-	28	-	-	-	16	-	-	-
1851	-	-	31	-	-	-	17	-	-	-
1852	4	-	34	-	-	-	19	-	-	-
1853	39	-	37	-	-	-	21	-	-	-
1854	20	-	39	-	-	-	22	-	-	-
1855	14	-	40	-	-	-	23	-	-	-
Total (£)	261	1,461	1,593	9	23	210	714	3,227	568	28

Table 2.12(a) Part 6 of 21
Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Civic expenses									
Cat.	Petty Disbursements			Petty Salaries	Preserving the peace					Provost's Officer
	NFD	Tavern Expenses	Travel Expenses		NFD	Other costs	Payments to City Guards	Payments to Constabulary	Payments to the High Constables	
Sub. Cat										
1820	261	1,024	0	165	55	26	108	-	41	51
1821	217	671	-	109	16	-	93	-	-	49
1822	159	454	1	-	3	-	102	0	-	42
1823	269	133	-	97	3	50	94	-	79	49
1824	421	192	20	85	8	-	87	-	53	56
1825	428	217	9	67	7	-	94	35	53	55
1826	415	310	53	72	4	-	99	-	64	55
1827	285	563	41	113	4	-	81	-	56	54
1829	99	276	11	430	-	-	-	-	82	-
1830	98	417	11	361	-	-	-	-	81	-
1831	92	439	10	369	-	-	-	-	77	-
1832	89	314	10	344	-	-	-	-	74	-
1833	104	108	9	299	-	-	-	-	71	-
1834	-	-	-	-	-	-	-	-	34	-
1836	38	-	-	-	-	-	-	-	40	-
1837	18	-	-	-	-	-	-	-	21	79
1838	74	-	-	-	-	-	-	-	21	86
1839	61	-	-	-	-	47	-	-	21	208
1840	779	-	-	-	-	1	-	-	20	192
1841	1,433	-	-	-	-	0	-	-	18	178
1842	415	-	-	-	-	34	-	-	18	175
1843	1,712	-	-	-	-	2	-	-	18	175
1844	3,227	-	-	-	-	11	-	-	20	230
1845	6,255	-	-	-	-	5	-	-	21	242
1846	100	-	-	-	-	11	-	-	21	249
1847	53	-	-	-	-	2	-	-	20	236
1848	81	-	-	-	-	13	-	-	19	215
1849	69	-	-	-	-	15	-	-	16	166
1850	39	-	-	-	-	8	-	-	15	170
1851	66	-	-	-	-	5	-	-	17	184
1852	53	-	-	-	-	10	-	-	18	213
1853	82	-	-	-	-	13	-	-	20	228
1854	88	-	-	-	-	25	-	-	32	272
1855	91	-	-	-	-	9	-	-	33	294
Total (£)	17,671	5,116	175	2,511	101	289	757	36	1,193	4,204

Table 2.12(a) Part 7 of 21
 Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Civic expenses									
Cat.	Public Rejoicings	Robes and wardrobe keeper, includes robes, uniform, clothing	Royal Convention	Royal Visit			Seat rents	Statuary and monuments	Time & Clocks	Carriage of gowns, robes
			Membershi p Dues	Banquet	General Costs	Outdoor events				
Sub. Cat										
1820	10	83	-	-	-	-	17	-	44	-
1821	196	138	-	-	-	-	6	-	57	-
1822	267	250	-	-	34	130	-	-	60	-
1823	16	127	-	3,112	6	678	-	99	469	-
1824	15	40	-	-	10	-	-	-	53	-
1825	28	39	-	-	168	-	-	176	53	-
1826	17	74	-	-	-	-	-	2	53	-
1827	4	29	-	9	2	21	-	160	52	-
1829	20	52	181	-	-	-	-	-	129	-
1830	19	45	178	-	-	-	-	-	134	-
1831	18	55	168	-	-	-	-	-	135	-
1832	18	64	163	-	-	-	-	-	119	-
1833	17	61	155	-	-	-	-	-	103	-
1834	-	-	-	-	-	-	-	-	-	-
1836	-	46	66	-	-	-	-	30	-	18
1837	41	44	52	-	-	-	9	-	-	9
1838	-	57	24	-	-	-	-	137	-	5
1839	-	-	23	-	-	-	-	-	133	-
1840	-	-	45	-	-	-	-	-	127	-
1841	-	-	42	-	-	-	-	-	115	-
1842	-	-	39	-	-	-	-	-	107	-
1843	-	-	40	-	-	-	-	-	108	-
1844	-	-	-	-	-	-	-	-	113	-
1845	-	-	-	-	-	-	-	-	115	-
1846	-	-	47	-	-	-	-	-	117	-
1847	-	-	30	-	-	-	-	-	118	-
1848	-	-	28	-	-	-	-	-	112	-
1849	-	-	24	-	-	-	-	-	94	-
1850	-	-	-	-	-	-	-	-	89	-
1851	-	-	12	-	-	-	-	-	97	-
1852	-	-	83	-	-	-	-	-	107	-
1853	-	-	61	-	-	-	-	-	118	-
1854	-	-	64	-	-	-	-	-	124	-
1855	-	-	65	-	-	-	-	-	127	-
Total (£)	687	1,203	1,593	3,122	220	830	32	603	3,381	32

Table 2.12(a)

Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Civic Expenses	
Cat.	Transport	
Sub. Cat	NFD	Regulation of Hackney Carriages
1820	-	-
1821	-	-
1822	-	-
1823	12	-
1824	-	-
1825	-	-
1826	-	-
1827	-	5
1829	-	-
1830	-	-
1831	-	-
1832	-	-
1833	-	-
1834	-	-
1836	-	5
1837	-	5
1838	-	5
1839	-	5
1840	-	5
1841	-	5
1842	-	4
1843	-	11
1844	-	12
1845	-	12
1846	-	12
1847	-	12
1848	-	11
1849	-	36
1850	-	46
1851	-	50
1852	-	60
1853	-	64
1854	-	67
1855	-	69
Total (£)	12	502

Table 2.12(a) Part 9 of 21
Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Ecclesiastical								
Cat.	Bell ringers	Call and admitting ministers	Precentors' salaries	Rents, Feuduties and insurances			Repairing churches	Stipends to Ministers	Sundry Furnishings
				Feuduties	Insurances	Rents			
Sub. Cat									
1820	-	2	190	67	29	2	-	10,608	-
1821	-	5	-	36	25	-	-	8,233	20
1822	-	7	-	36	25	-	548	8,232	-
1823	-	5	-	37	26	-	147	8,813	-
1824	-	-	-	41	13	-	8,043	9,708	-
1825	-	11	-	42	14	-	3,181	14,679	-
1826	-	-	-	41	17	-	1,272	17,056	-
1827	-	-	-	41	26	-	6	13,753	-
1829	-	-	-	-	-	-	-	-	-
1830	-	-	-	-	-	-	-	-	-
1831	-	-	-	-	-	-	-	-	-
1832	-	-	-	-	-	-	-	-	-
1833	-	-	-	-	-	-	-	-	-
1834	-	-	-	-	-	-	-	-	-
1836	-	-	-	-	-	-	-	-	-
1837	-	-	-	-	-	-	-	-	-
1838	-	-	-	-	-	-	-	-	-
1839	-	-	-	-	-	-	-	-	-
1840	-	-	-	-	-	-	-	-	-
1841	-	-	-	-	-	-	-	-	-
1842	-	-	-	-	-	-	-	-	-
1843	-	-	-	-	-	-	-	-	-
1844	-	-	-	-	-	-	-	-	-
1845	-	-	-	-	-	-	-	-	-
1846	-	-	-	-	-	-	-	-	-
1847	-	-	-	-	-	-	-	-	-
1848	-	-	-	-	-	-	-	-	-
1849	-	-	-	-	-	-	-	-	-
1850	-	-	-	-	-	-	-	-	-
1851	-	-	-	-	-	-	-	-	-
1852	-	-	-	-	-	-	-	-	-
1853	-	-	-	-	-	-	-	-	-
1854	-	-	-	-	-	-	-	-	-
1855	-	-	-	-	-	-	-	-	-
Total (£)	-	30	190	340	175	2	13,198	91,082	20

Table 2.12(a) Part 10 of 21
Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Financing costs										
	Cat.	Annuities			Auction costs	Bank Interest	Investments in shares, subscriptions to shares		Legal fees relating to Bonds etc.	Loans	
		Liferent	NFD	Permanent			Local	Non-local		Interest	Principal
Sub. Cat											
1820	3,773	1,022	-	-	-	223	606	2	7,213	10,634	
1821	3,487	-	-	-	23	561	-	18	11,477	8,843	
1822	3,343	-	-	6	23	835	-	70	-	7,776	
1823	4,021	-	-	39	-	-	-	126	-	9,501	
1824	4,038	-	-	-	-	-	-	295	-	9,611	
1825	4,191	-	-	-	-	533	-	265	-	10,068	
1826	3,736	-	-	8	-	113	-	-	-	11,037	
1827	3,325	-	-	12	-	821	-	-	-	11,761	
1829	-	-	-	-	-	97	-	-	-	-	
1830	-	-	-	-	-	96	-	-	-	-	
1831	-	-	-	-	-	-	-	-	-	-	
1832	-	-	-	-	-	-	-	-	-	-	
1833	-	-	-	-	-	-	-	-	-	-	
1834	-	-	-	-	-	-	-	-	-	-	
1836	-	-	-	-	-	-	-	-	-	-	
1837	-	-	-	-	-	-	-	-	-	-	
1838	156	-	-	-	-	-	-	-	8,843	8,744	
1839	963	-	11,942	-	-	-	-	-	-	-	
1840	884	-	11,659	-	-	-	-	-	-	-	
1841	731	-	10,602	-	-	-	-	-	-	-	
1842	525	-	10,014	-	-	-	-	-	-	-	
1843	380	-	9,923	-	-	-	-	-	-	-	
1844	347	-	10,865	-	-	-	-	-	-	-	
1845	329	-	11,451	-	-	-	-	-	-	-	
1846	263	-	11,469	-	-	-	-	-	-	-	
1847	262	-	11,050	-	-	-	-	-	-	-	
1848	218	-	10,254	-	-	-	-	-	-	-	
1849	143	-	8,871	-	-	-	-	-	-	-	
1850	101	-	8,322	-	-	-	-	-	-	-	
1851	110	-	9,023	-	-	-	-	-	-	-	
1852	122	-	10,031	-	-	-	-	-	-	-	
1853	134	-	10,842	-	-	-	-	-	-	-	
1854	141	-	11,258	-	-	-	-	-	-	-	
1855	85	-	11,259	-	-	-	-	-	-	-	
Total (£)	35,808	1,022	178,835	64	46	3,278	606	777	27,533	87,974	

Table 2.12(a)

Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept. Cat. Sub. Cat	Financing Costs		
	Payments in terms of act		Transfer between accounts
	transfer between schedules	Other	
1820	-	-	-
1821	-	-	-
1822	-	-	138
1823	-	-	-
1824	-	-	-
1825	-	-	160
1826	-	-	159
1827	-	-	157
1829	-	-	-
1830	-	-	-
1831	-	-	-
1832	-	-	-
1833	-	-	-
1834	-	-	-
1836	-	7,912	487
1837	-	10,619	-
1838	-	693	14,527
1839	2,581	-	-
1840	4,914	-	-
1841	2,201	-	-
1842	1,449	-	-
1843	4,300	-	-
1844	2,510	-	-
1845	2,568	-	-
1846	1,610	-	1,659
1847	1,505	-	539
1848	1,427	-	172
1849	1,602	-	-
1850	1,336	-	-
1851	1,790	-	-
1852	2,579	-	-
1853	2,475	-	-
1854	1,935	-	-
1855	2,004	-	-
Total (£)	38,786	19,225	17,997

Table 2.12(a) Part 12 of 21
 Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Gaols								
	Cat.	Fabric of Jails		Furnishings to Jails	Heating of prisons	Other costs	Salaries		
		Ailment and Victuals	New Build				Repairs	Governor's Salary	Other salaries
Sub. Cat									
1820	288	-	20	156	-	1	292	424	-
1821	312	-	75	62	-	10	275	470	73
1822	209	-	10	57	-	1	449	210	-
1823	134	-	-	105	-	1	284	471	76
1824	107	-	58	164	-	1	317	520	84
1825	273	1,284	5	22	-	5	320	548	85
1826	661	846	232	222	5	111	361	638	85
1827	547	-	85	385	-	36	436	751	84
1829	529	-	8	8	3	-	242	765	77
1830	764	-	35	30	161	-	239	865	76
1831	628	-	29	-	52	-	225	746	72
1832	689	-	87	-	73	-	218	729	35
1833	743	-	36	2	18	-	208	706	75
1834	-	-	-	-	-	-	-	-	-
1836	676	-	52	49	116	99	396	526	87
1837	696	-	7	111	80	105	419	523	93
1838	900	-	140	128	172	107	429	519	95
1839	213	-	-	-	-	2,117	-	-	-
1840	318	-	-	-	-	1,693	-	-	-
1841	-	-	-	-	-	-	-	-	-
1842	-	-	-	-	-	-	-	-	-
1843	-	-	-	-	-	-	-	-	-
1844	-	-	-	-	-	-	-	-	-
1845	-	-	-	-	-	-	-	-	-
1846	-	-	-	-	-	-	-	-	-
1847	-	-	-	-	-	-	-	-	-
1848	-	-	-	-	-	-	-	-	-
1849	-	-	-	-	-	-	-	-	-
1850	-	-	-	-	-	-	-	-	-
1851	-	-	-	-	-	-	-	-	-
1852	-	-	-	-	-	-	-	-	-
1853	-	-	-	-	-	-	-	-	-
1854	-	-	-	-	-	-	-	-	-
1855	-	-	-	-	-	-	-	-	-
Total (£)	8,686	2,130	880	1,502	680	4,287	5,109	9,410	1,097

Table 2.12(a)

Part 13 of 21

Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Justice					
Cat.	Executions		Law Courts	Maintaining courts		Prosecutions
	Executioner's salary	Other costs	NFD	Barkeeper	NFD	
1820	-	34	24	3	-	19
1821	-	53	23	6	15	18
1822	-	116	23	21	-	129
1823	-	-	24	15	-	19
1824	-	-	26	15	-	21
1825	-	32	27	41	-	11
1826	-	15	26	24	20	-
1827	-	-	26	9	-	52
1829	31	-	-	-	-	583
1830	30	-	-	-	-	444
1831	28	-	-	-	-	241
1832	27	-	-	-	-	65
1833	20	-	-	-	-	584
1834	-	-	-	-	-	-
1836	43	5	-	-	-	327
1837	33	-	-	-	-	524
1838	30	-	-	-	-	556
1839	32	-	10	-	-	424
1840	32	19	9	-	-	455
1841	29	-	9	-	-	419
1842	27	-	8	-	-	454
1843	28	-	8	-	-	530
1844	31	31	9	-	-	518
1845	32	-	10	-	-	535
1846	33	-	10	-	-	569
1847	31	-	9	-	-	611
1848	2	-	9	-	-	704
1849	-	-	7	-	-	597
1850	-	-	7	-	-	518
1851	-	36	8	-	-	552
1852	-	-	9	-	-	652
1853	-	-	9	-	-	689
1854	-	78	10	-	-	723
1855	-	-	10	-	-	733
Total (£)	518	422	350	133	35	13,278

Table 2.12(a) Part 14 of 21
Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Law expenses							Leith harbour		
Cat.	Cases at law	Compensation				Election expenses	Parliamentary expenses		Fabric of harbour	
	NFD	At Law	Extra Judicial	NFD	Refund of security		NFD	Relating to local legislation	Maintenance	NFD
1820	3,397	49	20	243	-	7	-	-	2,040	-
1821	1,150	-	78	1,008	-	-	-	-	799	-
1822	1,864	-	19	-	-	-	-	-	575	3,220
1823	1,359	-	30	9	-	-	-	-	173	-
1824	648	-	22	-	-	-	-	-	90	-
1825	1,541	-	210	-	-	-	-	-	135	-
1826	5,808	-	66	2	-	-	-	-	431	-
1827	3,867	-	251	-	-	-	-	-	10,466	-
1829	743	-	-	65	-	-	-	-	-	8,228
1830	1,068	-	-	64	-	-	-	-	-	3,824
1831	1,437	-	-	61	-	-	-	-	-	2,703
1832	913	-	-	59	-	-	-	-	-	1,916
1833	1,168	-	-	56	-	-	-	-	-	-
1834	1,176	-	-	-	-	-	1,559	-	-	-
1836	1,181	-	-	-	-	72	-	-	-	-
1837	111	-	-	26	-	95	-	-	-	-
1838	925	-	-	-	32	80	-	1,923	-	-
1839	110	-	-	-	-	359	292	-	-	-
1840	-	-	-	-	-	670	87	-	-	-
1841	60	-	-	-	-	847	114	-	-	-
1842	63	-	-	-	-	649	31	-	-	-
1843	79	-	-	-	-	540	45	-	-	-
1844	122	-	-	-	-	450	15	-	-	-
1845	57	-	-	-	-	648	10	-	-	-
1846	22	-	-	-	-	97	738	-	-	-
1847	41	-	-	-	-	113	108	-	-	-
1848	26	-	-	-	-	101	729	-	-	-
1849	29	-	-	-	-	66	478	-	-	-
1850	14	-	-	-	-	66	475	-	-	-
1851	15	-	-	-	-	65	334	-	-	-
1852	16	-	-	-	-	60	305	-	-	-
1853	94	-	-	-	-	58	284	-	-	-
1854	142	-	-	-	-	45	423	-	-	-
1855	91	-	-	-	-	48	326	-	-	-
Total (£)	29,357	49	696	1,592	32	5,134	6,353	1,923	14,708	19,891

Table 2.12(a)

Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Markets						
Cat.	Enforcement of weights and measures	match	New markets, expansions	Property – maintenance	Rents etc of markets	Staff	
		INSURANCE				Inspectors of Markets	NFD
Sub. Cat							
1820	165	-	-	-	-	104	668
1821	52	-	1,685	5	-	95	716
1822	48	-	-	138	-	83	589
1823	69	-	572	-	-	96	-
1824	79	-	37	1	-	109	-
1825	75	-	63	-	-	108	-
1826	83	-	4	76	-	107	-
1827	122	-	16	-	-	70	-
1829	171	-	-	168	-	-	-
1830	167	-	-	-	-	-	-
1831	158	-	-	-	-	-	-
1832	138	-	-	-	-	-	-
1833	126	-	-	-	-	-	-
1834	-	-	-	-	-	-	-
1836	20	-	-	78	-	54	41
1837	-	-	-	-	-	57	41
1838	-	-	-	-	-	59	38
1839	-	2	-	6	33	50	-
1840	-	2	-	11	32	76	-
1841	-	2	-	12	37	69	-
1842	-	2	-	7	37	62	-
1843	-	2	-	7	39	74	-
1844	-	2	-	15	65	91	-
1845	-	4	-	2	35	98	-
1846	-	4	-	1	24	-	166
1847	-	4	-	2	22	-	164
1848	-	4	-	8	21	-	155
1849	-	3	-	3	27	-	136
1850	-	3	-	1	21	-	92
1851	-	3	-	3	18	-	69
1852	-	3	-	3	21	-	77
1853	-	3	-	4	24	-	87
1854	-	8	-	2	13	-	97
1855	-	7	-	9	13	-	121
Total (£)	1,475	60	2,377	563	482	1,461	3,256

Table 2.12(a)

Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Public Utilities				
Cat.	Fire		Water		
Sub. Cat	Inspecting Fire pipes	NFD	Water infrastructure	Water officers	
1820	-	-	-	1,034	430
1821	-	-	-	141	266
1822	-	-	560	-	-
1823	-	-	-	-	-
1824	-	-	-	-	-
1825	267	10	-	-	-
1826	53	19	1	-	-
1827	84	19	471	-	29
1829	-	-	436	366	-
1830	76	-	-	-	-
1831	72	-	-	23	-
1832	70	-	-	91	-
1833	67	-	-	-	-
1834	-	-	-	-	-
1836	-	-	-	-	-
1837	-	-	-	-	-
1838	-	-	-	-	-
1839	-	-	-	-	-
1840	-	-	-	-	-
1841	-	-	-	-	-
1842	-	-	-	-	-
1843	-	-	-	-	-
1844	-	-	-	-	-
1845	-	-	-	-	-
1846	-	-	-	-	-
1847	-	-	-	-	-
1848	-	-	-	-	-
1849	-	-	-	-	-
1850	-	-	-	-	-
1851	-	-	-	-	-
1852	-	-	-	-	-
1853	-	-	-	-	-
1854	-	-	-	-	-
1855	-	-	-	-	-
Total (£)	688	47	1,467	1,654	725

Table 2.12(a)

Part 17 of 21

Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Repairs							
	Property management						Repairs not ascribable elsewhere	Repairs to Markets
Cat.	Advertising	Furnishings	NFD	Other costs	Printing	Stamps		
Sub. Cat	Advertising	Furnishings	NFD	Other costs	Printing	Stamps	Repairs not ascribable elsewhere	Repairs to Markets
1820	221	53	-	-	298	-	2,447	337
1821	68	-	-	-	314	-	1,800	73
1822	68	-	-	-	142	-	2,508	-
1823	37	-	-	-	348	-	1,168	40
1824	149	-	-	104	150	-	4,904	-
1825	46	-	-	11	312	-	1,369	-
1826	105	-	-	-	567	-	1,712	38
1827	82	-	-	-	286	-	2,014	2
1829	19	-	-	-	24	-	-	37
1830	65	-	-	-	93	-	-	165
1831	101	-	-	-	42	-	-	261
1832	24	-	-	-	55	-	-	104
1833	28	-	-	-	16	-	-	454
1834	-	-	-	-	-	-	-	66
1836	27	-	-	-	97	7	-	-
1837	-	-	-	-	83	2	-	-
1838	-	-	-	-	94	7	-	-
1839	97	-	-	-	-	12	390	126
1840	77	-	-	-	-	23	336	175
1841	75	-	-	-	-	13	310	344
1842	64	-	-	-	-	9	181	266
1843	97	-	-	-	-	9	262	244
1844	106	-	-	-	-	11	416	383
1845	74	-	-	-	-	16	490	198
1846	64	-	7	-	-	11	22	747
1847	76	-	7	-	-	13	16	305
1848	64	-	6	-	-	12	30	509
1849	70	-	6	-	-	11	20	269
1850	47	-	5	-	-	10	18	405
1851	78	-	6	-	-	12	20	258
1852	60	-	6	-	-	10	18	414
1853	58	-	7	298	-	22	27	612
1854	103	-	11	383	-	17	22	353
1855	101	-	11	482	-	6	25	224
Total (£)	2,352	53	72	1,277	2,919	235	20,527	7,409

Table 2.12(a) Part 18 of 21
Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Schools									Town of Leith: payments to Leith Town Council	
	Cat.	Books	Insurance	Prizes	Salaries	School Rooms					Teachers at Jails
					NFD	Furnishings	Insurance	NFD	Repairs		Salaries
Sub. Cat.	Books	Insurance	Prizes	NFD	Furnishings	Insurance	NFD	Repairs	Salaries		
1820	138	-	10	279	-	-	27	-	-	156	
1821	173	-	-	449	-	-	-	49	-	92	
1822	559	-	-	217	-	-	-	27	-	92	
1823	121	-	-	282	-	-	-	24	-	95	
1824	163	-	-	238	-	-	2	30	-	106	
1825	148	-	-	274	-	-	4	128	-	134	
1826	151	-	-	258	-	-	13	22	-	111	
1827	126	-	-	272	-	-	240	52	-	188	
1829	-	-	-	315	-	-	181	-	-	48	
1830	-	-	-	311	-	-	179	-	-	48	
1831	-	-	-	293	-	-	168	-	-	78	
1832	-	-	-	284	-	-	163	-	-	44	
1833	-	-	-	271	-	-	155	-	-	42	
1834	-	-	-	-	-	-	-	-	-	-	
1836	-	5	-	-	3	-	-	23	30	45	
1837	-	6	-	-	-	21	-	16	31	12	
1838	-	-	73	99	-	6	2	14	39	34	
1839	-	-	-	-	-	-	-	-	-	-	
1840	-	-	-	-	-	-	-	-	-	-	
1841	-	-	-	-	-	-	-	-	-	-	
1842	-	-	-	-	-	-	-	-	-	-	
1843	-	-	-	-	-	-	-	-	-	-	
1844	-	-	-	-	-	-	-	-	-	-	
1845	-	-	-	-	-	-	-	-	-	-	
1846	-	-	-	80	-	-	-	-	-	-	
1847	-	-	-	187	-	-	-	-	-	-	
1848	-	-	-	174	-	-	-	-	-	-	
1849	-	-	-	151	-	-	-	-	-	-	
1850	-	-	-	127	-	-	-	-	-	-	
1851	-	-	-	151	-	-	-	-	-	-	
1852	-	-	-	209	-	-	-	-	-	-	
1853	-	-	-	189	-	-	-	-	-	-	
1854	-	-	-	184	-	-	-	-	-	-	
1855	-	-	-	358	-	-	-	-	-	-	
Total (£)	1,580	11	83	5,655	3	26	1,134	384	100	1,322	

Table 2.12(a) Part 19 of 21
 Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Univeristy incl. College of Education									
Cat.	Bursaries		Other Costs				Other salaries			
	Bursary payments	Fabric	Legal Expenses	NFD	Stationery, printing	Utilities	Conservator of college museum	Janitor	Mortality Recorder	Mortcloth keeper
1820	-	-	-	24	-	-	-	-	-	-
1821	-	-	-	32	-	-	-	-	-	-
1822	-	-	-	-	-	-	-	-	-	-
1823	-	-	-	-	-	-	-	-	-	-
1824	-	-	-	-	-	-	-	-	-	-
1825	-	-	-	-	-	-	-	-	-	-
1826	-	-	-	-	-	-	-	-	-	-
1827	-	-	-	-	-	-	-	-	-	-
1829	407	161	14	-	12	69	-	21	3	39
1830	402	159	14	-	12	68	-	21	3	38
1831	379	150	13	-	11	65	-	20	3	36
1832	367	145	13	-	11	62	-	19	3	35
1833	350	138	12	-	11	60	-	18	3	33
1834	-	-	-	-	-	-	-	-	-	-
1836	-	-	-	-	-	-	-	-	-	-
1837	-	-	-	-	-	-	-	-	-	-
1838	-	-	-	-	-	-	188	-	-	-
1839	-	-	-	-	-	-	-	-	-	-
1840	-	-	-	-	-	-	-	-	-	-
1841	-	-	-	-	-	-	-	-	-	-
1842	-	-	-	-	-	-	-	-	-	-
1843	-	-	-	-	-	-	-	-	-	-
1844	-	-	-	-	-	-	-	-	-	-
1845	-	-	-	-	-	-	-	-	-	-
1846	-	-	-	-	-	-	-	-	-	-
1847	-	-	-	-	-	-	-	-	-	-
1848	-	-	-	-	-	-	-	-	-	-
1849	-	-	-	-	-	-	-	-	-	-
1850	-	-	-	-	-	-	-	-	-	-
1851	-	-	-	-	-	-	-	-	-	-
1852	-	-	-	-	-	-	-	-	-	-
1853	-	-	-	-	-	-	-	-	-	-
1854	-	-	-	-	-	-	-	-	-	-
1855	-	-	-	-	-	-	-	-	-	-
Total (£)	1,906	753	67	56	57	324	188	98	15	181

Table 2.12(a) Part 20
 Council expenditure by category, to nearest £ (£ real) (1820-5:

Dept.	University incl. College of Education				
Cat.	Other salaries			Payment to Professors	Prizes
	Sub. Cat	Others	Payments to Clerks &c.		
1820	-	-	-	314	-
1821	-	-	-	224	-
1822	-	-	-	299	-
1823	-	-	-	303	-
1824	-	-	-	413	-
1825	-	-	-	408	-
1826	-	-	-	325	-
1827	-	-	-	411	-
1829	-	6	26	1,161	-
1830	-	6	26	1,147	-
1831	-	6	25	1,081	-
1832	-	6	24	1,045	-
1833	-	5	23	998	-
1834	-	-	-	-	-
1836	-	-	-	-	-
1837	-	-	-	-	-
1838	-	-	-	2,326	128
1839	-	-	-	-	-
1840	-	-	-	-	-
1841	-	-	-	-	-
1842	-	-	-	-	-
1843	-	-	-	-	-
1844	-	-	-	-	-
1845	-	-	-	-	-
1846	-	-	-	-	-
1847	11	-	-	-	-
1848	34	-	-	-	-
1849	29	-	-	-	-
1850	28	-	-	-	-
1851	31	-	-	-	-
1852	34	-	-	-	-
1853	37	-	-	-	-
1854	39	-	-	-	-
1855	40	-	-	-	-
Total (£)	282	30	123	10,455	128

Table 2.12(a)

Part 21 of 21

Council expenditure by category, to nearest £ (£ real) (1820-55)

Dept.	Welfare and Public Health									
Cat.	Contributions to charity					Contributions to cost of Poor Law	Medicines	Mortification payments	Other public relief	
	Business charities	Education	Hospitals and medical	NFD	Relief of poverty				Wages to poor labourers	
Sub. Cat										
1820	-	-	-	195	-	-	23	-	-	304
1821	-	-	24	92	-	-	-	275	-	-
1822	-	-	-	299	-	-	-	-	-	-
1823	-	-	8	189	-	-	-	-	-	-
1824	-	-	-	211	-	-	-	-	-	-
1825	-	-	-	213	-	-	-	-	-	-
1826	-	-	-	211	-	-	-	-	-	-
1827	-	-	-	157	-	-	-	-	-	-
1829	15	25	5	-	-	194	-	-	-	-
1830	10	-	10	50	-	191	-	-	-	-
1831	-	-	5	-	9	180	-	-	-	-
1832	-	9	5	-	-	174	-	-	-	-
1833	-	-	-	-	-	166	-	-	-	-
1834	-	-	-	-	-	-	-	-	-	-
1836	-	-	-	-	-	-	-	-	-	-
1837	-	-	-	-	-	-	-	145	-	-
1838	-	-	-	-	-	-	-	187	-	-
1839	-	-	-	-	-	-	-	-	-	-
1840	-	-	-	-	-	-	-	-	-	-
1841	-	-	-	-	-	-	-	-	-	-
1842	-	-	-	-	-	-	-	-	-	-
1843	-	-	-	-	-	-	-	-	-	-
1844	-	-	-	-	-	-	-	-	-	-
1845	-	-	-	-	-	-	-	-	-	-
1846	-	-	-	-	-	-	-	-	-	-
1847	-	-	-	-	-	-	-	-	-	-
1848	-	-	-	-	-	-	-	-	-	-
1849	-	-	-	-	-	-	-	-	-	-
1850	-	-	-	-	-	-	-	-	-	-
1851	-	-	-	-	-	-	-	-	-	-
1852	-	-	-	-	-	-	-	-	-	-
1853	-	-	-	-	-	-	-	-	-	-
1854	-	-	-	-	-	-	-	-	-	-
1855	-	-	-	27	-	-	-	-	-	-
Total (£)	25	34	56	1,644	9	906	23	606		304

Table 2.12(b): expenditure - nominal amounts

Table 2.12(b) Part 1 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Administrative Expenses									
Cat.	Accountant	All Trust expenses	Auditing of Accounts	Chamberlain's office		Clerk's office			Collection of taxation and income	
Sub. Cat.	Salaries, fees &c.	NFD	NFD	Cashier's remuneration	Chamberlain's remuneration	Copying records, stationery costs attendant to this	Record Keeper	Remuneration of Clerks.	Assessors	NFD
1820	722	-	40	-	1,138	231	-	439	222	159
1821	345	-	14	-	1,109	299	-	380	180	131
1822	63	-	-	-	1,134	287	-	297	257	107
1823	582	-	-	-	757	299	-	752	249	132
1824	365	-	-	-	844	108	-	657	277	117
1825	362	-	-	-	853	359	-	512	280	120
1826	359	-	-	-	951	650	-	796	218	145
1827	356	-	-	-	1,046	292	-	646	273	165
1829	436	-	-	1,334	-	99	-	683	363	-
1830	441	-	-	1,279	-	198	-	615	359	-
1831	529	-	-	1,196	-	193	-	457	338	-
1832	399	-	-	1,178	-	108	-	298	326	-
1833	324	-	-	1,121	-	310	-	520	312	-
1834	7	-	-	-	-	-	-	-	-	100
1836	465	-	6	129	445	-	196	912	252	171
1837	157	-	-	136	471	-	210	777	267	174
1838	191	963	-	139	483	22	215	696	274	132
1839	165	-	-	-	319	-	207	844	184	133
1840	151	-	-	-	252	-	202	704	101	90
1841	138	-	-	-	231	-	203	661	92	78
1842	158	-	-	-	219	-	193	640	88	76
1843	161	-	-	-	224	-	197	679	90	104
1844	177	-	-	-	294	-	216	732	98	152
1845	194	-	-	-	310	-	259	804	103	167
1846	218	-	-	-	312	-	-	1,041	104	564
1847	190	-	-	-	361	-	-	1,006	100	565
1848	121	-	-	-	336	-	-	943	93	551
1849	105	-	-	-	292	-	-	815	81	477
1850	110	-	-	-	277	-	-	787	76	400
1851	125	-	-	-	316	-	-	827	83	381
1852	185	-	-	-	-	-	-	1,428	92	449
1853	212	-	-	-	-	-	-	1,556	101	482
1854	224	-	-	-	-	-	-	1,683	91	557
1855	292	-	-	-	436	-	-	1,218	60	675
Total (£)	9,033	963	60	6,512	13,411	3,455	2,098	25,809	6,085	7,553

Table 2.12(b)

Part 2 of 21

Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Administrative Expenses								
Cat.	Feu Duties due by the Council	Magistrates and Councillors Annuals Fees	Municipal expenses	Office expense -stationery	Other Salaries				
					Convener Officer	Keeper of Meadows	Managerial and professional	New Haven Constable	Portsburgh officers
Sub. Cat									
1820	905	415	-	-	2	29	434	-	2
1821	951	9	-	-	2	27	312	-	2
1822	784	9	-	14	2	28	373	-	2
1823	1,080	10	-	-	2	28	82	-	25
1824	1,391	11	-	34	2	32	386	-	2
1825	1,533	16	-	40	2	32	351	-	2
1826	1,481	11	-	44	69	32	372	-	2
1827	1,429	11	195	44	2	31	397	-	2
1829	2,233	-	-	-	-	48	-	-	-
1830	2,206	-	-	-	-	47	-	-	-
1831	2,079	-	-	-	-	56	-	-	-
1832	2,010	-	-	-	-	34	-	-	-
1833	1,920	-	-	-	-	35	-	-	-
1834	-	-	-	-	-	-	-	-	-
1836	67	-	756	11	-	30	-	11	2
1837	66	-	-	28	-	31	-	13	2
1838	221	-	-	11	-	32	-	11	2
1839	2,449	-	-	175	-	31	-	-	4
1840	2,343	-	-	120	-	30	-	-	3
1841	2,046	-	-	113	-	28	-	-	3
1842	1,994	-	-	117	-	29	-	-	6
1843	1,892	-	-	114	-	31	-	-	3
1844	2,226	-	-	145	-	34	-	-	3
1845	2,232	-	-	97	-	36	-	-	3
1846	2,645	-	5,399	213	-	62	-	-	3
1847	2,406	-	1,709	81	-	66	-	-	3
1848	2,053	-	1,351	195	-	61	-	-	3
1849	1,717	-	3,194	111	-	54	-	-	2
1850	1,583	-	1,232	134	-	50	-	-	6
1851	1,700	-	1,430	139	-	55	-	-	3
1852	1,893	-	1,650	173	-	62	-	-	4
1853	2,756	-	3,813	205	-	67	-	-	4
1854	2,484	-	2,661	235	-	71	-	-	4
1855	2,447	-	990	243	-	38	-	-	4
Total (£)	57,222	492	24,382	2,834	83	1,356	2,708	34	107

Table 2.12(b) Part 3 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Administrative Expenses								
	Provost's remuneration		Salary to Magistrates, Council Deacons, DoG	Public works			Superintendent of Public Works		Taxation due by the council
	Expenses	Salary		NFD	Roadways	Wages to labourers	His assistant	The superintendent	NFD
1820	22	975	-	-	-	707	-	243	334
1821	-	917	-	982	292	1,410	-	229	4,754
1822	-	737	-	-	148	1,076	-	230	349
1823	-	758	-	-	255	1,434	-	260	1,000
1824	89	846	-	-	678	1,858	-	264	304
1825	696	854	-	-	299	1,939	-	267	164
1826	-	1,059	-	24	696	2,271	-	462	150
1827	-	1,048	-	124	130	2,836	-	523	214
1829	-	979	-	684	2,378	-	-	484	218
1830	-	967	-	787	1,930	-	-	478	215
1831	-	912	-	652	1,573	199	-	451	202
1832	-	881	-	1,066	1,583	-	-	436	196
1833	-	842	-	1,018	1,000	-	-	416	187
1834	-	-	-	-	436	-	-	-	-
1836	-	43	43	-	469	-	-	346	80
1837	6	-	-	11	345	-	-	366	70
1838	34	1,610	-	23	318	-	-	376	75
1839	-	519	-	-	-	-	43	430	40
1840	-	505	-	-	-	-	39	419	41
1841	-	462	-	-	-	-	36	383	43
1842	-	439	-	-	-	-	34	364	56
1843	-	448	-	-	-	-	35	371	402
1844	-	491	-	-	-	-	38	407	794
1845	-	517	-	-	-	-	40	429	961
1846	-	520	-	-	-	-	41	364	1,189
1847	-	516	-	-	-	-	39	376	941
1848	-	467	-	-	-	-	36	420	945
1849	-	417	-	-	-	-	32	365	774
1850	-	392	-	-	-	-	30	314	724
1851	-	427	-	-	-	-	32	249	714
1852	-	475	-	-	-	-	36	277	819
1853	-	520	-	-	-	-	39	303	915
1854	-	550	-	-	-	-	42	321	1,022
1855	-	561	-	-	-	-	43	327	1,471
Total (£)	848	21,609	43	5,372	12,530	13,730	635	11,949	20,361

Table 2.12(b) Part 4 of 21
 Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	City Chambers									
	Cat.	Fabric		Heating and lighting			Insurance	Lighting Magistrates Homes	Servants at City Chambers	
		Furnishings	Repairs	Coals., Firewood, gas	Installation of gas etc.	NFD			NFD	Pensions to Corporate Servants
Sub. Cat										
1820	202	56	156	-	-	-	157	402	-	
1821	65	18	81	-	-	-	78	377	-	
1822	12	21	60	-	-	-	85	367	-	
1823	185	33	78	-	-	-	72	428	-	
1824	193	296	85	-	-	-	20	534	-	
1825	59	427	18	-	-	-	127	447	-	
1826	31	93	99	-	-	-	116	417	-	
1827	111	239	88	-	-	-	114	453	-	
1829	-	-	73	-	-	28	23	112	185	
1830	-	-	106	-	-	27	65	111	148	
1831	-	-	76	-	-	26	91	104	192	
1832	-	-	59	-	-	25	59	101	175	
1833	-	-	61	-	-	24	70	96	138	
1834	-	-	173	-	-	-	32	-	-	
1836	123	-	71	58	-	22	-	352	-	
1837	40	175	78	18	-	24	-	295	-	
1838	33	299	89	28	-	25	9	219	-	
1839	43	356	-	-	90	15	-	88	-	
1840	41	495	-	-	73	11	-	86	-	
1841	13	658	-	-	71	14	-	78	-	
1842	44	1,545	-	-	66	13	-	75	-	
1843	15	571	-	-	59	13	-	76	-	
1844	35	593	-	-	68	15	-	83	-	
1845	36	728	-	-	66	16	-	88	-	
1846	66	1,152	-	-	93	9	-	88	-	
1847	25	906	-	-	74	9	-	101	-	
1848	51	328	-	-	60	9	-	89	-	
1849	88	413	-	-	52	7	-	77	-	
1850	14	195	-	-	43	7	-	72	-	
1851	80	188	-	-	48	8	-	70	-	
1852	17	367	-	-	49	8	-	64	-	
1853	51	329	-	-	61	9	-	68	-	
1854	65	768	-	-	78	10	-	72	-	
1855	109	513	-	-	83	10	-	73	-	
Total (£)	1,847	11,763	1,451	104	1,135	384	1,118	6,163	838	

Table 2.12(b) Part 5 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Civic expenses									
Cat.	Carriage hire	Charity Disbursements if not under welfare	Civic Music	Gratuities and presentations			Macebearer and Swordbearer	Musselburgh Races	Newspapers, directories	NFD
				External hospitality	NFD	To council employees				
Sub. Cat.										
1820	-	327	71	9	-	55	-	219	136	-
1821	-	196	62	-	-	-	-	251	122	-
1822	-	25	147	-	-	-	-	320	95	1
1823	-	5	72	-	-	-	-	219	63	0
1824	-	111	72	-	-	-	-	366	6	-
1825	-	340	67	-	18	-	-	384	12	-
1826	-	243	75	-	6	-	-	355	15	7
1827	-	168	85	-	-	-	-	419	15	20
1829	-	5	39	-	-	31	66	-	15	-
1830	-	5	85	-	-	31	65	-	19	-
1831	-	5	53	-	-	39	61	-	18	-
1832	-	5	65	-	-	28	59	595	17	-
1833	-	4	42	-	-	27	56	-	9	-
1834	-	-	-	-	-	-	-	-	-	-
1836	7	-	30	-	-	-	21	98	19	-
1837	7	-	29	-	-	-	22	-	4	-
1838	8	21	28	-	-	-	23	-	4	-
1839	15	-	31	-	-	-	22	-	-	-
1840	7	-	30	-	-	-	21	-	-	-
1841	7	-	28	-	-	-	19	-	-	-
1842	11	-	26	-	-	-	18	-	-	-
1843	9	-	30	-	-	-	19	-	-	-
1844	12	-	36	-	-	-	21	-	-	-
1845	13	-	38	-	-	-	22	-	-	-
1846	-	-	40	-	-	-	22	-	-	-
1847	37	-	37	-	-	-	22	-	-	-
1848	27	-	35	-	-	-	20	-	-	-
1849	19	-	30	-	-	-	17	-	-	-
1850	4	-	28	-	-	-	16	-	-	-
1851	-	-	31	-	-	-	17	-	-	-
1852	4	-	34	-	-	-	19	-	-	-
1853	39	-	37	-	-	-	21	-	-	-
1854	20	-	39	-	-	-	22	-	-	-
1855	14	-	40	-	-	-	23	-	-	-
Total (£)	261	1,461	1,593	9	23	210	714	3,227	568	28

Table 2.12(b) Part 6 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Civic expenses									
Cat.	Petty Disbursements			Petty Salaries	Preserving the peace					Provost's Officer
	NFD	Tavern Expenses	Travel Expenses		NFD	Other costs	Payments to City Guards	Payments to Constabulary	Payments to the High Constables	
Sub. Cat										
1820	261	1,024	0	165	55	26	108	-	41	51
1821	217	671	-	109	16	-	93	-	-	49
1822	159	454	1	-	3	-	102	0	-	42
1823	269	133	-	97	3	50	94	-	79	49
1824	421	192	20	85	8	-	87	-	53	56
1825	428	217	9	67	7	-	94	35	53	55
1826	415	310	53	72	4	-	99	-	64	55
1827	285	563	41	113	4	-	81	-	56	54
1829	99	276	11	430	-	-	-	-	82	-
1830	98	417	11	361	-	-	-	-	81	-
1831	92	439	10	369	-	-	-	-	77	-
1832	89	314	10	344	-	-	-	-	74	-
1833	104	108	9	299	-	-	-	-	71	-
1834	-	-	-	-	-	-	-	-	34	-
1836	38	-	-	-	-	-	-	-	40	-
1837	18	-	-	-	-	-	-	-	21	79
1838	74	-	-	-	-	-	-	-	21	86
1839	61	-	-	-	-	47	-	-	21	208
1840	779	-	-	-	-	1	-	-	20	192
1841	1,433	-	-	-	-	0	-	-	18	178
1842	415	-	-	-	-	34	-	-	18	175
1843	1,712	-	-	-	-	2	-	-	18	175
1844	3,227	-	-	-	-	11	-	-	20	230
1845	6,255	-	-	-	-	5	-	-	21	242
1846	100	-	-	-	-	11	-	-	21	249
1847	53	-	-	-	-	2	-	-	20	236
1848	81	-	-	-	-	13	-	-	19	215
1849	69	-	-	-	-	15	-	-	16	166
1850	39	-	-	-	-	8	-	-	15	170
1851	66	-	-	-	-	5	-	-	17	184
1852	53	-	-	-	-	10	-	-	18	213
1853	82	-	-	-	-	13	-	-	20	228
1854	88	-	-	-	-	25	-	-	32	272
1855	91	-	-	-	-	9	-	-	33	294
Total (£)	17,671	5,116	175	2,511	101	289	757	36	1,193	4,204

Table 2.12(b) Part 7 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Civic expenses									
Cat.	Public Rejoicings	Robes and wardrobe keeper, includes robes, uniform, clothing	Royal Convention	Royal Visit			Seat rents	Statuary and monuments	Time & Clocks	Carriage of gowns, robes
			Membershi p Dues	Banquet	General Costs	Outdoor events				
Sub. Cat										
1820	10	83	-	-	-	-	17	-	44	-
1821	196	138	-	-	-	-	6	-	57	-
1822	267	250	-	-	34	130	-	-	60	-
1823	16	127	-	3,112	6	678	-	99	469	-
1824	15	40	-	-	10	-	-	-	53	-
1825	28	39	-	-	168	-	-	176	53	-
1826	17	74	-	-	-	-	-	2	53	-
1827	4	29	-	9	2	21	-	160	52	-
1829	20	52	181	-	-	-	-	-	129	-
1830	19	45	178	-	-	-	-	-	134	-
1831	18	55	168	-	-	-	-	-	135	-
1832	18	64	163	-	-	-	-	-	119	-
1833	17	61	155	-	-	-	-	-	103	-
1834	-	-	-	-	-	-	-	-	-	-
1836	-	46	66	-	-	-	-	30	-	18
1837	41	44	52	-	-	-	9	-	-	9
1838	-	57	24	-	-	-	-	137	-	5
1839	-	-	23	-	-	-	-	-	133	-
1840	-	-	45	-	-	-	-	-	127	-
1841	-	-	42	-	-	-	-	-	115	-
1842	-	-	39	-	-	-	-	-	107	-
1843	-	-	40	-	-	-	-	-	108	-
1844	-	-	-	-	-	-	-	-	113	-
1845	-	-	-	-	-	-	-	-	115	-
1846	-	-	47	-	-	-	-	-	117	-
1847	-	-	30	-	-	-	-	-	118	-
1848	-	-	28	-	-	-	-	-	112	-
1849	-	-	24	-	-	-	-	-	94	-
1850	-	-	-	-	-	-	-	-	89	-
1851	-	-	12	-	-	-	-	-	97	-
1852	-	-	83	-	-	-	-	-	107	-
1853	-	-	61	-	-	-	-	-	118	-
1854	-	-	64	-	-	-	-	-	124	-
1855	-	-	65	-	-	-	-	-	127	-
Total (£)	687	1,203	1,593	3,122	220	830	32	603	3,381	32

Table 2.12(b) Part 8 of 21
 Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Civic Expenses	
Cat.	Transport	
Sub. Cat	NFD	Regulation of Hackney Carriages
1820	-	-
1821	-	-
1822	-	-
1823	12	-
1824	-	-
1825	-	-
1826	-	-
1827	-	5
1829	-	-
1830	-	-
1831	-	-
1832	-	-
1833	-	-
1834	-	-
1836	-	5
1837	-	5
1838	-	5
1839	-	5
1840	-	5
1841	-	5
1842	-	4
1843	-	11
1844	-	12
1845	-	12
1846	-	12
1847	-	12
1848	-	11
1849	-	36
1850	-	46
1851	-	50
1852	-	60
1853	-	64
1854	-	67
1855	-	69
Total (£)	12	502

Table 2.12(b) Part 9 of 21
 Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Ecclesiastical								
Cat.	Bell ringers	Call and admitting ministers	Precentors' salaries	Rents, Feuduties and insurances			Repairing churches	Stipends to Ministers	Sundry Furnishings
				Feuduties	Insurances	Rents			
Sub. Cat									
1820	-	2	190	67	29	2	-	10,608	-
1821	-	5	-	36	25	-	-	8,233	20
1822	-	7	-	36	25	-	548	8,232	-
1823	-	5	-	37	26	-	147	8,813	-
1824	-	-	-	41	13	-	8,043	9,708	-
1825	-	11	-	42	14	-	3,181	14,679	-
1826	-	-	-	41	17	-	1,272	17,056	-
1827	-	-	-	41	26	-	6	13,753	-
1829	-	-	-	-	-	-	-	-	-
1830	-	-	-	-	-	-	-	-	-
1831	-	-	-	-	-	-	-	-	-
1832	-	-	-	-	-	-	-	-	-
1833	-	-	-	-	-	-	-	-	-
1834	-	-	-	-	-	-	-	-	-
1836	-	-	-	-	-	-	-	-	-
1837	-	-	-	-	-	-	-	-	-
1838	-	-	-	-	-	-	-	-	-
1839	-	-	-	-	-	-	-	-	-
1840	-	-	-	-	-	-	-	-	-
1841	-	-	-	-	-	-	-	-	-
1842	-	-	-	-	-	-	-	-	-
1843	-	-	-	-	-	-	-	-	-
1844	-	-	-	-	-	-	-	-	-
1845	-	-	-	-	-	-	-	-	-
1846	-	-	-	-	-	-	-	-	-
1847	-	-	-	-	-	-	-	-	-
1848	-	-	-	-	-	-	-	-	-
1849	-	-	-	-	-	-	-	-	-
1850	-	-	-	-	-	-	-	-	-
1851	-	-	-	-	-	-	-	-	-
1852	-	-	-	-	-	-	-	-	-
1853	-	-	-	-	-	-	-	-	-
1854	-	-	-	-	-	-	-	-	-
1855	-	-	-	-	-	-	-	-	-
Total (£)	-	30	190	340	175	2	13,198	91,082	20

Table 2.12(b) Part 10 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Financing costs									
Cat.	Annuities			Auction costs	Bank Interest	Investments in shares, subscriptions to shares		Legal fees relating to Bonds etc.	Loans	
	Liferent	NFD	Permanent			Local	Non-local		Interest	Principal
Sub. Cat.										
1820	3,773	1,022	-	-	-	223	606	2	7,213	10,634
1821	3,487	-	-	-	23	561	-	18	11,477	8,843
1822	3,343	-	-	6	23	835	-	70	-	7,776
1823	4,021	-	-	39	-	-	-	126	-	9,501
1824	4,038	-	-	-	-	-	-	295	-	9,611
1825	4,191	-	-	-	-	533	-	265	-	10,068
1826	3,736	-	-	8	-	113	-	-	-	11,037
1827	3,325	-	-	12	-	821	-	-	-	11,761
1829	-	-	-	-	-	97	-	-	-	-
1830	-	-	-	-	-	96	-	-	-	-
1831	-	-	-	-	-	-	-	-	-	-
1832	-	-	-	-	-	-	-	-	-	-
1833	-	-	-	-	-	-	-	-	-	-
1834	-	-	-	-	-	-	-	-	-	-
1836	-	-	-	-	-	-	-	-	-	-
1837	-	-	-	-	-	-	-	-	-	-
1838	156	-	-	-	-	-	-	-	8,843	8,744
1839	963	-	11,942	-	-	-	-	-	-	-
1840	884	-	11,659	-	-	-	-	-	-	-
1841	731	-	10,602	-	-	-	-	-	-	-
1842	525	-	10,014	-	-	-	-	-	-	-
1843	380	-	9,923	-	-	-	-	-	-	-
1844	347	-	10,865	-	-	-	-	-	-	-
1845	329	-	11,451	-	-	-	-	-	-	-
1846	263	-	11,469	-	-	-	-	-	-	-
1847	262	-	11,050	-	-	-	-	-	-	-
1848	218	-	10,254	-	-	-	-	-	-	-
1849	143	-	8,871	-	-	-	-	-	-	-
1850	101	-	8,322	-	-	-	-	-	-	-
1851	110	-	9,023	-	-	-	-	-	-	-
1852	122	-	10,031	-	-	-	-	-	-	-
1853	134	-	10,842	-	-	-	-	-	-	-
1854	141	-	11,258	-	-	-	-	-	-	-
1855	85	-	11,259	-	-	-	-	-	-	-
Total (£)	35,808	1,022	178,835	64	46	3,278	606	777	27,533	87,974

Table 2.12(b)

Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept. Cat. Sub. Cat	Financing Costs		
	Payments in terms of act		Transfer between accounts
	transfer between schedules	Other	
1820	-	-	-
1821	-	-	-
1822	-	-	138
1823	-	-	-
1824	-	-	-
1825	-	-	160
1826	-	-	159
1827	-	-	157
1829	-	-	-
1830	-	-	-
1831	-	-	-
1832	-	-	-
1833	-	-	-
1834	-	-	-
1836	-	7,912	487
1837	-	10,619	-
1838	-	693	14,527
1839	2,581	-	-
1840	4,914	-	-
1841	2,201	-	-
1842	1,449	-	-
1843	4,300	-	-
1844	2,510	-	-
1845	2,568	-	-
1846	1,610	-	1,659
1847	1,505	-	539
1848	1,427	-	172
1849	1,602	-	-
1850	1,336	-	-
1851	1,790	-	-
1852	2,579	-	-
1853	2,475	-	-
1854	1,935	-	-
1855	2,004	-	-
Total (£)	38,786	19,225	17,997

Table 2.12(b) Part 12 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Gaols									
	Cat.	Fabric of Jails			Furnishings to Jails	Heating of prisons	Other costs	Salaries		
		Ailment and Victuals	New Build	Repairs				Governor's Salary	Other salaries	Precentor's salary/Chaplain's salary
Sub. Cat										
1820	288	-	20	156	-	1	292	424	-	
1821	312	-	75	62	-	10	275	470	73	
1822	209	-	10	57	-	1	449	210	-	
1823	134	-	-	105	-	1	284	471	76	
1824	107	-	58	164	-	1	317	520	84	
1825	273	1,284	5	22	-	5	320	548	85	
1826	661	846	232	222	5	111	361	638	85	
1827	547	-	85	385	-	36	436	751	84	
1829	529	-	8	8	3	-	242	765	77	
1830	764	-	35	30	161	-	239	865	76	
1831	628	-	29	-	52	-	225	746	72	
1832	689	-	87	-	73	-	218	729	35	
1833	743	-	36	2	18	-	208	706	75	
1834	-	-	-	-	-	-	-	-	-	
1836	676	-	52	49	116	99	396	526	87	
1837	696	-	7	111	80	105	419	523	93	
1838	900	-	140	128	172	107	429	519	95	
1839	213	-	-	-	-	2,117	-	-	-	
1840	318	-	-	-	-	1,693	-	-	-	
1841	-	-	-	-	-	-	-	-	-	
1842	-	-	-	-	-	-	-	-	-	
1843	-	-	-	-	-	-	-	-	-	
1844	-	-	-	-	-	-	-	-	-	
1845	-	-	-	-	-	-	-	-	-	
1846	-	-	-	-	-	-	-	-	-	
1847	-	-	-	-	-	-	-	-	-	
1848	-	-	-	-	-	-	-	-	-	
1849	-	-	-	-	-	-	-	-	-	
1850	-	-	-	-	-	-	-	-	-	
1851	-	-	-	-	-	-	-	-	-	
1852	-	-	-	-	-	-	-	-	-	
1853	-	-	-	-	-	-	-	-	-	
1854	-	-	-	-	-	-	-	-	-	
1855	-	-	-	-	-	-	-	-	-	
Total (£)	8,686	2,130	880	1,502	680	4,287	5,109	9,410	1,097	

Table 2.12(b) Part 13 of 21
 Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Justice					
Cat.	Executions		Law Courts	Maintaining courts		Prosecutions
	Executioner's salary	Other costs	NFD	Barkeeper	NFD	
1820	-	34	24	3	-	19
1821	-	53	23	6	15	18
1822	-	116	23	21	-	129
1823	-	-	24	15	-	19
1824	-	-	26	15	-	21
1825	-	32	27	41	-	11
1826	-	15	26	24	20	-
1827	-	-	26	9	-	52
1829	31	-	-	-	-	583
1830	30	-	-	-	-	444
1831	28	-	-	-	-	241
1832	27	-	-	-	-	65
1833	20	-	-	-	-	584
1834	-	-	-	-	-	-
1836	43	5	-	-	-	327
1837	33	-	-	-	-	524
1838	30	-	-	-	-	556
1839	32	-	10	-	-	424
1840	32	19	9	-	-	455
1841	29	-	9	-	-	419
1842	27	-	8	-	-	454
1843	28	-	8	-	-	530
1844	31	31	9	-	-	518
1845	32	-	10	-	-	535
1846	33	-	10	-	-	569
1847	31	-	9	-	-	611
1848	2	-	9	-	-	704
1849	-	-	7	-	-	597
1850	-	-	7	-	-	518
1851	-	38	8	-	-	552
1852	-	-	9	-	-	652
1853	-	-	9	-	-	689
1854	-	78	10	-	-	723
1855	-	-	10	-	-	733
Total (£)	518	422	350	133	35	13,278

Table 2.12(b) Part 14 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Law expenses							Leith harbour		
Cat.	Cases at law	Compensation				Election expenses	Parliamentary expenses		Fabric of harbour	
		At Law	Extra Judicial	NFD	Refund of security		NFD	Relating to local legislation	Maintenance	NFD
Sub. Cat	NFD									
1820	3,397	49	20	243	-	7	-	-	2,040	-
1821	1,150	-	78	1,008	-	-	-	-	799	-
1822	1,864	-	19	-	-	-	-	-	575	3,220
1823	1,359	-	30	9	-	-	-	-	173	-
1824	648	-	22	-	-	-	-	-	90	-
1825	1,541	-	210	-	-	-	-	-	135	-
1826	5,808	-	66	2	-	-	-	-	431	-
1827	3,867	-	251	-	-	-	-	-	10,466	-
1829	743	-	-	65	-	-	-	-	-	8,228
1830	1,088	-	-	64	-	-	-	-	-	3,824
1831	1,437	-	-	61	-	-	-	-	-	2,703
1832	913	-	-	59	-	-	-	-	-	1,916
1833	1,168	-	-	56	-	-	-	-	-	-
1834	1,176	-	-	-	-	-	1,559	-	-	-
1836	1,181	-	-	-	-	72	-	-	-	-
1837	111	-	-	26	-	95	-	-	-	-
1838	925	-	-	-	32	80	-	1,923	-	-
1839	110	-	-	-	-	359	292	-	-	-
1840	-	-	-	-	-	670	87	-	-	-
1841	60	-	-	-	-	847	114	-	-	-
1842	63	-	-	-	-	649	31	-	-	-
1843	79	-	-	-	-	540	45	-	-	-
1844	122	-	-	-	-	450	15	-	-	-
1845	57	-	-	-	-	648	10	-	-	-
1846	22	-	-	-	-	97	738	-	-	-
1847	41	-	-	-	-	113	108	-	-	-
1848	26	-	-	-	-	101	729	-	-	-
1849	29	-	-	-	-	66	478	-	-	-
1850	14	-	-	-	-	66	475	-	-	-
1851	15	-	-	-	-	65	334	-	-	-
1852	16	-	-	-	-	60	305	-	-	-
1853	94	-	-	-	-	58	284	-	-	-
1854	142	-	-	-	-	45	423	-	-	-
1855	91	-	-	-	-	48	326	-	-	-
Total (£)	29,357	49	696	1,592	32	5,134	6,353	1,923	14,708	19,891

Table 2.12(b)

Part 15 of 21

Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Markets						
Cat.	Enforceme nt of weights and measures	match	New markets, expansions	Property – maintenanc e	Rents etc of markets	Staff	
		INSURANC E				Inspectors of Markets	NFD
Sub. Cat							
1820	165	-	-	-	-	104	668
1821	52	-	1,685	5	-	95	716
1822	48	-	-	138	-	83	589
1823	69	-	572	-	-	96	-
1824	79	-	37	1	-	109	-
1825	75	-	63	-	-	108	-
1826	83	-	4	76	-	107	-
1827	122	-	16	-	-	70	-
1829	171	-	-	168	-	-	-
1830	167	-	-	-	-	-	-
1831	158	-	-	-	-	-	-
1832	138	-	-	-	-	-	-
1833	126	-	-	-	-	-	-
1834	-	-	-	-	-	-	-
1836	20	-	-	78	-	54	41
1837	-	-	-	-	-	57	41
1838	-	-	-	-	-	59	38
1839	-	2	-	6	33	50	-
1840	-	2	-	11	32	76	-
1841	-	2	-	12	37	69	-
1842	-	2	-	7	37	62	-
1843	-	2	-	7	39	74	-
1844	-	2	-	15	65	91	-
1845	-	4	-	2	35	98	-
1846	-	4	-	1	24	-	166
1847	-	4	-	2	22	-	164
1848	-	4	-	8	21	-	155
1849	-	3	-	3	27	-	136
1850	-	3	-	1	21	-	92
1851	-	3	-	3	18	-	69
1852	-	3	-	3	21	-	77
1853	-	3	-	4	24	-	87
1854	-	8	-	2	13	-	97
1855	-	7	-	9	13	-	121
Total (£)	1,475	60	2,377	563	482	1,461	3,256

Table 2.12(b) Part 16 of 21
 Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Public Utilities				
	Fire		Water		
		Inspecting Fire pipes	NFD	Water infrastructur e	Water officers
1820	-	-	-	1,034	430
1821	-	-	-	141	266
1822	-	-	560	-	-
1823	-	-	-	-	-
1824	-	-	-	-	-
1825	267	10	-	-	-
1826	53	19	1	-	-
1827	84	19	471	-	29
1829	-	-	436	366	-
1830	76	-	-	-	-
1831	72	-	-	23	-
1832	70	-	-	91	-
1833	67	-	-	-	-
1834	-	-	-	-	-
1836	-	-	-	-	-
1837	-	-	-	-	-
1838	-	-	-	-	-
1839	-	-	-	-	-
1840	-	-	-	-	-
1841	-	-	-	-	-
1842	-	-	-	-	-
1843	-	-	-	-	-
1844	-	-	-	-	-
1845	-	-	-	-	-
1846	-	-	-	-	-
1847	-	-	-	-	-
1848	-	-	-	-	-
1849	-	-	-	-	-
1850	-	-	-	-	-
1851	-	-	-	-	-
1852	-	-	-	-	-
1853	-	-	-	-	-
1854	-	-	-	-	-
1855	-	-	-	-	-
Total (£)	688	47	1,467	1,654	725

Table 2.12(b) Part 17 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Repairs							
Cat.	Property management						Repairs not ascribable elsewhere	Repairs to Markets
	Advertising	Furnishings	NFD	Other costs	Printing	Stamps		
1820	221	53	-	-	298	-	2,447	337
1821	68	-	-	-	314	-	1,800	73
1822	68	-	-	-	142	-	2,508	-
1823	37	-	-	-	348	-	1,168	40
1824	149	-	-	104	150	-	4,904	-
1825	46	-	-	11	312	-	1,369	-
1826	105	-	-	-	567	-	1,712	38
1827	82	-	-	-	286	-	2,014	2
1829	19	-	-	-	24	-	-	37
1830	65	-	-	-	93	-	-	165
1831	101	-	-	-	42	-	-	261
1832	24	-	-	-	55	-	-	104
1833	28	-	-	-	16	-	-	454
1834	-	-	-	-	-	-	-	66
1836	27	-	-	-	97	7	-	-
1837	-	-	-	-	83	2	-	-
1838	-	-	-	-	94	7	-	-
1839	97	-	-	-	-	12	390	126
1840	77	-	-	-	-	23	336	175
1841	75	-	-	-	-	13	310	344
1842	64	-	-	-	-	9	181	266
1843	97	-	-	-	-	9	262	244
1844	106	-	-	-	-	11	416	383
1845	74	-	-	-	-	16	490	198
1846	64	-	7	-	-	11	22	747
1847	76	-	7	-	-	13	16	305
1848	64	-	6	-	-	12	30	509
1849	70	-	6	-	-	11	20	269
1850	47	-	5	-	-	10	18	405
1851	78	-	6	-	-	12	20	258
1852	60	-	6	-	-	10	18	414
1853	58	-	7	298	-	22	27	612
1854	103	-	11	383	-	17	22	353
1855	101	-	11	482	-	6	25	224
Total (£)	2,352	53	72	1,277	2,919	235	20,527	7,409

Table 2.12(b) Part 18 of 21
 Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Schools									Town of Leith: payments to Leith Town Council	
	Cat.	Books	Insurance	Prizes	Salaries	School Rooms					Teachers at Jails
					NFD	Furnishings	Insurance	NFD	Repairs		Salaries
Sub. Cat	Books	Insurance	Prizes	NFD	Furnishings	Insurance	NFD	Repairs	Salaries		
1820	138	-	10	279	-	-	27	-	-	156	
1821	173	-	-	449	-	-	-	49	-	92	
1822	559	-	-	217	-	-	-	27	-	92	
1823	121	-	-	282	-	-	-	24	-	95	
1824	163	-	-	238	-	-	2	30	-	106	
1825	148	-	-	274	-	-	4	128	-	134	
1826	151	-	-	258	-	-	13	22	-	111	
1827	126	-	-	272	-	-	240	52	-	188	
1829	-	-	-	315	-	-	181	-	-	48	
1830	-	-	-	311	-	-	179	-	-	48	
1831	-	-	-	293	-	-	168	-	-	78	
1832	-	-	-	284	-	-	163	-	-	44	
1833	-	-	-	271	-	-	155	-	-	42	
1834	-	-	-	-	-	-	-	-	-	-	
1836	-	5	-	-	3	-	-	23	30	45	
1837	-	6	-	-	-	21	-	16	31	12	
1838	-	-	73	99	-	6	2	14	39	34	
1839	-	-	-	-	-	-	-	-	-	-	
1840	-	-	-	-	-	-	-	-	-	-	
1841	-	-	-	-	-	-	-	-	-	-	
1842	-	-	-	-	-	-	-	-	-	-	
1843	-	-	-	-	-	-	-	-	-	-	
1844	-	-	-	-	-	-	-	-	-	-	
1845	-	-	-	-	-	-	-	-	-	-	
1846	-	-	-	80	-	-	-	-	-	-	
1847	-	-	-	187	-	-	-	-	-	-	
1848	-	-	-	174	-	-	-	-	-	-	
1849	-	-	-	151	-	-	-	-	-	-	
1850	-	-	-	127	-	-	-	-	-	-	
1851	-	-	-	151	-	-	-	-	-	-	
1852	-	-	-	209	-	-	-	-	-	-	
1853	-	-	-	189	-	-	-	-	-	-	
1854	-	-	-	184	-	-	-	-	-	-	
1855	-	-	-	358	-	-	-	-	-	-	
Total (£)	1,580	11	83	5,655	3	26	1,134	384	100	1,322	

Table 2.12(b) Part 19 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Univeristy incl. College of Education									
Cat.	Bursaries	Fabric	Other Costs				Other salaries			
			Legal Expenses	NFD	Stationery, printing,	Utilities	Conservator of college museum	Janitor	Mortality Recorder	Mortcloth keeper
Sub. Cat	Bursary payments									
1820	-	-	-	24	-	-	-	-	-	-
1821	-	-	-	32	-	-	-	-	-	-
1822	-	-	-	-	-	-	-	-	-	-
1823	-	-	-	-	-	-	-	-	-	-
1824	-	-	-	-	-	-	-	-	-	-
1825	-	-	-	-	-	-	-	-	-	-
1826	-	-	-	-	-	-	-	-	-	-
1827	-	-	-	-	-	-	-	-	-	-
1829	407	161	14	-	12	69	-	21	3	39
1830	402	159	14	-	12	68	-	21	3	38
1831	379	150	13	-	11	65	-	20	3	36
1832	367	145	13	-	11	62	-	19	3	35
1833	350	138	12	-	11	60	-	18	3	33
1834	-	-	-	-	-	-	-	-	-	-
1836	-	-	-	-	-	-	-	-	-	-
1837	-	-	-	-	-	-	-	-	-	-
1838	-	-	-	-	-	-	188	-	-	-
1839	-	-	-	-	-	-	-	-	-	-
1840	-	-	-	-	-	-	-	-	-	-
1841	-	-	-	-	-	-	-	-	-	-
1842	-	-	-	-	-	-	-	-	-	-
1843	-	-	-	-	-	-	-	-	-	-
1844	-	-	-	-	-	-	-	-	-	-
1845	-	-	-	-	-	-	-	-	-	-
1846	-	-	-	-	-	-	-	-	-	-
1847	-	-	-	-	-	-	-	-	-	-
1848	-	-	-	-	-	-	-	-	-	-
1849	-	-	-	-	-	-	-	-	-	-
1850	-	-	-	-	-	-	-	-	-	-
1851	-	-	-	-	-	-	-	-	-	-
1852	-	-	-	-	-	-	-	-	-	-
1853	-	-	-	-	-	-	-	-	-	-
1854	-	-	-	-	-	-	-	-	-	-
1855	-	-	-	-	-	-	-	-	-	-
Total (£)	1,906	753	67	56	57	324	188	98	15	181

Table 2.12(b) Part 20 of 21
Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	University incl. College of Education				
	Other salaries			Payment to Professors	Prizes
	Others	Payments to Clerks &c.	Pension		
Sub. Cat	Others	Payments to Clerks &c.	Pension	Payment to Professors	Prizes
1820	-	-	-	314	-
1821	-	-	-	224	-
1822	-	-	-	299	-
1823	-	-	-	303	-
1824	-	-	-	413	-
1825	-	-	-	408	-
1826	-	-	-	325	-
1827	-	-	-	411	-
1829	-	6	26	1,161	-
1830	-	6	26	1,147	-
1831	-	6	25	1,081	-
1832	-	6	24	1,045	-
1833	-	5	23	998	-
1834	-	-	-	-	-
1836	-	-	-	-	-
1837	-	-	-	-	-
1838	-	-	-	2,326	128
1839	-	-	-	-	-
1840	-	-	-	-	-
1841	-	-	-	-	-
1842	-	-	-	-	-
1843	-	-	-	-	-
1844	-	-	-	-	-
1845	-	-	-	-	-
1846	-	-	-	-	-
1847	11	-	-	-	-
1848	34	-	-	-	-
1849	29	-	-	-	-
1850	28	-	-	-	-
1851	31	-	-	-	-
1852	34	-	-	-	-
1853	37	-	-	-	-
1854	39	-	-	-	-
1855	40	-	-	-	-
Total (£)	282	30	123	10,455	128

Table 2.12(b) Part 21 of 21
 Council expenditure by category, to nearest £ (£ nominal) (1820-55)

Dept.	Welfare and Public Health								
Cat.	Contributions to charity					Contributions to cost of Poor Law	Medicines	Mortification payments	Other public relief
	Business charities	Education	Hospitals and medical	NFD	Relief of poverty				Wages to poor labourers
Sub. Cat	Business charities	Education	Hospitals and medical	NFD	Relief of poverty	Contributions to cost of Poor Law	Medicines	Mortification payments	Wages to poor labourers
1820	-	-	-	195	-	-	23	-	304
1821	-	-	24	92	-	-	-	275	-
1822	-	-	-	299	-	-	-	-	-
1823	-	-	8	189	-	-	-	-	-
1824	-	-	-	211	-	-	-	-	-
1825	-	-	-	213	-	-	-	-	-
1826	-	-	-	211	-	-	-	-	-
1827	-	-	-	157	-	-	-	-	-
1829	15	25	5	-	-	194	-	-	-
1830	10	-	10	50	-	191	-	-	-
1831	-	-	5	-	9	180	-	-	-
1832	-	9	5	-	-	174	-	-	-
1833	-	-	-	-	-	166	-	-	-
1834	-	-	-	-	-	-	-	-	-
1836	-	-	-	-	-	-	-	-	-
1837	-	-	-	-	-	-	-	145	-
1838	-	-	-	-	-	-	-	187	-
1839	-	-	-	-	-	-	-	-	-
1840	-	-	-	-	-	-	-	-	-
1841	-	-	-	-	-	-	-	-	-
1842	-	-	-	-	-	-	-	-	-
1843	-	-	-	-	-	-	-	-	-
1844	-	-	-	-	-	-	-	-	-
1845	-	-	-	-	-	-	-	-	-
1846	-	-	-	-	-	-	-	-	-
1847	-	-	-	-	-	-	-	-	-
1848	-	-	-	-	-	-	-	-	-
1849	-	-	-	-	-	-	-	-	-
1850	-	-	-	-	-	-	-	-	-
1851	-	-	-	-	-	-	-	-	-
1852	-	-	-	-	-	-	-	-	-
1853	-	-	-	-	-	-	-	-	-
1854	-	-	-	-	-	-	-	-	-
1855	-	-	-	27	-	-	-	-	-
Total (£)	25	34	56	1,644	9	906	23	606	304

Appendix D: Council expenditure by type

Table 2.17: Council expenditure by type as % of annual total (1820-55).

Year ending	Type of expenditure														
	Capital	Repairs	Maintenance	Salaries	Wages	Allowances to employees	Allowances NOK	Pensions	Professional Services	Gratuities and Bonuses	Expenses	Employment of the poor	Utilities	Other consumables	Seat rents
1820	0	6	0	28	3	1	0	0	9	0	2	1	1	2	0
1821	3	7	0	24	4	0	0	0	2	0	1	0	0	3	0
1822	1	15	0	31	4	1	1	0	6	0	1	0	1	2	0
1823	1	4	1	34	4	1	0	0	5	0	1	0	1	4	0
1824	20	8	0	30	4	1	0	0	1	0	1	0	0	1	0
1825	6	4	0	41	4	1	0	0	4	0	2	0	0	2	0
1826	3	6	0	40	4	1	0	0	11	0	1	0	0	2	0
1827	0	19	0	32	4	1	0	0	7	0	1	0	0	2	0
1829	30	10	0	29	0	0	0	1	7	1	1	0	1	1	0
1830	16	11	0	32	0	0	0	1	10	2	2	0	2	0	0
1831	12	11	0	33	1	0	0	1	11	2	2	0	2	1	0
1832	10	11	0	34	0	0	0	1	9	2	2	0	2	0	0
1833	1	11	0	38	0	0	0	1	14	2	1	0	1	1	0
1836	2	1	1	25	3	0	0	0	7	1	0	0	3	4	0
1837	0	6	0	25	2	0	0	0	2	0	1	0	1	4	0
1838	0	3	1	33	1	0	0	1	9	0	6	0	1	4	0
1839	0	3	1	15	1	0	0	0	3	0	0	0	1	1	0
1840	0	3	2	13	1	0	0	0	2	0	0	0	1	2	0
1841	0	5	1	15	2	0	0	0	1	0	0	0	1	1	0
1842	0	10	1	16	2	0	0	0	1	0	1	0	1	1	0
1843	0	4	6	15	1	0	0	0	1	0	1	0	1	0	0
1844	0	3	3	15	2	0	0	0	1	0	1	0	1	0	0
1845	0	3	0	14	2	0	0	0	1	0	0	0	1	0	0
1846	0	5	0	13	5	0	0	0	2	1	0	0	1	0	0
1847	0	4	1	15	7	0	0	0	1	1	1	0	1	0	0
1848	0	3	0	16	5	0	0	1	3	1	1	0	1	0	0
1849	0	2	0	15	4	0	0	1	3	1	1	0	1	0	0
1850	0	2	0	17	3	0	0	1	3	1	1	0	1	0	0
1851	0	2	1	16	4	0	0	2	2	0	1	0	1	0	0
1852	0	3	0	16	4	0	0	2	2	0	1	0	0	0	0
1853	0	4	0	14	4	0	0	2	2	0	1	0	0	0	0
1854	0	4	0	16	4	0	0	2	2	0	1	0	1	0	0
1855	0	4	0	18	4	0	0	2	2	0	0	0	1	0	0

Table 2.17: Council expenditure by type as % of annual total (1820-55) (continued).

Year ending	Type of expenditure												
	Stationery	Transport costs	Postage	Adverts & Printing	Furnishings	Uniforms	Other disbursements	General Finance	Liferent annuity payments	Loans - capital	Loans - interest	Insurance of property	Financial Fees
1820	0	0	0	1	0	0	1	0	8	18	12	0	0
1821	0	0	0	1	0	0	0	0	6	19	15	0	1
1822	0	0	0	2	0	1	1	0	8	0	18	0	2
1823	0	1	0	1	2	1	2	0	9	0	22	0	0
1824	0	0	0	1	1	0	0	0	8	0	18	0	1
1825	0	0	0	1	1	0	2	0	8	0	19	0	1
1826	0	0	0	1	1	0	1	0	6	0	18	0	0
1827	0	0	0	1	1	0	2	0	5	0	19	0	1
1829	1	0	0	0	1	0	2	0	0	0	0	1	0
1830	1	0	0	0	1	1	0	0	0	0	0	1	0
1831	2	0	0	0	1	1	0	0	0	0	0	1	0
1832	1	0	0	0	1	1	0	0	0	0	0	1	0
1833	2	0	0	0	1	1	0	0	0	0	0	1	0
1836	0	1	0	1	2	0	1	0	0	0	42	4	0
1837	1	0	0	1	1	0	2	0	0	0	51	1	0
1838	0	0	0	0	1	0	1	0	24	8	0	0	0
1839	0	0	0	1	1	0	8	0	45	0	0	0	0
1840	0	0	0	0	1	0	8	0	42	0	0	0	0
1841	0	0	0	0	1	0	6	0	46	0	0	0	0
1842	0	0	0	0	1	0	2	0	46	0	0	0	0
1843	0	0	0	0	0	0	7	0	41	0	0	0	0
1844	0	0	0	1	0	0	12	0	41	0	0	0	0
1845	0	0	0	0	1	0	20	0	37	0	0	0	0
1846	1	0	0	0	1	0	16	0	34	0	0	0	0
1847	0	0	0	0	1	0	7	0	41	0	0	0	0
1848	1	0	0	0	1	0	6	0	42	0	0	0	0
1849	0	0	0	0	1	0	14	0	38	0	0	0	0
1850	1	0	0	0	0	0	7	0	43	0	0	1	0
1851	0	0	0	1	1	0	7	0	43	0	0	0	0
1852	0	0	0	1	1	0	7	0	41	0	0	0	0
1853	0	0	0	0	0	0	13	0	37	0	0	0	0
1854	0	0	0	1	1	0	10	0	39	0	0	0	0
1855	1	0	0	1	1	0	4	0	41	0	0	0	0

Table 2.17: Council expenditure by type as % of annual total (1820-55) (concluded).

Year ending	Type of expenditure											Annual Sum
	Shares	Taxation	Feu Duties	Compensation	Land Rents	Property Rents	Subs - Convention	Subs for Governance	Co-funded	Internal Transaction	Payments to LTC under Act	
1820	1	1	2	0	0	0	1	0	0	0	0	56529.26
1821	0	8	2	0	0	0	0	0	0	0	0	56884.45
1822	0	1	2	0	0	0	1	0	0	0	0	40966.71
1823	0	2	2	0	0	0	1	0	0	0	0	41811.48
1824	0	1	3	0	0	0	0	0	0	0	0	51763.37
1825	0	0	3	0	0	0	1	0	0	0	0	51801.60
1826	0	0	2	0	0	0	1	0	0	0	0	57853.13
1827	0	0	2	0	0	0	0	0	0	0	0	62585.83
1829	0	2	8	0	1	1	0	2	0	0	0	27754.95
1830	0	2	9	0	4	1	0	3	0	0	0	25206.07
1831	0	3	9	0	4	1	0	2	0	0	0	22261.24
1832	0	3	10	0	4	1	0	7	0	0	0	20302.06
1833	0	3	12	0	3	2	0	5	0	0	0	17958.61
1836	0	0	1	0	0	0	0	0	0	0	0	18221.57
1837	0	0	2	0	0	0	0	0	0	0	0	19982.78
1838	0	1	2	0	0	0	0	0	0	0	2	27649.65
1839	0	0	9	0	0	1	0	0	0	10	0	27417.46
1840	0	0	8	0	0	1	0	0	0	15	0	28894.96
1841	0	0	9	0	0	1	0	0	0	10	0	23172.72
1842	0	0	9	0	0	1	0	0	0	7	0	22008.31
1843	0	2	8	0	0	1	0	0	0	12	0	24608.22
1844	0	3	9	0	0	0	0	0	0	8	0	26832.13
1845	0	3	7	0	0	0	0	0	0	9	0	30858.36
1846	0	3	8	0	0	0	0	0	0	10	0	33089.01
1847	0	3	9	0	0	0	0	0	0	7	0	26562.79
1848	0	4	9	0	0	0	0	0	0	6	0	23986.36
1849	0	3	8	0	0	0	0	0	0	7	0	22195.94
1850	0	4	9	0	0	0	0	0	0	7	0	18769.80
1851	0	3	8	0	0	0	0	0	0	8	0	20854.97
1852	0	3	8	0	0	0	0	0	0	10	0	24178.78
1853	0	3	10	0	0	0	0	0	0	8	0	29106.93
1854	0	3	9	0	0	0	0	0	0	7	0	28671.50
1855	0	5	9	0	0	0	0	0	0	7	0	26920.70

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