Financial Administration and Accounts.

This section deals with meetings of administrators, administrators' management of the quota and other funds; the procurator's accounts, and general financial accounts. It spans the whole period from the first administration meeting in 1701, taking account of the whole mission until 1850 when funds were divided among the three vicariates; thereafter the pages deal mainly with Northern District finances, and, from 1878, with the finances of Aberdeen Diocese. See also SM 10, GD 23.

Administrators' Mission

1. Establishment & Administration, 1700-05
2. Narrative of — First Meeting, 1701
4. Administrators to Cardinal Spinelli, 1761
5. Administrators' meetings, 1816-34
   do, 1840-46
6. Division of Funds, 1849
    do, 1850

Funds - Northern District

9. Administration - Northern District, 1850-54
10. Abstract of receipts & expenditure, 1850-54
11. Description of funds & property of Northern District, 1858
12. Investments & bank shares, 1876
13. Administration of Quota Fund, 1871-76
14. Division of Quota Fund, 1878
15. Division of Funds, etc., 1883-88

Aberdeen Diocese Funds

17. Management of Quota Fund, 1899-1901
18. do, 1901 contd.

Account Books

19. "Common Fund" etc., 1850-88
20. ND Funds, 1832-45
21. ND Specific Ecclesiastical Fund, 1832-46
22. Isle-rented Fund & R.C. C. of Caithness District, 1831-46
23. By Kyle: remarks on errors in above accounts [c. 1846]
Account Books contd.

24 Quota Fund - Stuart Augmentation Fund: Day Book 1929 - 1942/45
25 do do do Account Book 1942/46 - 1948/51
26 do do do
27 Forbes Fund: Day Book, 1929-52
28 do Cash Book, 1930-55
29 Supplementary Aid Society Account Book, 1943-52
30 do Balance Sheets, 1910-51

Procurator's Accounts with Mission

31 1701 - 52
32 1753 - 69
33 1770 - 80
34 1781 - 89
35 1790 - 97
36 1798 - 1803
37 1804 - 09
38 1810 - 11 Released Charles Maxwell.
39 1811 - 1815/16
40 1816/17 - 1821/22
41 1822/23 - 1824/25
42 1825/26 - 1830/35
43 1835/36 - 1845/46
44 1846/47 - 1850
45 Procurator's Family, etc 1799 - 1829

Procurator's Accounts, Various, and Miscellaneous Accounts & Funds

47 Bp Smith's affair, 1770
48 Accounts, various, 1763-88
49 Luoghi di Monti, n.d., 1738
50 Traquair Bond, 1779-98
51-52 Margaret Yang's annuity, 1783-95
53 "Proper Funds of Company", 1793-98
54 Procurator's and General accounts, 1794 - 1803
55 Charles Maxwell, procurator, notes & accounts 1803-04
56 do do 1805-06
57 do do 1807
58 do do 1808
PROCURATOR + GENERAL: Accounts until

59 Charles Maxwell, procurator, notes & accounts, 1809-10
60 Procurator's accounts with Bp Hay & Aquharties, 1802-11
61 do Bp Cameron & Aquharties, 1805-13
62 do Aquharties & Blair's, 1815-38
63 do Bishops 1832
64 Financial, miscellaneous, 1812-21
65 do 1832-40

66 Clapperton Paper: Mitchell Twot, 1884
67 do Trusts & benefactions, 1874-94
68 Procurator's accounts, 1889-95
69 Accounts, miscellaneous, 1890-1915
70 Clapperton: description of various funds
Buckie Deposit

PL5

Financial Administration and Accounts

1. Establishment of Administrators, 1700-05
   Transcripts of documents made in late 18th century; 2 sections of seven pages; pencil annotations

2. "Narrative of what was done and concluded in the First Meeting of the Administrators, ---" 17 July to 2 Aug 1701, original.

   Late 18th century copy; 2 sections of seven pages; there must have been a third section, but it is now missing.

4. The Administrators to Cardinal Spinelli about the legacy by Pope Clement XII to the Scottish Mission, signed at Speymouth 27 April 1761 and at Aberdeen 9 May 1761. Copy. Italian with English translation
Financial Administration and Accounts

Meetings of Vicas Apostolic & Administrators 1816–34

1. Ronald MacDonald, Paisley: circular letter regarding minutes of meeting of Vicas Apostolic and Administrators, 19 Aug 1816
2. Minutes of above meeting, 16–19 Aug 1816
3. Minutes of meeting of Vicas Apostolic and Administrators, Greenock, 31 Aug – 2 Sept 1819
4. Minutes of meeting of Vicas Apostolic and Administrators, Greenock, 26 Aug 1825
5. Minutes of meeting of Vicas Apostolic and Administrators, Edinburgh, 7 Aug 1828
6. Minutes of meeting of Vicas Apostolic and Administrators, Aberdeen, 16 July 1834

Administration: Meetings, 1840–46

1. Minutes of meeting of Vicas Apostolic and Administrators, Glasgow, 5 Aug 1840
2. Administrators' circular including the above minutes, with comments, 6 Aug 1840, John MacPherson's hand.
5. John MacPherson, Aberdeen to William Reid, Dumfries: intimation of result of deliberations of Administrators, 26 July 1843
6. Minutes of meeting of Vicas Apostolic and Administrators, Edinburgh, 15 July 1846, copy sent to James Glennie, Chapeltown
7. John MacPherson, Dundee to William Gaven, Auchinleck: his trip to France, death of Dr MacLachlan: appending copy of above minutes, 1 Oct 1846
8. Charles Gordon, Aberdeen to Win Gaven appending copy of above minutes, 5 Sept 1846
Financial Administration and Accounts.

Administrators: - Division of Funds, 1849

1. Report of committee appointed by meeting of bishops and administrators to look into means of dividing the Mission Funds among the three Districts, 1844, draft in Kyle's hand.
2. Scheme of division of Company's funds proposed 1849, Kyle's hand.
3. Another version of above, Kyle's hand.
4. [Final] version of scheme for division of funds, Kyle's hand.
5. Memorandum regarding division of funds, Kyle's hand, July 1849.
10. "Note regarding different possible adjustments", above, Kyle's hand, [Aug 1849].
11. Notice of motion carried at Clergy meeting in Glasgow that an annual meeting of the clergy of the three Districts be secured so as to keep alive the "Brotherly Feeling among the Clergy", 12 July 1849.
12. Circular to the Clergy regarding the proposed division of funds, 6 Aug 1849, printed. Copy addressed to William Clapperton, Presbytery.
13. Circular as above, addressed to James Glennie, Chapeltown.
14. Circular as above; not sent out.
15. Circular as above, with notes on the division proposed written by Kyle on 3 Oct 1849.

Administrators: - Division of Funds, 1850

1. Report of Committee appointed to look into division of funds, 22 Jan 1850, draft, Kyle's hand.
2. Final form of above report, 22 Jan 1850, signed original.
3. Principles on which the division of funds has been arranged, 22 Jan 1850, Kyle's hand, plus copy in Clapperton's hand.
4. Similar document, slightly different figures.
5. Other calculations as for the division of funds, Kyle's hand, 1850.
BUCKIE DEPOSIT

Financial Administration and Accounts.

Administration: Northern District, 1850-54.

1. By Kyle: minutes of a meeting of administrators of Mission funds belonging to the Northern District, 2 Oct 1850.
2. Copy of above minutes, Clapperton’s hand.
3. Another copy of above minutes.
4. Draft of part of above minutes, Kyle’s hand.
5. Sketch of funds belonging to the Northern District, 9 July 1851, Kyle’s hand.
7. Declaration of corporate trusteeship of Letham Bond, signed by bishops and clergy, 1854.

Abstract of Receipts & Expenditure, 1850-54:

Notebook in Kyle’s hand, containing:
1) N.D money from Propagation de la Foi, 1841-46.
2) Chapel accounts: Elgin, Inverness & Timbar, 1834-44.

Description of Funds and Property of Northern District, 1858, notebooks:
1. Notebook in Kyle’s hand.
2. Second notebook: copy of above, with a few additional notes.

Investments & Bank Shares, 1876:

2. Rev Wm. Clapperton, Buckie to John Thomson re transfer of above stock so as to place different funds under different names, 21 Oct 1876; with a copy of Mr. Thomson’s reply of 1 Nov 1876.
3. John Thomson to By MacDonald regarding above transfer, 3 Nov 1876, copy.
4. By MacDonald, Aberdeen to John Thomson regarding Mr. Clapperton’s “irregular” conduct in respect of transfer of shares, 4 Nov 1876.
6. Rev John Sutherland, Huntly to John Thomson about stocks belonging to special funds and to the Association, and the way it is being handled, 30 Dec 1876.
1. Rev. A. MacFarlane, Glasgow to Rev. Wm Clapperton, Buchir, asking if he knew of a document from Propaganda which might shed light on the quota fund, 25 Sept 1871, copy.
2. Rev. Wm Clapperton, Buchir to Rev. A. MacFarlane; details of various documents regarding administrators, funds, etc., 28 Sept 1871, copy.
3. Same to Rev. William Gordon, Greenock; the bishops may not interfere with quotas; and giving historical examples of the management of the Quota Fund, 10 Jan 1874; copy.
4. Same to same; management of quotas, and of old men's money, and of the role of bishops in same, 10 Jan 1874.
6. Same to same about the letters he wanted returned, 5 Dec 1874.

Division of Quota Fund, 1878

Division of Funds, etc., 1883-88.
1. Rev. William Smith, Edinburgh to Rev. Robert Clapperton about the share of Dunkeld Diocese in various funds, 6 Nov 1883, copy by Wm Clapperton.
2. Cardinal Sinonini, Rome to Rev. Wm Smith, Edinburgh regarding the division of the funds, 30 June 1885, Italian, copy by Wm Clapperton.

Acts of Administrator Meetings, 1883-88
2. Act... Aberdeen, 7 July 1884, original.
3. Act... do 5 July 1888, do.
Management of Quota Fund, 1899 - 1901

1. Finance Committee: unanimous resolution that the quota should be paid to retired priests of [Aberdeen] diocese, 31 Aug 1899
2. Rev John Paul, Keith to Canm Wilson, criticising the "latest arrangement of the quota", 14 Nov 1899
3. Same to same: withdrawing statement that quota was allowed to retired priests without knowledge or sanction of Bishop, 8 Dec 1899
4. Canm Wilson, Elgin to Rev J. Paul suggesting that they let the matter sleep till the next Friendly Society meeting, 10 Dec 1899
5. Bishop Andrew Chisholm: authorising procurator, in the name of all the clergy, to continue to distribute quotas, including those to retired priests, until arrangements can be made for the future management of the Fund, 8 Aug 1901
6. Canm Wilson, Procurator circular to clergy asking if they concur in the proposal that the procurator continue to distribute quotas problem, 14 Aug 1901

With note signifying Rev George Shaw's concurrence.
7. Circular as above with Rev William Fraser's concurrence.
8. Rev John Paul, Keith to Canm Wilson: concurring in above proposal but disagreeing with payment of quota to retired clergy, or of any payment from the fund to the Bishop, 15 Aug 1901
10. Rev Charles Macdonald, Huntly to same reserving his right to vote in administration of Quota Fund, 15 Aug 1901
11. Rev Andrew Thomson, Peterhead to same concurring in above proposal, 15 Aug 1901
12. Rev Donald Kennedy, Tynet to same concurring in above proposal, 15 Aug 1901
13. Rev James Storach, Portsay to same - concurring, 16 Aug 1901
14. Rev George Grant, St Peter's, Aberdeen to same - concurring, 16 Aug 1901
15. Rev Colin Mackenzie, Chapelton to same - concurring, 16 Aug 1901
16. Rev James Paul, Braemar to same concurring with distribution of quota but objecting to the Bishop's involvement, 17 Aug 1901
17. Rev John Kyle, Preshow to same, concurring, 17 Aug 1901
18. Rev Charles M. Donald, Inverurie to same, concurring, 17 Aug 1901
19. Rev Joseph Nicoll, Stonehaven to same, concurring, 17 Aug 1901
20. Rev John Simpson, Forthabers to same, concurring, 18 Aug 1901
Management of Quota Fund, 1901 contd.

1. Father Wiseman, Fraserburgh to Cann Wilson, concurring with quota distribution proposed in circular, 19 Aug 1901
2. Rev John Meany, Aberdeen to same: requesting to have anything to do with the committee appointed at Keith, 19 Aug 1901
3. Rev George Niel, Tarminnies to same: concurring re quotas, 19 Aug 1901
4. Rev P. J. Weir, Banff & Turriff to same: question of retired priests, 19 Aug 1901
5. Rev David McDonald, Kirkwall to same - concurring re quotas, 20 Aug 1901
6. Rev Joseph Thomson, Aberdeen to same - he voted with the others at Fort Augustus and has nothing more to add, 21 Aug 1901
8. Rev R. Grant to same concurring re quotas, n.d.
9. By Chisholm to same: the rights of the bishop regarding the Stuart Augmentation Fund; opinion taken at the circular, n.d.
10. Rev Charles R. Mac Donald, Huntly, to same; why has he not received his quota? 1 Sept 1901
11. Same to same: he voted that the quota be distributed. Now can he have his? 3 Sept 1901
12. Same to same: he has not received his quota, 3 Sept 1901
13. Rev John Paul, Keith to same: he has not received his quota, 28 Sept 1901
14. Same to same: Wilson should have distributed all the quotas once he got a majority vote in favour of doing it, rather than distribute only to those who concurred in the proposal, 3 Sept 1901
15. Rev John Paul to Cann Wilson: requesting him to withdraw his remark about giving quota to retired clergy being "dishonourable"; 26 Sept 1901, copy
16. Rev John Paul to Cann Wilson - circular re proposal to take opinion of counsel regarding administration of quota fund, 3 Oct 1901; with Wilson's reply attached.
17. Rev John Paul to Cann Wilson: withdrawing the word "dishonourable". But the Finance Committee owe an apology to the general body of the clergy, 20 Nov 1901; copy of Wilson's reply attached.
18. Account: Procuretor to Rev John Paul for administration costs, 11 Nov 1901
19. Rev John Paul to Cann Wilson enclosing above account, 11 Nov 1901
20. Cann Wilson to Rev John Paul: he Finance Committee refused to authorize payment of his account for expenses. Now has he received instructions regarding any apology, 21 Nov 1901, copy
21. Rev John Paul to Cann Wilson about settling above account and administration of quota fund, 9 Dec 1901
"Common Fund": Bound notebook containing:
pp 1-27 By Kyle in account current with undivided fund common to the Three Districts of Scotland, 1830-59, Kyle's hand
p 28 Division of Common Fund on 1 June 1859, Kyle's hand
pp 29-40 Pockaboys Investment Account, 1863-75
pp 41-45 Strathglass School Fund, 1869-88

"Northern Association Funds": see under "Friendly Society"

"N D": Bound notebook containing accounts of funds belonging to the Northern District of Scotland, 1832-45. Accounts are signed as correct by By Kyle and clergy

"N D G": Bound notebook containing Accounts of the Specific Ecclesiastical Fund of the Northern District, 1832-46

"G": Bound notebook containing Accounts re Life-rented Fund of Roman Catholic Clergy of the Lowland District, 1831-46

By Kyle "Remarks on the Accounts Herewith Sent", being a statement of errors made by Rev Charles Graham in the above five sets, [c. 1846].
Financial Administration and Accounts

24. Quota Fund and Stuart Augmentation of Quota Fund Day Book:
   Quota: May 1929 - May 1942
   Stuart: May 1929 - May 1945.
   Loose inside, notes (5 items)

25. Quota Fund and Stuart Augmentation of Quota Fund Day Book:
   Quota: May 1942 - May 1948

26. Quota Fund and Stuart Augmentation of Quota Fund Account Book,
    May 1929 - May 1941. (both funds).

27. Forbes Fund Day Book, May 1929 - May 1952
    Loose inside: letters and notes of figures, etc (11 items).


29. Treasurer in Account with Clergy Supplementary Aid Society of Aberdeen

30. Treasurer in Account with Clergy Supplementary Aid Society of Aberdeen
    Diocese; annual balance sheets, 1910 - 1951.
The following are the annual balance sheets produced by the Procurator for attestation; they give charge and discharge of the Mission Funds. Not included are accounts with individual missions, or correspondence. (Copies are roughly contemporary)

Note see also SM 10

31

Procurator’s accounts, 1707 - 52.

1. James Carnegie 1707 
   attested; copy
2. do 1714 - 15 
   do original
3. Mr Keith 1722 - 23 
   unattested.
4. Charles Gibson 1725 - 26 
   attested. [Dedicated Carnegie’s acts]
5. Robert Gordon 1731 - 33 
   do
6. do 1733 - 34 
   do
7. do 1735 
   unattested.
8. do 1738 
   damaged or fragile.
9. Procurator 1741, 1742 
   attested.
10. do 1743 
    unattested.
11. do 1745, 1746 
    attested.
12. do 1747, 1748 
    do
13. do 1749, 1750 
    do
14. do 1751, 1752 
    do.

32

Procurator’s Accounts, 1753 - 69.

1. Procurator; 1753 
   attested. original
2. do 1754 
   do
3. do 1755 
   do
4. do 1756, 1757 
   do
5. do 1758, 1759 
   do
6. do 1756 - 59 
   copy
7. do 1760 
   attested original.
8. do 1760 
   copy
9. do 1761, 1762 
   attested original.
10. do 1761, 1762 
    copy.
11. do 1763, 1764 
    copy.
12. do 1765, 1766 
    attested original.
13. do 1765, 1766 
    attested; slightly different figures from above.
14. do 1766 - 67 
    attested; only one “year” involved.
15. do 1766 - 68 
    authenticated copy.
16. do 1768 
    do
17. do 1769 
    do.
Buckie Deposit

Financial Administration and Accounts

Procurator's Accounts, 1770 - 80

1. Procurator 1770 attested original
2. do 1771 do
3. do 1772 do
4. do 1773 do
5. do 1774 do
6. do 1775 do
7. do 1776 do
8. do 1775, 1776 attested; in Bp Hay's hand.
9. do 1777 attested original; same hand as 7 above.
10. do 1777 attested; in Bp Hay's hand.
11. do 1778 attested original; same hand as 7 above.
12. do 1778 attested original; do.
13-14 do 1779 attested originals; different hands.
15-16 do 1780 do

Procurator's Accounts, 1781-89 (Bishop Geddes)

1-2 Procurator 1781 two attested originals.
3-5 do 1782 do and a draft.
6-7 do 1783 do
8-10 do 1784 do and a draft.
11-12 do 1785 one attested original and a draft.
13-14 do 1786 two attested originals
15-16 do 1787 do
17-18 do 1788 do
19-20 do 1789 do

Procurator's Accounts, 1790-99 (Bishop Geddes, Bishop Hay)

1-2 Procurator 1790 two attested originals.
3 do 1791 (Jan.-Sept.) unattested.
4-5 do 1791 (Jan.-Dec.) two attested originals.
6-7 do 1792 do.
8 Bank call for 19 Nov 1792.
9 Bank call for 18 Feb 1793.
10 Money paid to Bank New Stock 3d Call 20 May 1793.
11-12 Procurator 1793 two attested copies.
13-14 do 1794, 1795, 1796 do.
15-17 do 1797 do and a draft.
Duckie Deposit

Financial Administration and Accounts

**Procurator's Accounts 1973 - 1803**  
(Bishop Hay)

```
1-3  Procurator  1798  two attested originals and a draft
4-5  do   1799  do
6-7  do   1800  do
8-9  do   1801  do
10-12  do   1802  do
13-14  do   1803  do
```

**Procurator's Accounts 1804 - 09**  
(Charles Maxwell)

```
1-3  Procurator  1804  two attested originals and a draft
4-6  do   1805  do
6-7  do   1806  do
8-9  do   1807  one attested original + notes on Govt. remittance
10  do   1808  do
11-12  do   1809  do
```

**Procurator's Accounts 1810 - 11**  
(deceased Charles Maxwell)

1. Account of Charge and Discharge between the part of the Roman Catholic Clergy to whom the Company of the deceased Charles Maxwell, their Procurator, entrusted 1810.

2. State of the accounts of the late Rev. Charles Maxwell as Procurator for the Roman Catholics of Scotland upon which any Balance was due by or to him at his death, 1811.

3. Statement that the above accounts are correct, 23 April 1811.

**Procurator's Accounts 1811 - 1817/18**  
(Alex Badenoch, William Reid)

```
1-2  Procurator  1811  two attested originals
3-4  do   1812  do
5-6  do   1813  do
7  do   1814  one attested original
8-9  do   1814 - 15  two attested originals
10-11  do   1815 - 16  do
12-14  do  in 1816 - May 1817  three attested originals
15-17  do  Nov 1817 - May 1818  do
```

40/
### Procurator's Accounts 1819/19 - 1821/22 (William Reid)

<table>
<thead>
<tr>
<th>No.</th>
<th>Procurator</th>
<th>Year</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3</td>
<td></td>
<td>1819/19</td>
<td>Three attested original.</td>
</tr>
<tr>
<td>4-6</td>
<td>do</td>
<td>1819/20</td>
<td>do</td>
</tr>
<tr>
<td>7-9</td>
<td>do</td>
<td>1820/21</td>
<td>do</td>
</tr>
<tr>
<td>10-12</td>
<td>do</td>
<td>1821/22</td>
<td>do</td>
</tr>
</tbody>
</table>

### Procurator's Accounts 1822/23 - 1824/25 (William Reid)

<table>
<thead>
<tr>
<th>No.</th>
<th>Procurator</th>
<th>Year</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3</td>
<td></td>
<td>1822/23</td>
<td>Three attested original.</td>
</tr>
<tr>
<td>4-6</td>
<td>do</td>
<td>1823/24</td>
<td>do</td>
</tr>
<tr>
<td>7-9</td>
<td>do</td>
<td>1824/25</td>
<td>do</td>
</tr>
<tr>
<td>10</td>
<td>do</td>
<td>1825/26</td>
<td>not attested</td>
</tr>
<tr>
<td>11</td>
<td>do</td>
<td>1826/27</td>
<td>not attested, uncompleted</td>
</tr>
</tbody>
</table>

### Procurator's Accounts 1828/29 - 1834/35 (John Sharp)

<table>
<thead>
<tr>
<th>No.</th>
<th>Procurator</th>
<th>Year</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-2</td>
<td></td>
<td>1828/29</td>
<td>Not attested, 2 copies:</td>
</tr>
<tr>
<td>3-4</td>
<td>do</td>
<td>1829/30</td>
<td>do</td>
</tr>
<tr>
<td>5-6</td>
<td>do</td>
<td>1830/31</td>
<td>do</td>
</tr>
<tr>
<td>7</td>
<td>do</td>
<td>1831/32</td>
<td>do</td>
</tr>
<tr>
<td>8</td>
<td>do</td>
<td>1832/33</td>
<td>do</td>
</tr>
<tr>
<td>9</td>
<td>do</td>
<td>1833/34</td>
<td>do</td>
</tr>
<tr>
<td>10</td>
<td>do</td>
<td>1834/35</td>
<td>do</td>
</tr>
</tbody>
</table>

### Procurator's Accounts 1835/36 - 1845/46 (various hands)

<table>
<thead>
<tr>
<th>No.</th>
<th>Procurator</th>
<th>Year</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>1835/36</td>
<td>Not attested</td>
</tr>
<tr>
<td>2</td>
<td>do</td>
<td>1836/37</td>
<td>do</td>
</tr>
<tr>
<td>3</td>
<td>do</td>
<td>1837/39</td>
<td>do</td>
</tr>
<tr>
<td>4</td>
<td>do</td>
<td>1839/40</td>
<td>do</td>
</tr>
<tr>
<td>5</td>
<td>do</td>
<td>1840/41</td>
<td>do</td>
</tr>
<tr>
<td>6</td>
<td>do</td>
<td>1842/43</td>
<td>do</td>
</tr>
<tr>
<td>7</td>
<td>do</td>
<td>1843/44</td>
<td>do</td>
</tr>
<tr>
<td>8</td>
<td>do</td>
<td>1844/45</td>
<td>do</td>
</tr>
<tr>
<td>9</td>
<td>do</td>
<td>1845/46</td>
<td>do</td>
</tr>
</tbody>
</table>
Financial Administration + Accounts

44  Procurator's Accounts  1846/47 - 1850

1. Procurator  1846/47  not attested
2. do  1847/48  do.
3. do  1848/49  do.
4. do  Whit-Sunday 1850  do.

45  Procurator's Factory, etc., 1799-1829

1. Commission and Factory by Bp Hoy in favour of Rev Charles Maxwell, June 1799, registered
2. Commission and Factory by Bp Cameron and others to Rev William Reid, 1816, Registered
3. Inventory of Titles, Bonds and other Documents and Papers delivered over by Rev William Reid to Rev John Sharp, Feb 1829
Accounts between Bp Smith and Mr Alexander Gordon, Paris, 1745-62

1. 1745 - 49 (sewn pages)
2. 1750 - 54
3. 1755 - 62
4. 1745 - 54 balance of accounts (single sheet)
5. 1753 Memorandum to Bp Smith regarding accounts (single sheet)
6. 1755 Charge & discharge of account
7. 1757 "A Particular Account between Bp Smith and A. Gordon (single sheet)

Bishop Smith's Affairs, 1770 (see next page)

Accounts Various, 1763-88

1. "An Account with Mr Smith for years 1763 and 1764"
2. John Geddes: "Account of the money laid out for Sandy Gordon and Johny Farquharson when going abroad in Summer 1768"
3. Mr John Gordon, Paris in account with George Hay, 1769-91
4. George Hay: "State of accounts for apprentices [or students] for the years 1775, 1776 and 1777"
5. Cash account with apprentices, 1779-81
6. "Stato delle Entrate e delle Spese della Missione del Clero Secolare della Scozia per l'anno 1775."
7. "Stato dell'Entrata e delle Spese delle Missioni di Scozia dall'anno 1775" accounts for 1776-80
8. Notes on 9 above by George Hay.
9. John Geddes to Andrew Stewart W.S.: receipt for £36-16-2d, 23 Jan 1786
10. Vouchers: money received from either John Geddes or Mr Cruickshanks, 1786-88

Luoghi di Monti, n.d., 1738

1. Memorandum q. Luoghi di Monti, 1738
3. Similar accounts with notes added by John Thomson, Abbé MacPherson and a third hand in original in Italian; notes in English, n.d.
5-6 Accounts q. Luoghi belonging to Mission, n.d. 2 copies, diff. notes added at the foot q. each set q. accounts.
The Late Bishop Smith's Affairs, 1770 [1730-1779]

1. "Full State of Mr. Risinop's Affairs, January 1770", seven pages. Includes also state of various funds belonging to the Mission and of particular funds in Prussia, Amsterdam and France.
2. "Memorandum Concerning Mr. Alexander Smith's Affairs [1770]."
5. J. Gordon to [??]: money matters, ? Dec 1753 [from Paris to Bp. Smith?]
6. Same: money matters, 6 April 1756.
7. John Dorlet [v. Gordon]: account with Bishop Smith for years 1762, 1763.
8. Same: account as above, corrected figures.
9. F. Gordon, Edinburgh, to George Hay, Freskho: mission news, money matters, Mr. Dorlet's accounts, etc., 28 Sept 1765.
10. Charles Macdonald: receipt for money received from Principal Gordon, 6 April 1767.
11. Margaret Young, Boulgue: receipt for money received from Dr. John Gordon, Principal of the Scots College, Paris, 18 May 1767.
12. "Copy of a letter sent to Mr. Dorlet by Bp. Grant and others regarding the financial tangle left by Bishop Smith, Sept. 1767", draft.
13. List of Mr. Smith's debts as sent to Crissey, Sept. 1767.
16. Copies of procurement; attestation and list of debts + annuities relating to Bp. Smith, etc., signed by Bp. Grant and others.
17. Bp. Hay, London, to Dr. John Reid: regarding their application to Parliament regarding compensation. News from Paris, etc., 10 April 1779 [this last was found among all the other papers though it seems to bear little relationship to them].
Financial Administration and Accounts

Traquair Bond: Bishop Hay, 1779-98, n.d.

1. Account of charge & discharge between Charles, Earl of Traquair and Bp Hay, 12 Oct 1779

2. Lord Traquair, Bayonne to John Geddes, Edinburgh: about the things belonging to Traquair Chapel, and where they should be kept meantime, now that Mr. Neilson is dead. 17 April 1790


4. [Bishop Hay] to Andrew Hamilton: he has sought legal redress for the non-payment of interest on Traquair's heritable bond, 3 Dec 1795

5. James Cairns, Peebles to John MacNab, W.S., Edinburgh, returning the heritable bond by Lord Traquair to Bp Hay, 13 Jan 1796

6. Same to same sending copies of receipts for rent of the tenants of Blackhouse and Craig of Douglas, with information about the payment of those rents, 8 March 1796

7. Bp Hay: copy discharges for Traquair rents, 26 April 1796

8. Thomas Constable, Edinburgh to Bp Hay about rental from tenant of Craig Douglas, 29 April 1796

9. John MacNab, Edinburgh to Bp Hay enclosing letter from Mr. Constable who will now advise the Craig Douglas tenant to pay his rents, 2 May 1796

10. State of accounts between Lord Traquair and Bp Hay regarding the rents of the farms of Blackhouse and Craig Douglas, 1795-97

11. Andrew Stewart: receipt for money paid by Bp Hay to the Earl of Traquair's Trustees, 7 Dec 1797

12. Same to Bp Hay: copy letter to the Trustees to draw the rents of Craig Douglas and Blackhouse, 1 Jan 1798


Margaret Young, 1783-95 (by Geddes - executor re her annuity).

1. Copy receipt to Mr Rantin, Dundee, agent for Mr Young, 11 April 1783
2. Account: Mrs Young to John Buchan for cloth, wine, etc., 1789
3. Margaret Young to Mr Wright W5; asking him to call on Mr John Geddes regarding money due to her, n.d.
4. Same: receipt to James Wright for money he received from Mr John Geddes, 12 Oct 1791
5. James Wright: receipt from John Geddes for money received on account of Margaret Young
6. Margaret Young to John Geddes: instructions to pay John Buchan, merchant in Crieff, 31 Aug 1792
7. Same: instructions to pay James Prummond, 19 May 1793
8. Same: instructions to pay John Adie, baker out of the annuity bequeathed her by James Young; executor John Geddes, 3 Sept 1793
9. John Adie, Muthill to By George Hay, Edinburgh: sending Mrs Young's obligation for £10, 2 Dec 1793; with a receipt to Mr Alexander MacDonald for the £10, 5 Dec 1793.
10. Margaret Young to By Hay about paying Mr Adie, 17 Dec 1793
11. John Fenton, Crieff to same: agreeing that John Adie draws some of the money due to him (Fenton), 9 May 1794
12. Margaret Young: instructions to pay John Adie, 13 May 1794
13. John Fenton to By Hay about payment to him from Mrs Young, 6 Nov 1794
14. Margaret Young to same: instructions to pay John Adie, 24 Nov 1794
15. Same: to same: instructions re paying John Fenton, n.d.
16. John Adie to same: about payment to himself and John Fenton of accounts owed by Mrs Young, 24 Nov 1794
17. John Buchan: voucher for Mrs Young's account, n.d.
18. James Wright to By Hay: he can't handle Mrs Young's money as he is too accessible, but he suggests alternative people, 29 Feb 1795
19. Margaret Young to same: receipt for annuity, 11 May 1795
20. Same to same: receipt for annuity, 16 Nov 1795
21. John Fenton to same: asking to be paid out of Mrs Young's annuity, 11 Nov 1795
Margaret Young, 1796-99

1. Bp Hay to James Wright, Stirling, 24 Feb 1796 (in code)
2. Margaret Young: receipt and discharge for her annuity, 23 May 1796
3. Same
4. John Buchan, Craigt to Bp Hay: wanting to be paid for the clothing he supplied for Miss Young, 25 May 1797
5. Margaret Young: receipt and discharge for her annuity, May 1797
6. Same
7. John Buchan: receipt for payment for clothing for Miss Young, 26 June 1797
8. Margaret Young to Bp Hay: account for Miss Young's annuity, Nov 1797
9. John Rankine, Dundee to Bp Hay: discharge for Miss Young's annuity, 18 Dec 1797
10. Margaret Young: discharge for annuity, 13 May 1798
11. Same to Bp Hay: receipt for advance on her annuity, 10 July 1798
12. Same to same: enclosing above receipt and explaining why she needed an advance, 10 July 1798
13. Same: discharge for annuity, 2 Nov 1798
14. John Alexander, Craigt: account for medicines for Miss Young, 7 March 1799
15. Margaret Young to Bp Hay: asking for an advance on her annuity, 8 April 1799
16. Same: discharge for annuity, 13 May 1799
17. Same to Bp Hay: instructions to pay Alexander MacDonald £5, 6 June 1799.
PL 5
Financial Administration & Accounts

53 "Proper Funds & Company" 1793-98 (sewn pages)

54 Procurator's and General Accounts, 1794-1803

1. Roderick McDonald: receipt for 2 quotas, 30 June 1794
2. Bp Hay for Andrew Stewart W-S: receipt for interest, May 1796.
3. State of accounts between Procurator general and Dr Cummer, 1794-98
4. "Rising fund since Meeting held at Gilston in Augst 1797", 1799.

55 Charles Maxwell, Procurator, 1803-04 (all in his hand unless stated)

1. Letter sent to Dr Glover, assessor, relative to Income Tax, 20 Dec 1803, copy
2. Shares q expenses falling to Bishops Hay, John Chisholm, Company, etc., meeting q 1804
3. Notes for meeting q 1804
5. Note q Bishops' funds and Company funds, 1804
6. List q Income by Bonds, Bank Funds, etc 1804
7. Account: Graham Bower to Town Clerk q Dundee, 1804 (not Maxwell)
8. David Wemyss: receipt q money received from Charles Maxwell, May 1804
   note: 1 above relates to purchase q house q priest at Dundee.

56 Charles Maxwell, Procurator, 1805-06

1. Declaration concerning the yearly income q the Catholic clergy in Scotland, 28 Jan 1805
2-3 Drafts q above, n.d.
4. State q yearly income q Catholic clergy and charity schools from their funds
   and the yearly deductions therefrom, given in to the Commissioners q
   the Income Tax, Edinburgh, 28 Jan 1805, copy
5. State q funds as above, given to Income Tax Commissioners, 28 Jan 1805, copy
7. List q bonds q interest, and to whom they belong, 28 Jan 1805.
8. State q what falls to Bp Chisholm's share to be paid for contingencies
   since the non-payment of Government allowance, 2 May 1805.
9. Money to be added to Company's account since non-payment of
   Government allowance, 2 May 1805.
Procureur 1805 - 06 contd.

10 Account of Charles Maxwell to David Wemyss re Dundee House, Oct 1805
11 Claim of exemption from the Duty on Dividends on behalf of Charitable Institutions; paper from completed by Maxwell (1805)
12 State of deductions from bonds given to the Commissioners on account of interests paid by Mr G. Stewart, 10 July 1806.

Charles Maxwell, Procureur, 1807

1. Sunday Statements of Funds, Rising Fund, Deduction of Income Tax and Correspondence relative thereto, 1807
2. Interests paid with deduction of 10% to Whitsunday 1807
3-4 Calculations involving rents and interests, 1807
5 Statement of funds as given in to the Commissioners, 16 June 1807
6 State of funds in Bills, Bonds and Bank Stocks given in to the Commissioners of the property tax, 16 June 1807
7 Declaration of Charitable status of Scottish Clergy funds, 18 June 1807
8-9 State of Company’s funds, July 1807, for meeting in Aug 1807, two copies
10-11 Account of rising fund, for meeting, Aug 1807, 2 copies
12 Balance due to Company and Bishops from Rising Fund, for meeting in Aug 1807
13 Notanda before and at meeting 1807
14 Disposition and conveyance of Bishop Hay’s for meeting in Aug 1807
15 Rough calculations fund among above papers, n.d.

Charles Maxwell, Procureur, 1808

1. Account of interest received and payments made from it, Jan 1808
2. Bill of exchange, 19 Feb 1808
3. Draft of letter to Henry Blackenzie, Controller, accompanying a "Statement of the Funds belonging to the poor Catholic Clergy", 18 Jan 1808
4. Copy of final version of above draft, 18 Jan 1808
5. Copy of statement of funds sent with above letter, 18 Jan 1808
7. List of Heritable and Personal Bonds mentioned in the above statement of funds, and sent to Henry Blackenzie, 23 Jan 1808, copy
8. Charles Maxwell to Henry Blackenzie asking for the result of their application for exemption, 29 April 1808, copy
9. Invoice for repairs to chapel roof, sent to Maxwell, 17 May 1808
10. Letter to Henry Blackenzie sending claim for relief, 3 Dec 1808, copy
**PL5**  

Financial Administration and Accounts

---

**59**

Charles Maxwell, Procurator, 1809 - 10, undated.

1. Account of money paid out by Mr Cameron during Maxwell's absence, May 1809
2. Copy of a receipt for a dividend of Arndilly debt principal and interest, Dec 1809.
4. Note regarding promise made for dividend of Arndilly, 2 Jan 1810
5. Statement of accounts between Maxwell and Mr Railton, May 1810
6. Procurator’s cash account with Rev. Angus MacDonald and others in Barra, 1808 - 1810
7. Property tax paid on all funds 1806 - 10

---

**60**

Procurator’s Accounts with Bishop Hay and Aquherties, 1802 - 11

1. Procurator’s Accounts with Bishop Hay and Aquherties, Martinmas 1802
2. Money to be stated to Bishop Hay’s account at Martinmas 1804
3. Money to be added to Bishop Hay’s account since the non-payment of Government allowance, 25 April 1805
4. Procurator’s accounts with Bishop Hay and Aquherties, Whitsunday 1806
5. Same, Martinmas 1806
6. Same, Martinmas 1807
7. Same, Martinmas 1808
8. Same, Whitsunday 1808
9. Same, Martinmas 1808
10-11. Same, 2 copies, different figures, Martinmas 1808
12. Same, Martinmas 1809
13. Same, Martinmas 1809
14. Same, Martinmas 1810
15. Same, Whitsunday 1810
16. Same, Whitsunday + Martinmas 1811
Financial Administration and Accounts

61

Procurator's Accounts with Bishop Cameron and Aquhortsie, 1805-13.

1. Procurator's account with Bishop Cameron, 13 July 1805
2. Same                                    Martinmas 1806 - Oct 1807
3. Same                                    Whitsunday 1808
4. Procurator's account with Bp Cameron - Aquhortsie, Martinmas 1812
5. Same                                    Whitsunday 1813
6. Same                                    Martinmas 1813
7. Same

62

Procurator's Accounts with Aquhortsie and Blairs, 1815-38. (includes vouching)

1. Account for shoes, 1815
2. Receipt for money paid by Mr Sharp, 1831.
3. John Sharp, procurator, in account with Blairs, Whitsunday 1831
4. Same                                    Martinmas 1831
5. Same                                    Whitsunday 1832
6. Same                                    Martinmas 1832
7. Same                                    Whitsunday 1833
8. Same                                    Martinmas 1833
9. Same                                    Whitsunday 1834
10. Same                                    Martinmas 1834
11. Same                                    Whitsunday 1835
12. Receipt for money stipend from land & Blairs, 20 Dec 1836
14. Voucher: advertisement in "Aberdeen Herald" q. house, etc, Aquhortsie, 1836
15. Voucher for funerals, etc, to Rev. J. Sharp, Aquhortsie, 1836
16. Voucher for hats, to Rev Mr Sharp, 1838

63

Procurator's Accounts with Bishops, 1832

1. Procurator in account with the Three Vicas, Whitsunday 1832, accounts no 1, 2
2. Do do account no 3
3. Draft q/1 above
1. Receipt for land tax paid by Mr William Robertson, 1 Nov 1812
2. List of accounts payable 20 Dec 1818. On back: declaration by John Gordon, treasurer of Friendly Society, that he has received the interest payable on a bond, Dec 1818, draft.
3. Memorandum for Mr Bodensh from Mr Reid regarding his sister's annuity, n.d.
4. Memorandum for Mr Reid, mainly financial matters, n.d.
5. Note of quotas due to Mr John Sharp and Mr Richard Smaill, less deductions for spouses, repairs, postages, etc. 20 June 1821.

2. Same: memorandum regarding celebrations, 1832, draft.
3. Same to Mr Charles Gordon questioning some of the latter's accounts re Blair, 1832, draft
4. Mr Sharp in account with Bp Kyle, Whitsunday 1832
5. Memorandum re quotas, etc. [1832]
6. Mr Sharp in account with Bp Kyle, Martinmas 1832
7. Celebrations for Mr Rosenwald & family, 1834
8. Note of payments on Mr Menzies' bill, 20 Dec 1834
9. Memorandum to Bp Kyle regarding accounts, Dec 1834
10. Bp Carruthers in account with Bp Kyle, 1834
11. Mr Carmichael in account with Bp Kyle, 1840
12. Bp Kyle: analysed statement of the income and expenditure of the schools & orphanage, Constitution Street, Aberdeen, 1858
Clapperton Papers: Mitchell Trust, 1866-87

1. Kyle & others: account with Mitchell Fund, 1866-82, copy by Clapperton, 10 folios clipped together.

Clapperton Papers, 1874-94.

1. Copy of A. MacPherson's will; and Destination of John Ross's Benefaction, with copy of letter from James Stuart to Rev. James Glennie; all in Clapperton's hand, and made in May 1874.
3. Declaration of Trust, £1,000 Strathm. Bond, 1868, Bond discharged 1876, Clapperton's hand.
5. Robert James' Benefaction, 1769, 1894, Clapperton's hand.
PL 5  Financial Administration + Accounts

68  Procuretor's Accounts- William Chapperton, etc., 1889-95

2-3 Special Funds: Capital, Income, and Expenditure, year ending 15 May 1889
4-5 Forbes Fund, do, do, do 15 May 1889
6-7 Bursaries: Sir R. G. Gordon's and Rev. James Glennie's, 15 May 1889
8 Monies left or given to Diocese of Aberdeen, Aug 1890 - May 1893
9-10 Quota fund, Diocese of Aberdeen: State at 9 July 1891
11-12 Monies received since meeting, July 1891
14 List of funds in Procuretor's hands, 1893
15 Legacies and benevolences, 1893-95
16 Rent of Fish Street property belonging to Nazareth House, 1895 (not W.C.)
17 Obligations in Missions- seat rents, n.d.
18 Names of trustees for different funds and bursaries, n.d.

69  Miscellaneous Accounts, 1890-1915

1. Rev. Wm. Chapperton: list of ? collections and subscriptions to various funds & charities, amounts are large, c. 1890
2. Average income of Aberdeen schools, 1891-92
4. Canon Wilson, Elgin to D. McGrath, Beatty: diocesan claims against the estate of the late Canon Cameron, 6 Jan 1915
5. Mr. MacKintosh, Sick College Rome to Canon Wilson: receipt for money payable on account of Sir Robert Gordon's Sick College Fund, and board of Aberdeen Diocese students, 22 Nov 1915

70  William Chapperton: notes on the various Mission Funds

Bound noteboks giving the history of Bp. Hay's bank shares, bishops' money, quota fund, old men's fund. Notes will quotations from relevant documents.