

Accounting Historians Notebook

Volume 9
Number 1 *Spring 1986*

Article 6

Spring 1986

Gausсен account book of 1791 and the Sandby art collection

Robert William Gibson

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Gibson, Robert William (1986) "Gausсен account book of 1791 and the Sandby art collection," *Accounting Historians Notebook*: Vol. 9 : No. 1 , Article 6.

Available at: https://egrove.olemiss.edu/aah_notebook/vol9/iss1/6

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Gibson: Gaussen account book of 1791 and the Sandby art collection

THE GAUSSEN ACCOUNT BOOK OF 1791 AND THE SANDBY ART COLLECTION

by
Robert W. Gibson
Deakin University

An account book entry made nearly fifty years before the settlement of Victoria provides the clue to the collection of the art of Paul Sandby in the City of Hamilton Art Gallery. Hamilton, settled in 1837, is a city of 10,000 people, 200 miles west of Melbourne in the midst of an area which is renowned for its production of fine wools. The City Art Gallery has a collection of the drawings of Paul Sandby R.A. which is unique because it is a personal collection assembled in the artist's lifetime. Other large collections are at Windsor Castle, the British Museum, the Castle Museum, Nottingham and the Yale Center for British Art in New Haven.

Paul Sandby, born 1730 in Nottingham, produced a prodigious amount of work and was distinguished as one of the founding members of the Royal Academy. The original collection at Hamilton comprised six large pictures, six medium size pictures and six smaller pictures, along with two groups of miniatures displayed in what are said to be the original frames.

The link between the artist and this collection is identified through an account book. Antonio Cesare Poggi, artist, was born in Parma and went to England about 1769. He married a Miss Lewis in Devon and quickly spent her money. In the 1790's he was an art dealer in London and published a few prints. These included

Sandby's *Sheep, Trees and Cloudy Sky* which is in the Hamilton gallery. The only known copy of the print is in the British Museum.

Poggi had difficulties with the estate of Sir Joshua Reynolds and in 1801 there were public auctions of his collection and stock. The fourth and last day of the second sale included over fifty works by Sandby many of which are in the Hamilton gallery.

Samuel Robert Gaussen, a London merchant, probably acquired the drawings at this time. While most of the Gaussen family records were destroyed by fire in 1891, the surviving records include an account book. This book includes a listing in 1791 of loans made by Samuel. Among these is the sum of five hundred pounds lent to Antonio Cesare Poggi with the comment "doubtful." It is inferred that Samuel Gaussen took the drawings in settlement.

The Gaussen family later acquired pastoral property in the Western District of Australia. Mr. Charles Gaussen of Gringegalgona accepted an offer of the State Government of Victoria in 1971 and the collection was housed in the new gallery. Thus a single account book record which has survived fire and two centuries provides the key evidence in resolving the origins of this notable collection.