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John Menzies Baillie, Chartered Accountant: Nine Hundred Years of Landownership in France, England, Scotland, and America

by

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The accounting history literature contains books and papers dealing with the foundation of modern public accountancy in Scotland in the last half of the nineteenth century (e.g. Kedslie, 1990; Lee, 2000; Walker, 1995). Most deal with events, circumstances, and consequences of the foundation but few describe the founders other than in terms of generic analyses of origins. The objective of this note is to provide a detailed biography of one of the founders and give a glimpse of the type of individual who helped found the modern public accountancy profession. The individual was not a driving force behind the foundation or an important historical figure. However, his family history illustrates the élitism of the foundation community and emphasizes the relation of founders to law and land. Contrary to the social model of Thomas Carlyle that history comprises great men, this note describes the background of an ordinary member of a new profession and reveals a genealogy that assists understanding the institutional foundation of modern public accountancy.

John Menzies Baillie (hereafter, JMB) was born in 1826 near Culter Allers in the Scottish county of

Lanarkshire. He also died there in 1886. In the intervening 60 years, he had an unexceptional career as a public accountant in Edinburgh before retiring to Culter Allers. His place in history rests exclusively on his membership in the group of 61 Edinburgh accountants who formed the first modern institution of public accountancy in 1853 - the Institute of Accountants in Edinburgh, renamed the Society of Accountants in Edinburgh (hereafter, SAE) in 1854. JMB was a relatively young and inexperienced practitioner when he signed the SAE charter petition in 1853. He was the first and only public accountant in his family - although three distant ancestors held the highest governmental accounting office of Chamberlain of Scotland more than six centuries before. His historical importance has nothing to do with his career as a public accountant. Instead, it relates to his family's association with landownership over nine centuries and the connection of landownership to the formation of the SAE. Throughout its history, the Baillie family was concerned with the acquisition and retention of land and other property and the economic and social influences attributable to these matters. In addition,

landownership was connected to reforms in bankruptcy law that convinced the SAE founders to protect their interests in 1853. The founders were an élite group and many, like JMB, had close connections to the land and law. Approximately six of every 10 SAE founders had direct family connections to landownership. Thirteen were landowners in their own right, 21 had parents who owned land, 37 had grandparents as landowners, and 21 married into landowning families. The Baillie genealogy illustrates this relation as it evolved over nine centuries from France to England to Scotland to America and back to Scotland. JMB's family estate at Culter Allers consisted of 4,500 acres in a parish of approximately 10,000 acres and, in 1882, he built a new home in the Scottish baronial style at Culter Allers.

The best-known source about JMB's family tells a complex but incomplete story about the Baillie lineage (Baillie, 1872). It was written by his lawyer brother, James William Baillie, and ignored significant aspects of the family history. The clear intention was to promote the Baillies of Culter Allers as members of a family with powerful and notable associations with the turbulent history of Scotland. The reality, however, is a Baillie family history comprising several branches, including one that left Lanarkshire in the fifteenth century for the Highland region of Scotland and then migrated in the

eighteenth century to Georgia when this was a British-controlled colony in America. Several members of the Baillie family in Georgia returned to Scotland after the American Revolutionary War and the loss of their estates in the US. Bulloch (1898) was an American-based descendant of the Highland Baillie migrants. His book reveals that JMB was not descended directly from either Scottish kings and powerful nobles or wealthy Lanarkshire landowners. Instead, his immediate ancestors were Edinburgh merchants seeking commercial profits in colonial America and impoverished Scottish Highlanders attracted there by the promise of a fresh start. Several migrants returned to Scotland due to economic disaster caused by war. Despite genealogical biases, the obvious and consistent thread running through the 1872 and 1898 Baillie histories is the ownership of land.

The recorded Baillie family history starts in 1090 when King William II granted land in Northumberland in the north of England to one of his knights, Guy de Baliol. Guy was the brother of Renaud de Baliol, Sheriff of Shropshire, and came from Bailleul in Normandy or French Flanders. Guy de Baliol had a son Bernard who fought for King Stephen at the Battle of the Standard in 1138 and his descendants included John de Baliol who acquired the barony of Galloway in southern Scotland, and was succes-

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sively Sheriff of Cumberland, Nottingham, and Derby, and Governor of Carlisle Castle. In 1255, John de Baliol forfeited his lands because of alleged treason. He later recovered his estate and financed scholarships for Scots students at the University of Oxford in 1263. His widow funded Baliol College at Oxford. John de Baliol was one of the Regents of Scotland during the minority of King Alexander III and assisted King Henry III of England in his war with the barons between 1258 and 1265. John's son, also John de Baliol, claimed the Scottish throne and King Edward I of England arbitrated his claim. In 1292, Baliol became the tributary King of Scotland and a vassal of the English king. His son, Edward de Baliol, who died without issue, succeeded his father as king but surrendered the throne to King Edward III of England in 1356. This effectively ended the royal Baillie lineage but its persistent connection with nobility continued for several further centuries.

Guy de Baliol's descendants included Ingelram de Baliol who was the first Baillie to become Chamberlain of Scotland. His son, Sir Henry de Baliol of Cavers, succeeded him as Chamberlain in 1219, and his grandson, Sir Alexander de Baliol of Cavers, also held the office from 1287. It is this Baliol line to which JMB belonged. Sir Alexander's son, William Baillie, owned lands in Haddingtonshire

and Lanarkshire and married the illegitimate daughter of Sir William Wallace of Elderslie. Their son, Sir William Baillie of Hoprig, Penston, and Carnbrae, a favorite of King David II of Scotland, produced two sons, each of whom started a separate branch of the family. Alexander Baillie received the estate of Dunain near Inverness from his cousin the Earl of Huntley for bravery during the Battle of Brechin in 1452 and created the line from which the American branch of the family came. His brother, Sir William Baillie of Lamington, married into the powerful family of Hume of Polwarth and a son, Richard Baillie, started the minor Baillie of Bagbie line to which JMB belonged. Other descendants of Sir William Baillie made judicious marriages involving influential families in Scottish history and provided public service in a variety of ways. For example, Sir William Baillie of Hopring, Penston, and Carnbrue's grandson William Baillie, was a favorite of King James III of Scotland and a Conservator of the Truce between James and King Richard III of England. A great grandson, Sir William Baillie of Lamington, was Principal Master of the Wardrobe of Mary of Guise, the Queen of Scotland, circa 1530 and the father of one of the nobles accused of murdering the husband of Mary, Queen of Scots. King James VI of Scotland knighted a direct descendant of these Baillies, Sir William Maxwell-Baillie, who be-

came Commissioner of the Lesser Barons of Lanarkshire in 1612. A further direct descendant, also Sir William Maxwell-Baillie, was a member of the General Assembly in 1638, and defended the royal cause against the Lord Protector Oliver Cromwell in 1650. The Lanarkshire Baillies were also related by marriage to the Menzies family and, thus, to the Carmichael family. Sir William Baillie's daughter married a neighboring landowner, Alexander Menzies of Culter Allers, in the early seventeenth century and connected the Baillies by marriage to the powerful Carmichael family that influenced politics and control in southern Scotland for centuries. Carmichaels were responsible for managing the borders region on behalf of numerous kings of Scotland over many years and became influential courtiers and leading law officers of Scotland.

Much of the foregoing genealogy concerns the mainstream branch of the Baillie family as it relates to southern Scotland and is the principal focus of the Baillie (1872) study. As such, it presents a formidable pedigree for JMB and his brother to impress the accounting and legal communities of Victorian Edinburgh. However, it ignores the subsidiary branch of the family traceable back to Guy de Baliol and concerned with the descendants of Alexander Baillie of Dunain. The latter was Constable of Inverness and husband of a

daughter of the Chief of the Clan Grant. However, the Baillie of Dunain fortunes declined rapidly after the forfeiture of their lands following the Battle of Langside in 1568. A direct descendant of Alexander Baillie, also Alexander and the ninth Laird of Dunain, had a sister, Mary Baillie, who married William McIntosh of Borlum near Inverness. The McIntosh-Baillie line was to be important in the history of the Baillie family in colonial America.

The American story of the Baillies starts with the foundation of the British colony of Georgia. James Edward Oglethorpe was the eldest son of a wealthy Surrey family of landowners and military men. He was Member of Parliament for Haslemere in Surrey in 1722 and, while a member of the Prison Discipline Committee, became aware of the poor treatment of pauper debtors and bankrupts. He was one of 21 trustees who obtained a royal charter in 1732 to form the colony of Georgia in North America for the resettlement of paupers. The colony was formed in 1733 at Savannah with colonists from South Carolina, as there were insufficient paupers available or willing to migrate from the UK. The true purpose of the colony was as a bridgehead between the northern tobacco-producing colonies in British America and the Spanish colony of Florida. In order to defend Georgia, which had been under Spanish

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control, Oglethorpe recruited 177 Scots from around Inverness in 1735. John Mohr McIntosh led these immigrants.

John McIntosh was born in 1698 at Borlum south of Inverness. He was a member of the Borlum branch of the Clan McIntosh and a gentleman farmer well connected in the Scottish Highlands. He was recruited by Oglethorpe and stated to be of good character and a Presbyterian. The immigrants left Inverness in 1735 and reached Savannah in 1736. The settlement was an outpost of Scotland and McIntosh died there in 1761. Also in the McIntosh party was Kenneth Baillie - twenty years of age, a farmer, grandson of Alexander Baillie, the ninth Laird of Dunain, and a distant cousin of JMB. John Mohr McIntosh became a leader in the development of Georgia and McIntosh County is named after him. He created the port of Darien and fought in the War of Jenkin's Ear against Spain with his Highland Independent Company of Foot Soldiers. His descendants included well-known Georgian officers in the Revolutionary Army of George Washington as well as British Army officers in the war against Spain.

There were also Lanarkshire Baillies who played a part in the early history of Georgia. They were descended from the Baillies of Lamington via the Baillies of Bagbie. James Baillie was the son of

Alexander Baillie of Hillhouse and an Edinburgh lawyer. He acquired the estate of Culter Allers from the Menzies family when the latter fell on hard times. His son, John Baillie, was an Edinburgh merchant who traded with the British colonies in America and had sons who resided in Georgia - Alexander Baillie as a lawyer and Robert Baillie as a plantation owner and soldier. For many years, Robert Baillie prospered in Georgia, mainly in timber production but also growing rice and cotton. He purchased hundreds of acres of land and received hundreds of acres from the Crown in several parishes of Georgia in the 1760s and 1770s. The total area he owned grew to nearly 5,000 acres. Robert Baillie also built and operated Fort Barrington in 1760 as part of Oglethorpe's defenses against the Spanish.

In 1751, Robert Baillie married Ann McIntosh, a daughter of John Mohr McIntosh. At this time, there was a marriage settlement that later became central to a court dispute in 1799 between various members of the Baillie family over the sale of Ann Baillie's assets. She brought several assets to the marriage in 1751. These included 450 acres in St Andrews Parish, 50 acres in the town of Savannah, 7 Negro slaves, and 200 cattle. The sale of these assets was crucial to the survival of Ann Baillie and her family. However, during the American Revolutionary War, Robert Baillie was a Tory or Loyalist and supported the

British government, contrary to most of his McIntosh relatives. In 1776, the Parochial Council of St Andrews Parish issued a proclamation declaring 27 Loyalists including Robert Baillie to be taken immediately into custody, as they were deemed dangerous to public safety. His Georgia property was confiscated and he ended up at St Augustine in the British Colony of East Florida where he died in 1782. In surviving correspondence, he writes of being a prisoner on parole, with mounting debts and related interest he could not repay, and hoping to return to his Georgia plantation. He also writes of his Negro slaves abducted by American ships and the difficulties of not having slaves to support his family. A year later, his son and heir, George Baillie, was listed as one of 225 Loyalists banished from the State of Georgia with their property confiscated under the Act of Attainder, Banishment, and Confiscation of 1783. The British Crown had granted George Baillie lands of nearly 2,300 acres between 1765 and 1772. He appears to have gone to St Augustine with his father and carried on business there as a timber merchant. There is surviving correspondence in the 1780s from his Nassau business agent (dealing with his timber trade) and London solicitor (dealing with his claim against the British government for recovery of his father's estate in East Florida). Florida was ceded to Spain in 1783 as part of the Treaty

of Paris and presumably Robert Baillie lost his property there as well as in Georgia. It appears that, in 1787, the Commissioners of the East Florida Claims agreed to pay him a sum of £500 in settlement of his father's estate. He then appears to have migrated to Edinburgh in 1789 and retired to Haddington in East Lothian in 1794.

Robert Baillie's younger son and George Baillie's brother was John Baillie. He also traded in timber and his estates in Georgia amounted to at least 1,000 acres. He appears not to have lost his estates after the Revolutionary War and he was not listed as a proscribed Loyalist. He therefore seems to have avoided the losses suffered by his father and brother. John Baillie married Alicia Granbery from Virginia in the late 1770s. John Baillie is described in public records as a cotton planter. He appears to have been sufficiently successful to migrate to Scotland in the late eighteenth century. He settled at Culter Allers and his son and JMB's father, Robert Granbery Baillie was born there. The latter became a leading country gentleman in Lanarkshire and married a relative, Anna Baillie, daughter of Menzies Baillie, a barrel maker in the port of Leith. Robert and Anna Baillie had two sons. As previously mentioned, JMB's brother was a lawyer, James William Baillie, who inherited the estate at Culter Allers from his fa-

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ther on the latter's death. He was a member of the Royal Company of Archers and son-in-law of an Edinburgh lawyer. When he died in 1879, the estate reverted to JMB.

JMB married the daughter of an Edinburgh lawyer in 1854 and had two children. Robert Granbery Baillie became a bank clerk in Edinburgh and inherited the Culter Allers estate in 1880. He died in 1896 of acute alcoholism but the family estate appears to have disappeared from Baillie ownership by this time. In 1888, Robert Granbery Baillie married a granddaughter of an SAE founder and his daughter married into a famous Devon family of landowners, politicians, and academics. JMB's daughter, Anna Euphemia Balfour Baillie, married an Edinburgh lawyer and landowner. Her son, John Menzies Baillie Scott, was a famous Scottish rugby player as well as a lawyer. He represented Scotland 21 times and was the team's captain. He served as an officer in the Royal Flying Corps during the First World War, received serious wounds, and was mentioned in dispatches. JMB's first wife died in 1860 after six years of marriage, and he married for the second time in 1868. His wife was an aunt of his first wife and the couple had three daughters who each married but had no issue.

At the time of the SAE foundation, JMB was twenty-seven years old. He was educated at the Royal

High School in Edinburgh and then attended classes in arts and law at the University of Edinburgh at various times in the 1840s. He was apprenticed to SAE founder William Moncreiff from 1842 until 1849 when he became Moncreiff's partner. William Moncreiff was a member of a distinguished family of Perthshire ministers and lawyers who were substantial landowners and Scottish nobility from 1744. Moncreiffs included a Moderator of the General Assembly of the Church of Scotland in 1785 and Chaplain to King George III in 1793, a Dean of the Faculty of Advocates in 1826 and high court judge in 1829, and a Solicitor General for Scotland in 1850 and Lord Advocate for Scotland four times between 1851 and 1868. William Moncreiff was active in the SAE foundation and held the influential Scottish legal office of Accountant of Court from 1865 to 1889. JMB had two SAE apprentices during his professional career. Robert Forman was admitted to the SAE in 1862 and was the son of a lawyer and landowner. He practiced in Edinburgh. Henry William Glynn entered the SAE in 1871 and then left Edinburgh for employment in London.

By 1851, JMB's private residence in Edinburgh was in the fashionable New Town district. He retired from public accountancy practice to the family estate at Culter Allers in 1880 and, in the 1881 *Census*, his household there com-

prised six members and four servants. Prior to his retirement, JMB had been an officer of numerous organizations based in Edinburgh. This was typical of public accountancy practice of the time. Corporate appointments included being an auditor or director of several well-known insurance companies. He was also the auditor, secretary, treasurer, or director of a number of charitable organizations based in Edinburgh. *JMB* took little part in the SAE foundation. He attended a planning meeting in 1853. However, he became SAE Auditor from 1856 to 1880. A member of the Royal Company of Archers, he won archery prizes in 1852, 1863, and 1865. He died at Culter Allers in October 1886 and his grave is with that of his wife in the Dean Cemetery of Edinburgh.

This short biography of JMB uses the genealogy of the Baillies to reveal a family apparently replete with men fit to comply with the Thomas Carlyle historical model of great men. However, JMB's genealogy is more useful in providing a case study that is useful in revealing something about the founders of the SAE. As previously mentioned, a large majority of the founders such as JMB were connected directly or indirectly with landownership and this topic was directly associated with the circumstances of the foundation. Researchers typically explain the SAE foundation as a collective response by Edinburgh accountants to a le-

gal threat to their occupation (Walker, 1995). The threat concerned court-related property administration (including landed estates) and the management of landed estates was of fundamental importance to the practices of the founders. Baillie's family history is a testimony to landownership. It is obviously impossible to have a conversation with JMB, or any of his fellow SAE founders, about the foundation. However, his family history reveals the importance of landed estates and other property to the Baillie family over nine centuries and it is hard to conceive this would not have been an influence, conscious or subconscious, in the foundation. Thus, the Baillie family history offers part of the context for understanding the SAE foundation.

The Baillie history also provides a fascinating glimpse into wealth creation in the approximate period from 1750 to 1800. It is clear in the case of the immediate ancestors of JMB that family fortunes were gained and lost in colonial America. However, sufficient wealth was accumulated by around 1780 to 1800 to permit a return migration to Scotland and the privileged and influential life of landowners. It is equally clear that this wealth was gained through use of slave labor. The Georgia Historical Society archives relating to the Baillie family and its offshoots are replete with statements about slaves. Perhaps this was the reason

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for JMB's brother making no mention of the American branch of the family in his genealogy and perhaps the abolition of slavery was a reason for JMB's grandfather migrating from Georgia to Scotland. Suffice to say that JMB would probably not have been an SAE founder without the wealth generated by his family's American connections and activities.

This study can only give a snapshot of the son of a local landowner who was an Edinburgh public accountant practicing at the time of the SAE foundation in 1854 and it is limited by the amount of archival evidence available. Nevertheless, it provides sufficient material to place JMB within a social context at that time and provides an insight about these early chartered accountants.

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