

THE COUNTY TREASURERS, 1678-1889

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BECAUSE there are now no records, we know nothing of the Buckinghamshire Treasurers before 1678. Nevertheless, there were both funds and treasurers who owed their existence to Elizabethan legislation, and who merit at least a brief description.

An Act passed in 1597 to regulate relief of the poor (39 Eliz. 1, c. 3) had directed the magistrates of each county at their Quarter Sessions to levy a rate for this purpose, and to appoint two of their number to act as receivers, or treasurers. This was repealed in 1601 and replaced by the two famous statutes¹ which, until 1834, remained the basis of the English poor law. Under them four treasurers were appointed, serving for one year; two of them, qualified by assessment for the subsidy at £5 in lands or £10 in goods, responsible for "the King's Bench and Marshalsea money"—contributions towards the support of prisoners in those institutions—and two, qualified by £10 or £15 assessments, in charge of the money raised for the relief of maimed soldiers and sailors.

There is just sufficient evidence to show that these rates were being levied, and the treasurers appointed in 1647,² and that at some time prior to 1678 the justices had deemed it advisable to appoint a permanent "Receiver General" to whom, it seems, the others had to account.

Thomas Freer, who was Receiver General of the County Stock until his death early in 1682, is an obscure figure. In addition to his financial duties, he was Keeper of the House of Correction at Aylesbury—a prison to which vagrants were committed, in theory for hard labour—for which he received a salary of £30 a year. He may also have been a publican, for John Howard a century later reported that numerous houses of correction, including two of the three in Bucks., were managed by inn-keepers. After his death a balance of £9 14s. 11d. due on his accounts was paid to his widow, even though she was apparently obliged to make reparation "for deteyninge the pensions of divers persons uppon accompt after they have been dead many years"!

Joseph Rawson, appointed at Easter Sessions 1682, is even more shadowy than Freer. Like him, he controlled all payments from the County Stock, the four statutory treasurers being reduced to the status of superior rate collectors. About a year after his appointment he entered into a bond for £300 with Hugh Glover, cooper, and Thomas Alexander, pewterer, as sureties, as a guarantee of his faithful performance of his office. The amount of the bond seems small when we consider that the annual income from the rates was about £340. However, as it happened it made no difference, because although Rawson died in 1688 holding a balance in favour of the County of £378

frequent intervals. It is of interest to note that though the assessments were supposed to be made at the time of the levies, the parish quotas for the "week's tax" were in almost the same proportion to each other as those of the King's Bench and Marshallsea, and Maimed Soldiers' rates—collectively known as quarteridge money⁵ from being levied quarterly—thus implying assessment on the same basis.

Ordered for the first time at the Epiphany Sessions, 1700-1, this tax was collected as usual by the constables, but was paid directly into the hands of the Clerk of the Peace, as the chief officer of the Court, who also took responsibility for disbursements from it. It is now quite evident that the magistrates were fast losing confidence in the four one-year treasurers, and not only did they not entrust the new funds to them, they also ordered at Easter 1701 that the executors of Mr. Henry Plaistowe, a Treasurer for the Maimed Soldiers' Money, should pay his balance over to the Clerk. The final step was taken at Michaelmas Sessions, 1702, with the appointment of Francis Neale, Clerk of the Peace, as "Receiver of the County Stock", and of all balances. From this time the other treasurers sank into insignificance. Although they continued to be appointed each year until the abolition of their office by the County Rates Act of 1739, they reverted to their earlier position of superior rate gatherers, ceasing to make any payments except for the very few County pensions that continued payable to ex-servicemen for another quarter of a century. Only once more were they referred to in the Records, in 1732, when the Court decided that they had been helping themselves to the funds fairly liberally, and ruled that each should be allowed a maximum of 20s. for expenses when his account was examined.

Mr. Francis Neale, of Ivinghoe, gentleman, was inducted at a moment when the annual turnover of the County had suddenly more than doubled itself from about £300 to nearly £700. We know more about him than any of his predecessors. In the first place he was also Clerk of the Peace, to which position he had been appointed a few months earlier by the new Lord Lieutenant William, Lord Cheyne, in succession to Mr. Thomas Smith, who had also for a short time acted as Treasurer. Neale's appointment undoubtedly had a political flavour, for a Clerk of the Peace was appointed by the Custos Rotulorum for life—unlike the Treasurer who was appointed by the Quarter Sessions during their pleasure—and Smith's removal coincided with the displacement of his Whig patron Lord Wharton by the Tory Cheyne in the new Commission of the Peace issued after the accession of Queen Anne. Naturally Smith attempted to recover his office, invoking the aid of Chancery. But although the law was, seemingly, in his favour, such were the feelings of the times that he failed. However, it is satisfactory to note this is the last example of the arbitrary removal of a Buckinghamshire Clerk of the Peace. If proof were needed of Neale's toryism, it is to be found in the fact that his father was Clerk in the reign of James II, and was displaced by Smith after the Revolution.

Mr. Neale qualified for the Clerkship by being a lawyer; for the Treasurership, *inter alia*, by the fact that it may have been he who acted as Deputy to some of the statutory Treasurers in 1692. Both offices were part-time; indeed,

we may safely conclude that not only he, but all his successors down to 1889 and after, derived the greater part of their livelihood from private practice. As Clerk he was remunerated exclusively by the numerous fees payable for his services, but was occasionally made an allowance from the County Stock for extraordinary expenses. As Treasurer he continued to receive the £10 *per annum* that had been allowed to Mr. Smith when he had assumed responsibility for the Week's Tax. Although this was augmented to £20 in 1718, because of increased work, his chief reward lay in his holding of the balance in hand which he could, in the absence of prohibition, employ to his own profit. During twenty-four years of office, terminated by his death in 1726, he apparently gave satisfaction to his employers: no complaint was ever raised as to his conduct of business.

Francis Neale was a man of some substance, owning the Rectory of Ivinghoe, and land in several neighbouring parishes. In his will^o he could make provision for legacies totalling £640, and annuities to the amount of £20. Of his temperament little can be said: he desired a private funeral in Ivinghoe Church "on the North side of the Altar tombe I have there Erected on which stone I desire my name may be cutt with such addition as may seeme meete to my Executor . . . who I doe desire may Impale the same with an Iron palisadoe that the same may be preserved to my posterity hereafter". Evidently he did not wish to be forgotten.

His executor, William Hayton of Ivinghoe, gentleman, son of his daughter Deborah who had married William Hayton, a London merchant, succeeded to both his offices, which he held for thirty-eight years until his death in 1764. Hayton's relations with the magistrates seem to have been the same as his grandfather's—uneventful. He was paid the same salary of £20, though not actually awarded it permanently until 1740. Before this it had been specially granted each year when his accounts were audited. Like Neale, he produced his accounts regularly for inspection, though in his last years he was less punctilious. Perhaps he had, not unnaturally, become rather an autocratic and crotchety old gentleman, especially since none of the Justices on the Bench at the time of his death had sat there in 1726. In any case they took little interest in their duties in the middle years of the century: many a time did only the minimum two Justices attend a sessions: twice the Sessions could not be held because no one came at all! And the administration was normally uneventful. The annual turnover in 1757 was no larger than it had been half a century before, though the next six years witnessed a considerable temporary expansion of business due to the new-fangled relief paid to the families of serving militiamen and their substitutes, which was defrayed by the County; and since men sometimes served in the corps of one county while their dependents lived in another, there was considerable business to be transacted with other County Treasurers.

Hayton had, however, his big moments. Twice as Treasurer he testified before a committee of the House of Commons, when the magistrates were endeavouring to obtain a private Bill to enable them to complete the County Hall and Prison which, from 1726 to 1737, lay unfinished for lack both of money and the power to raise it. The first Bill, in 1727, was thrown out owing to the

opposition of various interests in the County. The second, ten years later, became law, and the work could be finished. Thus Hayton was the first Clerk of the Peace to sit in the present Crown Court in the County Hall at Aylesbury. A proud moment for him, no doubt, for as Clerk he had been the magistrates' agent in the promotion of the Act of 1737.⁷ In his time, too, the County Rates Act, 1739,⁸ was passed, to sweep away all the numerous sources of revenue authorised since 1601—they cannot be detailed for lack of space—as well as the Treasurers of the King's Bench and Marshallsea, and the Maimed Soldiers, and to provide in their stead a single County Rate, and a Treasurer, in which office Hayton was confirmed, at the maximum permitted salary of £20 a year. He was now required to enter into a bond for the faithful performance of his office. This is the first we hear of any such security since the unfortunate affair of Mr. Rawson. With his father as surety, he entered into a bond for £600—the new County rate, assessed in exactly the same way as earlier ones, realised £628 11s. 5d., and was apparently regarded as sufficient for one year's expenditure.

There were two important occasions, once in Neale's time, once in Hayton's, when the services of the County Treasurer were not required: both in connection with the building of the County Hall and Prison.⁹ Funds for the first stage of the work, raised in the years 1722-4, were committed to the care of Mr. Francis Ligo, Under-Sheriff, who entered into a bond for £2,000. Nevertheless, it was Mr. Neale, as Clerk of the Peace it is true, who was ordered in 1724 to put Mr. Ligo's accounts "into such a regular manner and Method as the same may be more Easy to be Understood", and it was he too who discharged from the County Stock several pressing bills, when the special fund had been exhausted, and the ratepayers sturdily refused to pay any more. The rate of 4d. levied by virtue of the Act of 1737, which yielded nearly £4,000, was entrusted to Thomas Sheppard of Lydcott, gentleman, who gave security of £2,000. £1,900 were needed to satisfy the "many and Great sums of money due and owing" to the workmen or, in several cases, to their executors! (One had already obtained payment of his bill of £46 for bricks in 1734 by threatening to sue the Clerk of the Works.) Once again there remained at the end a few bills to be settled by the County Treasurer, but this time the work was finished. This appointment of special receivers for extraordinary funds can hardly be considered a derogation of the Treasurer's office; for the office was comparatively informal, and both in magnitude and object the special funds were completely outside the scope of normal administration.

Once again we must have recourse to his will¹⁰ for a personal estimate of William Hayton. In it he describes himself as "esquire", though always called "gentleman" in the County Records. He seems humbler in spirit than his grandfather, who in matters spiritual had spoken with some confidence of salvation. Hayton wrote: "My soul I hope and humbly beseech God of his infinite Mercy will receive into his Heavenly Mansions forgiving all my Sins", and he desired to be interred "decently but very privately in the Chancell of the parish Church of Ivinghoe being first wrapped in Lead, only attended and carried by my own Servants and Workmen between the Hours of Eleven and Twelve at night, the Church Bell only to ring whilst I am carrying from my

own House to the Grave". His last years were clouded by the sudden death of his daughter Harriet, wife of Samuel Whitbread the brewer, which "so totally altered my Schemes that I know not what to do for the best. . . ." So he left £2,500 to her three children, and all the residue of his real and personal estate to "my Dear and Loving Wife Elizabeth Hayton whose great kindness to me and all her Children has ever been conspicuous". Their son William inherited the family property on the death of Mrs. Hayton some fifteen years later. It is difficult from so little material to form an adequate estimate of a man who must have led a full and active life as county Attorney, Steward of Manors, and perhaps Clerk to a turnpike trust, in addition to thirty-eight years of office as Clerk of the Peace and County Treasurer.

William Minshull of Aylesbury, gentleman, succeeded to both Hayton's official posts in 1764. So outwardly uneventful was his term of office that when he resigned in 1788 we are almost surprised on realising that it had lasted nearly a quarter of a century. But though no untoward occurrence disturbed the outward calm of this Indian Summer, one might almost say, of the eighteenth century in Buckinghamshire, profound changes were beginning to take place beneath the surface; and, though any idea of comparison must appear absurd, we may remind ourselves that within these years the United States was founded, the industrial revolution was getting into its stride, and less than a year after Mr. Minshull's retirement the États Généraux of France were summoned to Versailles.

As we have already remarked, expenditure around 1760 was little, if anything, greater than it had been at the beginning of the century, at about £700 per annum, half of which was normally claimed by the County Gaol in Aylesbury, and the bridewells there, and in High Wycombe and Newport Pagnell; about one-quarter was paid to constables for conveying vagabonds. The residue was spent on a variety of objects, e.g., repair of bridges, coroners' fees, the expenses of witnesses and prosecutors, and general administrative charges. Quite novel and exceptional was the application of about £2,000 to the relief of militiamen's families, 1758-64. Yet such were the changes of William Minshull's time that before he resigned annual expenditure had increased to £1,750 and more, and a "County Rate" of £628 had to be ordered at nearly every sessions. Penal reform was now the fashion, following the publication of John Howard's *State of the Prisons* in 1774, and though the new prison in Aylesbury had been comparatively well conducted, and food and medical attention had been provided, there was much room for improvement: continual alterations and improvements to the fabric were made from this time onwards, more was spent in the prisoners themselves. The Magistrates were not opposed to this increased expenditure, and thanked Howard for sending them copies of the new Acts. The cost of conveying vagrants and criminals rose similarly, and fees and expenses of coroners and court witnesses rose even more. Naturally the administrative expenses went up as well. Advertising for tenders in the Press became common, as did the distribution of printed notices and circulars. Local government was awakening from its long hibernation, or rather being reborn, in that the public service no longer was to depend on compulsory and unpaid duty, but on paying its own way out of public revenue.

William Minshull, we may be sure, both as Clerk and as Treasurer, had much more work to do than his predecessors. Even so, he carried on his own law practice, was Clerk to the Wendover and Buckingham Turnpike Trust, and Clerk to the Commissioners for the enclosure of Hartwell and Stone in 1779. Like those before him, he was a man of some substance, owning property in Weston Turville and elsewhere. Of unobtrusive personality in public affairs, he appears to have served his employers efficiently, never failing to present his accounts for audit. The salary attaching to the post was still £20, but he took out a bond for £1,300.

Acton Chaplin of Aylesbury produced his appointment as Clerk of the Peace at Midsummer Sessions, 1788, and was forthwith elected Treasurer, holding both offices until his resignation in 1813, apparently on account of ill-health. In any case he died less than two years later. His period of service was almost exactly contemporaneous with the French Revolution and its attendant wars, events which were not without effect on this County, principally the necessity, this time for more than twenty years, of finding large sums for the relief of the families of serving militia substitutes. Yet even without this, Chaplin's twenty-five years would have been notable for a relentless rise in county expenditure. Around 1800 it was averaging £3,500 a year; by 1820 it had soared to twice this figure, and was still rising. The prison was still being enlarged and improved; bridges were at last receiving something like the care they demanded; inspection of weights and measures and of markets was more efficient. But the most significant feature was a gradual abandonment of the time-hallowed principle of voluntary and gratuitous public service, as illustrated by an average allowance of £375 a year to the Clerk of the Peace for out-of-pocket expenses not covered by his fees, and by the sixteen high constables being allowed £20 *per annum* apiece for their labours in collecting the rates, now levied every quarter. These novel heads of expense, it will be noted, were individually greater than the whole cost of running the County at the close of the seventeenth century.

In all this, the position of the County Treasurer was unchanged save that he had more work to do, more money to handle. Mr. Chaplin continued to receive £20 a year, to which a further £50 was added in 1793 in respect of his duties over the militia allowances. He continued to keep accounts in precisely the same manner as his predecessors, that is in a cash book. Everything was paid for on the nail; if he ran short of County money he used his own, and charged his employers interest. The militia accounts could not be treated on a strict cash basis; as transactions were carried on over long periods with other local authorities, some sort of book-keeping was essential. As regards auditing, Chaplin was punctual enough for the first half of his term of office, but thereafter became decidedly slack, and, despite, several commands to produce his accounts, avoided doing so from 1800 until he retired in 1813. It took a committee of justices more than three years to complete the task of examining his accounts—he died before it was finished—and even after that it had to hold a few further meetings to deal with matters previously omitted. It says much for Chaplin that the committee rejected very few of his payments, and accepted his executors' claim for the balance due to him from the County Stock.

It is no exaggeration to say that Acton Chaplin had a finger in nearly every local pie: Clerk of the Peace and County Treasurer, justices' clerk, clerk to several canal and highway trusts, adjutant to the Yeomanry, clerk to the Lieutenancy, head of a large law firm. He lived in good circumstances in one of the largest and finest houses in Aylesbury, and, as well as being one of the leading inhabitants of the town, was on familiar terms with the "county". In his will he was able to leave his surviving daughter £2,500, and the same amount to the children of his deceased daughter who had married his partner, Thomas Tindal. He had already advanced a similar sum to his son Acton. No doubt the residue of his estate was also substantial. By now we may perhaps suspect him to have been essentially the hard-headed business man, and indeed his will¹¹ tends to confirm such an impression. In it he entirely omitted the invocation of the Almighty and prayer for salvation which, though customary, was by no means always a matter of form. His body he desired to be buried alongside his wife and eldest daughter in the churchyard of Finmere, co. Oxon., if it "can conveniently be done without incurring any great Expence", otherwise, he wished for burial in the place where he should die.

Chaplin was succeeded by his partner and son-in-law Thomas Tindal, 1783-1850, a native of Essex, and younger brother of Sir Nicholas Conyngham Tindal, 1776-1846, who in the course of a distinguished career at the Bar became Solicitor General, and finally, in 1829, Chief Justice of the Common Pleas. Brother Tom's career was considerably less colourful—largely a repetition of his father-in-law's—and most of the excitement in his life was of his own making. He seems to have been impetuous, and impatient of views that conflicted with his own. He had a serious quarrel with Lord Nugent, an upright and generous-minded man.¹² His lordship complained to his brother magistrates of Tindal's "officiously placing himself as a spy upon my conduct as a magistrate, and misrepresenting it in a manner the most insidious and mischeivous", on several occasions, notably at the Epiphany Quarter Sessions, 1822, when he had insinuated to the Duke of Buckingham, the Lord Lieutenant, and Nugent's brother, that the latter had snubbed the Bench by dining alone. As Tindal's conduct had "on many occasions been offensive and improper in the highest degree", Nugent refused to have any communication with him and appointed his own clerk to attend him at the Aylesbury petty sessions. This led to further trouble when Tindal, with the approval of two justices, erased from the minute book a conviction entered by Nugent's clerk. While admitting that any magistrate was within his rights to appoint his own clerk, the Bench ruled that such clerk must keep a separate record, and although sympathetic towards Nugent, declined to censure Tindal on the charge of tale-bearing on the ground that it was a purely private affair for which he had offered a satisfactory explanation. The affair seems to have petered out.¹³

In his earlier days Mr. M. D. Mansel of Lathbury, a senior magistrate, wrote to him in March, 1816:

"You are a young man, & I hope you will excuse advice from one old enough to be your Father, and to whom you was recommended by the old

pier¹⁴ . . . I allude to your disposition to induce persons of the most correct habits (as myself) to exceed their most moderate intentions at, and after, dinner. Why do you say so many good things, & *dry ones*, to encourage drinking? . . .”

Here Tindal is shown as something of a rake: Regency rather than Victorian.

In his last years as Clerk of the Peace, Tindal went much too far, and was severely reprimanded by Quarter Sessions. The Counties of Buckinghamshire and Berkshire were jointly responsible for the upkeep of Datchet bridge, but in 1836-7 were unable to agree on how to rebuild it. At one point Berkshire, probably bluffing, threatened independent action that would have caused the collapse of the Buckinghamshire half. Tindal, instead of taking the proper course and summoning a meeting of the bridge committee so as to receive their directions, obtained a Chancery Injunction preventing the Berkshire justices from proceeding to execute their design. The latter, of course, protested strongly to the Buckinghamshire Bench, and Tindal only avoided dismissal on account of his long and efficient service.

A more attractive side of his character is shown in his will.¹⁵ Beginning with the then almost obsolete Divine invocation, he stipulated a quiet funeral “without any pomp” and not inside the Church itself. The greater part of his considerable estate went to the daughters of his second marriage, the sons being asked to look on it as “an Act of Justice”, in view of the large sums he had spent on their education. His children by his first wife he thought amply provided for under will of their grandfather Acton Chaplin: the daughter too was well married, and the son, Acton, 1811-80, had succeeded him as Clerk of the Peace in 1838. To Acton he also left his portrait (probably) painted by Mr. Reinagle, and the ring given him by the 2nd duke of Buckingham and Chandos, in memory of his (the duke’s) father, which he was assured Acton would “value and regard on account of the many kindnesses bestowed by that Nobleman both on myself and him”.

So much for personal considerations. During Tindal’s long tenure of the Treasurership, 1813-50, great changes had taken place in this branch of the county administration. The magistrates at last began to grapple with the problems of local government finance. Hopes of retrenchment, now that the long war was over and the militia disembodied, faded. Expenditure continued to rise. Under continuous pressure from Whitehall, particularly after the Prisons Act of 1823, the gaol had to be enlarged and its management improved. Bridges were becoming a costly item. Formerly the County had repaired three or four at an average cost of about £25 a year. Now, with more to care for, and often to be rebuilt to carry the increased traffic of an industrial society, it was lucky in years when the bill fell to £200: often it was ten times as much. Total expenditure reached £7,000 in 1820, and twice that amount by 1830.

The first step had been to obtain a more flexible revenue than the old fixed levies. One of Tindal’s earliest tasks was to obtain a private Act to enable the County to raise a “fair and equal County Rate” in 1814.¹⁶ Several other counties had done this in recent years, and so in 1815 a general Act¹⁷ was passed amending the Act of 1739. The Buckinghamshire Act permitted

the levying of a variable pound rate on the current property tax assessment. A 1d. rate produced £2,600; the average annual rate about this time was 3d. The Act of 1815 included two minor provisions that are of interest: in future Treasurers were obliged to publish an annual abstract of their accounts, and the maximum of £20 for a Treasurer's salary was abolished: Tindal's salary was raised immediately to £60. Publication of accounts was important, because it was the first step in doing away with the secrecy that enshrouded "county business": only the judicial process was then done in open court.

The next step for the magistrates was to check expenditure. To this end special committees of enquiry were appointed in 1822 and 1832. The first concluded that except in a few details the County Stock was managed as efficiently and economically as possible. The later enquiry was of an altogether deeper nature, and its recommendations farther reaching, though not all immediately adopted. Aided by a detailed analysis of the accounts for the past ten years, the committee advocated, as is usual at such junctures, a general reduction in salaries, and this was implemented by the Court. The Treasurer's salary was abolished completely, though restored four years later. Most important, it was recommended that the offices of Clerk of the Peace and Treasurer should no longer be held by the same person, thus breaking with a tradition 131 years old. The Court accepted this, but Tindal successfully petitioned them to postpone action in his case. He continued to hold both posts until 1838 when he resigned the Clerkship and was succeeded by his son Acton, but retained the Treasurership until his death in 1850. For three months Acton Tindal carried on "pro tem", until Zacharias Daniel Hunt of Aylesbury, a banker, was appointed, without salary, entering into a bond for £10,000, with two collateral securities of £5,000 each. The two offices were finally separated: not even a family tie now connected them.

Mr. Hunt, a proprietor of the Bucks. and Oxon. Union Bank, was Treasurer from 1850 to 1874 when he resigned, a few months before his death. From Tindal he inherited an annual expenditure of £15,000, a Standing Finance Committee, which dated from 1838, and a special committee investigating expenditure. He also took over management of a considerable loan debt, incurred partly for the rebuilding of bridges at Marlow, Stony Stratford and elsewhere, the bulk of it, £50,000, for erecting a new prison in 1844-7. A few months after his appointment he was appointed Treasurer to the new County Lunatic Asylum—which included administration of a debt of £30,000.¹⁸ Before the appointment was made the Committee on expenditure had been asked to report on the subject. Its recommendations included the amount of collateral, already referred to, and that the post should be unremunerated as "responsible and efficient persons" were ready to undertake it on that basis. The general duties were detailed as follows:

"The County Treasurer should be accessible either by himself or by his sufficient Deputy at all reasonable hours during the day, to obey all legal demands and orders made upon him and that the Treasurer or a sufficient Clerk do attend all meetings of the Finance Committee when required and that he do cast up and examine and check all Bills as heretofore previous to the same being laid before the Finance Committee. And also

that the Treasurer should be accessible at all times during the sitting of the Court at Assizes and Quarter Sessions to pay the orders for defraying the Expenses of Prosecutors and Witnesses.

“To make returns required by Parliament and conduct all correspondence with H.M. Treasury, Guardians of Unions, and matters within the sphere of his office. To make out accounts quarterly to be laid before the Finance Committee, and to prepare for publication the Annual Abstract of Accounts.”

A similar report was made by the Finance Committee in 1875 after Hunt's resignation, with the addition of the interesting statement that “the County Accounts” consist “of about 1,000 entries on the credit side and probably 200 on the debtor side in two Books”—exclusive of about 200 entries relating to the gaol and Asylum loan accounts.

Mr. Hunt started his public career with a frustrating incident. At his first meeting with the Finance Committee he found only the Chairman present! Fortunately, however, this gentleman was willing to pass the accounts on his own authority and to obtain the Court's approval afterwards.

No other untoward incidents marred Hunt's term of office, but there was one major event, the establishment of the County Constabulary in 1857.¹⁹ The early cost of this—met by special rates, Treasury grants and receipts for “services of the Force”—was about £8,000 per annum, rising to over £15,000 in the 'eighties, by which period the superannuation fund amounted to nearly £15,000, of which £6,000 was on loan to the County. Around 1860 general expenditure, exclusive of loan repayment, rather exceeded that on the Police. Twenty-five years later, it was substantially less, only about £13,000, and while it had fallen after 1878, when the gaol was transferred to the Prison Commissioners, it rose again when the County became responsible for “Main Roads” and various other matters. In 1884-5 the general county rate was 3¼d., the police rate 2d.

Treasurer Hunt resigned in November, 1874 and was succeeded in the following January by his partner, Herbert Astley Paston Cooper, Acton Tindal having once more acted *ad interim*. The terms of Cooper's appointment have already been noticed, and it remains only to pick out the outstanding events of his term of office. Changes connected with the County Prison, Justices' Clerks' salaries, and highways, already alluded to, took place during this time. The greatest change resulted from the Local Government Act, 1888, which transferred all administrative functions from Quarter Sessions to the new County Council. To the Treasurer in the early months of 1889 fell the duty of discharging, as far as possible, all bills and other payments owing, before the Act came into operation on 1st April. The Police Account was closed on 8th April, with a balance of £5,708 3s. to be transferred to the new County Fund. The General Account was closed on 25th May, with a balance of £5,180 13s. 7d. Mr. Cooper was appointed Treasurer to the County Council on the same terms as those under which he had served his former employers.

Thus ended an epoch in local government that had endured for three hundred years. Over two centuries we can observe the development of the Treasurership in Bucks. from a stage when finance was a minor matter, the office unimpor-

tant, its execution casual, even venal, to the final period when the County had become an important administrative unit in which finance played a considerable part, the office of Treasurer one of great responsibility, and the accounts scrupulously kept. It must never be assumed that local government was created on 1st April, 1889. On the contrary, as far as administration and function goes, there was practically no difference between the last decades of the old system and the first of the new.

In these two hundred years the duties and responsibilities of the Treasurer had likewise been greatly augmented, and though it never became a full-time appointment, it is a fair assumption that the public accounts in the 'eighties provided regular employment for one of Herbert Cooper's bank clerks.

Reading through the Records of the Quarter Sessions one is forcibly struck by the fact that the Treasurer's opinion or advice on matters within his province was never, officially at least, taken. This seems strange to the contemporary mind, which automatically accepts that the chief finance officer of a local authority will be the source of expert knowledge and administrative wisdom. Two factors must, I think, be considered: firstly that in, say, 1700 local government finance was rudimentary and the Treasurer was no more than custodian of the cash box; secondly, that the Justice of the Peace of those days was an entirely different type from the Councillor of these. By birth a leader of the community, his office a right and duty inherent in his social position, he was accustomed by every circumstance of heredity and environment to act according to his own discretion and on his own responsibility. Consequently when, about 1820, the Magistrates of Buckinghamshire first began to feel the need for investigating and reforming their finances, they apparently asked their Treasurer merely to furnish the necessary statistics. We cannot definitely say that the Magistrates never took counsel with their officers, but if they did it seems strange that the fact is never once acknowledged.

The final position, therefore, is singular, in that while we know in general terms all that is necessary about the office of County Treasurer, and some personal details of most holders of the post, our knowledge of the man as treasurer, and of the more intimate aspects of his duties, is negligible; nor indeed does it seem likely that any more can ever be ascertained of this important, yet strangely neglected, side of the history of the County.

¹ 43 Eliz. 1, c. 2 and 3.

² W. Le Hardy and G. LI. Reckitt (ed.), *Calendar of Bucks Sessions Records*, III, 313.

³ 14 Eliz. 1, c. 5.

⁴ The County quota of about £1,280 was the same as in a "month's tax" of £100,000 levied by the Convention Parliament of 1659, when Scotland was temporarily united with England. Firth and Rait, *Acts and Ordinances of the Interregnum, 1642-60*, II, 1355-1403.

⁵ Bucks. Record Office, Q/FR.126, Q/SR.133/47, 48, 50, 53, 58, 60.

⁶ Bucks. Record Office, Ashridge MSS.

⁷ 10 Geo. 2, c. 10.

⁸ 12 Geo. 2, c. 27.

⁹ See G. R. Crouch, "The Building of the County Hall, Aylesbury", in *Records of Bucks*, supplement to Vol. XII, Part I (1927).

¹⁰ Ashridge MSS.

¹¹ Bucks. Record Office, W. 201.

¹² *Dictionary of National Biography*.

¹³ Bucks. Record Office, Lee MSS.: papers of the Rev. Sir George Lee.

¹⁴ A mistake or pun for "peer": the allusion is connected with the current rebuilding of Sherington Bridge.

¹⁵ Bucks. Record Office, uncatalogued.

¹⁶ 54 Geo. 3, c. 103 (local).

¹⁷ 55 Geo. 3, c. 51.

¹⁸ Though controlled by the Quarter Sessions through a committee of Visiting Justices—like the prison—its finances were kept separate.

¹⁹ See A. G. Hailstone, *One Hundred Years of Law Enforcement in Bucks.* (Aylesbury, 1957).

BIBLIOGRAPHICAL NOTE

The chief sources are the Quarter Sessions records in the County Record Office, principally the Sessions Record Books, Treasurer's papers and Administration papers. The Record Books have been calendared from 1678 to 1718 by W. Le Hardy and G. L. Reckitt, *Calendar of Bucks Sessions Records*, 5 volumes, 1934-51, in progress. The Treasurer's records are described by the present writer in "Archives of The Treasurers of Buckinghamshire Before 1889", *Journal of the Society of Archivists*, vol. 1, no. 3, April, 1956, pp. 70-4.