

THE JOURNAL OF

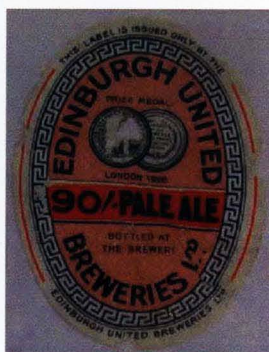
The Scottish Brewing Archive Association



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AUTUMN/WINTER 2011



Scandal among the fermenting vessels:

These labels are innocent but they recall a huge scam that was carried out under the very noses of the Excise men. We examine the case that a judge described as “A deliberate, systematic and wicked fraud, carried out with great cunning”.



Time for a pint:

SBAA supporters prove they are interested in the living story of today's breweries as well as the past history of the older ones. The group was pictured enjoying a refreshment pause after touring the Inveralmond Brewery. Les Hutcheon tells the tale.

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J & R Tennent's in the 19th. Century:- the Marshall family's contribution in changing times.

One of the many treasures on display at the Scottish Brewing Archive Open Day in May of this year was a copy letterbook, written by James Marshall, a Trustee of J&R Tennent's, during his fact-finding tour of the Americas in late 1875 and early 1876. (*Glasgow University Archive Service [GUAS] reference T3/1*)

In 1985, David I. H. Johnstone, Head Brewer with Tennent Caledonian Breweries for many years, undertook the arduous task of manually transcribing James' letterbook, and added extensive explanatory notes on the brewing and business aspects of the correspondence (*GUAS ref. T3/2*). At that time, research in anything other than local archives was difficult, to say the least, so James, and his family background, remained largely unexplored. For the same reason, the availability of a second copy letter book, generously donated by David Iain MacLeod in 2000 (*GUAS ref. DIM3/1*), gave Ms. Wiebke Redlich little further personal information on James for her article in the SBA Journal in 2003.

In the meantime, with the unprecedented improvement of online archive catalogues and family history databases, it is now possible to put forward at least an outline of James Marshall's origins, and his family's connections with J&R Tennent's throughout the 19th Century. John Martin's article in the Autumn 2010 SBA Journal is an excellent up-to-date, but unfortunately necessarily brief, primer for the wider J&R Tennent's historical context, but for greater detail we must await the publication of his forthcoming Anniversary Company History.

James Marshall's Grandfather, also a James, was descended from a long line of Perthshire farmers and Maltmen, with at least three generations in the 18th. Century living at Pendreich Farm, near Bridge of Allan. In the 1790's, Grandfather James moved, by stages, to Glasgow, having married Margaret Spittal, from Thornhill, and they had six children, along the way.

In about 1816 Grandfather James began working for J&R Tennent's, and it can be confirmed that his youngest son, George Marshall, joined the Firm in 1822, aged just 11 years.

Grandfather James, and spouse Margaret, are last found in the 1841 Census living in Moore Street, some five minutes' walk from the gates of Wellpark. He was then aged 70 years and was still working as a Brewer.

After the deaths of John and Robert Tennent, Hugh, the eldest son of Robert, took control of the Brewery in about 1829. George Marshall must have made a good impression on Hugh as, by the time of the 1832 Post Office Directory, his address was given as Wellpark, in one of the houses reserved for the senior Brewery staff.

In 1833 George married Jean Alston, eldest daughter of Andrew Alston, a well-respected licensed victualler from Tollcross, and they had ten children, all born in Wellpark, over the following years. Their eldest son, James Marshall, was the one who, in time, was to become a notable trustee of J&R Tennent's, and his brother Andrew Alston Marshall, ten years his junior, was to join James in the firm of Tennent & Marshall in Liverpool. Their third son, George Alston Marshall, b. 1846, no doubt encouraged by Hugh Tennent to pursue studies in the Free Church College, was ordained Minister firstly in Bewcastle, in Cumbria, and then as the first Minister of the new Mount Park in Greenock. Their youngest son, Hugh Tennent Marshall, joined his brother James in business in London from about 1880. Of their six daughters there were two named Margaret who died young, and Anne, the eldest, who became a companion to her mother and helped to raise the younger children. Elizabeth became a career schoolteacher in Glasgow, Jane married Colin Campbell, who also moved to join James in London in the 1880s. Their youngest daughter, Christina Rainey Marshall, married the Rev. William Henderson, a Scot who had a ministry in Birkenhead, Cheshire, where Henderson Senior was partner in a shipstore business.



The Marshall children had, what many of us would consider to be, an idyllic childhood, growing up among the sights and sounds, and particularly the smells, of a busy Victorian brewery, with Hugh Tennent, and his family, as next-door neighbours and companions, at school and play.

Hugh Tennent had married Christian Rainey, daughter of the Rev. George Rainey, Minister of Criech, in 1804 and they had, with other children, William Middleton Tennent, b.1812, who accompanied members of the Edinburgh branch of the Tennent family to Australia in 1839. He married there, before his return to Scotland in the 1850's. His brother, Gilbert Rainey Tennent, b. 1814, became a Writer

and Prosecutor in the Sheriff Courts of Lanark. Hugh Tennent Junior, b. 1816, and Charles Stuart Parker Tennent, b. 1817, both joined the family business. Hugh Junior retired while in his 30's due to ill-health, and Charles Stuart Parker took over the brewery in 1855 when Hugh Senior retired.

Charles S. P. had entered his apprenticeship in Wellpark, as a brewer, in 1833 but, in 1839, the Head Brewer, Charles' instructor, left and Charles was suddenly responsible for all the operative departments of the business at the tender age of just 22. At that time, George Marshall, as Charles recounted later, had the entire charge of the office and was more than familiar with the minutiae of the bookkeeping and accounting, and Charles judged him to be a most excellent person, an opinion obviously based on the reliance he could place on George's advice and assistance.

George Marshall was soon promoted to Manager of the Brewery and, in February 1843, was entered as a Freeman in the Maltmen of Glasgow, as son-in-law of Andrew Alston (*GUAS ref. T1*). Andrew's sons Robert, William and John, and son-in-law James Rankin, also became Maltmen, so the Guild Dinners would have been very much family affairs.

By the 1851 Census, with his father as Manager and his Grandfather a Brewer, it is hardly surprising that George Marshall's eldest son James had taken to some aspect of the Craft as, aged 16, he was a clerk in the Brewery which, by that time, employed some 200 men.

Sadly, George Marshall died in February 1852, aged only 41 and, from the entry in the Wylie & Lockhead register (*GUAS ref. HF57/6/2/1-225*), he was buried in the Alston Lair in the Relief Chapel Cemetery in Tollcross. George's widow and eight children moved to accommodation in nearby Bellgrove Street, as Gilbert Rainey Tennent, Hugh's son, retired from his law practice to take over the Brewery manager's functions, and house.

When Hugh Tennent Senior retired in 1855, so as to concentrate on his sailing, his youngest son, Charles S.P., purchased the guardianship of the firm and was quickly seen to be equally, if not more, determined than his father to advance J&R Tennent's business at home and abroad.

James Marshall obviously continued to make more than satisfactory progress within the Firm as, in 1858, aged 24, he had sufficient means, and prospects, to marry Jean Bell Hamilton, daughter of Robert Hamilton, Calender Master in Glasgow who, according to the 1861 Census, employed 50 men and 17 boys in his Rutherglen works.

By about this time, the volume of J&R Tennent's exports was such that, although the London agency was in the more than capable hands of David Hill Young, originally a Scot, the *ad hoc* arrangement with a multiplicity of agents in Liverpool appeared to be proving less than satisfactory, and was costing the Firm too much in "breakages".

This was why, in 1859, James Marshall was entrusted with the task of setting up an agency in Liverpool with John Gemmill, a Scot, who had been a shipping agent in the Port for some years. They first appeared in Gore's Directory in 1860 in the form of "Gemmill and Marshall", with offices both in Old Hall Street and King Street but, with no specific mention of a J&R Tennent's agency, they were at liberty, and no doubt expected, to earn their keep between shipments from Glasgow.

James, and his new spouse Jean, took up residence in Parkfield, in Birkenhead, a 'planned' town designed by the Edinburgh architect J.G. Graham, which had become something of a Scottish 'colony' on the Wirral Peninsula. By the 1861 Census, Andrew Alston Marshall, James' younger brother, and Hector N. Tennent, son of William Middleton Tennent, had arrived from Glasgow to join the firm, and were living in James' house in Birkenhead. Andrew Riddell, a cooper with J&R Tennent's, also joined the team about this time, to do what was necessary to reduce the "breakage" losses.

The Gemmill & Marshall partnership didn't last too long, as it was dissolved on 15th. May, by notice in the London Gazette of the 1st Nov 1861. This was obviously due to John Gemmill's ill health, as he died toward the end of the same year.

Also on the 15th. of May James Marshall signed a Memorandum of Agreement (*GUAS ref. T1/3/1*) with William Middleton Tennent, to form Tennent & Marshall, to act as merchants in Liverpool for a period of three years, with offices in The Albany, 6 Old Hall Street, a building which still stands today as luxury apartments.

Charles Stuart Parker Tennent had suffered from poor health for some years and, as his children were mere infants at the time of his

death in February of 1864, in his will he nominated as Trustees his father, Hugh Senior, and his brother, Hugh Junior, Major Robert Cumming of Cheltenham, James Neilson, brewer in Wellpark, Hugh Lyon Tennent, his cousin in Edinburgh and an Advocate, and James Marshall, whom he had known since childhood. His Trustees were empowered to either dispose of, or carry on, the running of J&R Tennent's, as they saw fit, until one of his children came of age. Fortunately for later thirsty generations, the Trustees decided to take up the challenge and continue Charles's sterling work.

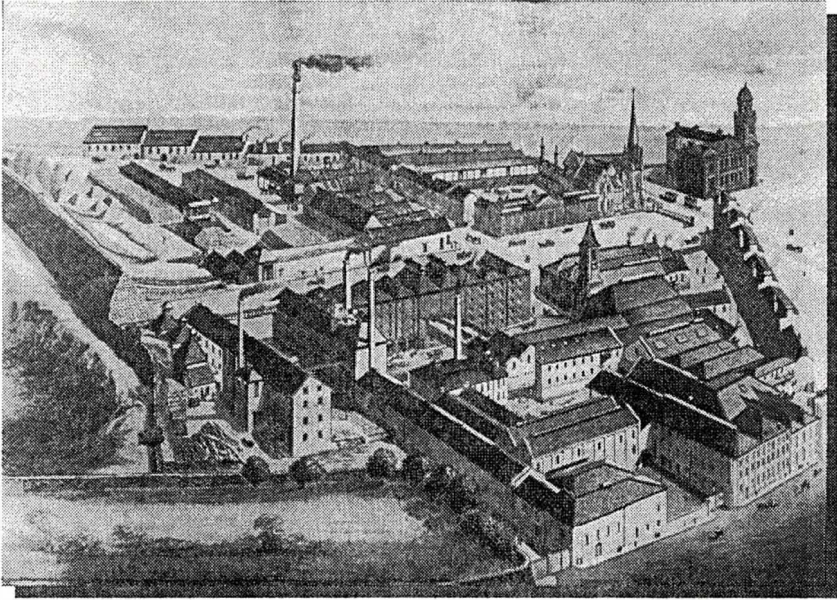
Sadly, within three months, the Trustees suffered the loss of one of their most valuable number with the death of Hugh Tennent Senior, while on a cruise off the coast of Southern Ireland on his yacht "St. Ursula". The lack of his presence on the Board, with his wealth of experience and business acumen, must have been keenly felt.

Of the three nominees who accepted Trusteeship of Charles S. P.'s estate it was James Marshall who was solemnly sworn and examined, and who deponed and signed Charles S.P.'s inventory on the 1st. of September 1864, in Glasgow Sheriff Court, for and on behalf of the two other Trustees, Hugh Lyon Tennent, Advocate and Sheriff Substitute of Renfrewshire at Greenock, and Major Robert Cumming, Cheltenham.

As James Marshall was patently the most qualified Trustee to take the helm of J&R Tennent's business in Glasgow, he gave notice in the London Gazette of the 11th. November 1864 that he had no further connection with "Tennent & Marshall" in Liverpool, and promptly moved to 6 Oakley Terrace, in Westercraigs, within walking distance of Wellpark.

Left to their own devices in Liverpool, James' departure appears to have caused something of a parting of the Tennent & Marshall ways as Andrew A. Marshall, James' brother, appears in the 1865 Gore's Directory with an adjacent, but separate, business address to the Tennent & Marshall office, where William M. Tennent, and his son Hector N., continued to trade. In addition, Henry Marshall, a grocer from Birkenhead (not, apparently, related), was stated to be the home sales agent for J&R Tennent's, with stores in the same building as Andrew.

An early item on the J&R Tennent's Trustees' agenda was the completion of the design and construction of the Wellpark Institute.



Wellpark Brewery in the 1870's. The Wellpark Institute is at top right.

J&R Tennent's had long encouraged, and sponsored, the education of their employees, and local residents, with compulsory school attendance as a condition of employment for the boys who joined the Firm. (*see Memorandum of Agreement, GUAS ref. T8/1/1*) Over time, increasing pupil numbers meant that the Tennent's schools in Ladywell were inadequate, so firstly Hugh Senior, and then Charles S. P., worked on plans for purpose-built alternative accommodation on Duke St., to comprise of not only schools for boys and girls, but also a mission house and a workingmen's reading room and library.

In April of 1866 the Trustees successfully petitioned the Dean of Guild Court for permission to commence building the Institute, which was opened, and in use, the following year.

The former Wellpark Institute building, and adjoining Church, both now listed, were lately saved, and meticulously restored, by Glasgow Building Preservation Trust, and are enjoying a new lease of life as the Wellpark Kirkhaven Enterprise Centre.

Against a background of the "Panic of 1866", William M. Tennent, from his time spent in Australia, had retained some business interests in Melbourne which drew him into serious financial difficulties and he was declared bankrupt. He still managed, however, to continue to trade under the Tennent & Marshall banner.

In an effort to revive his J&R Tennent's agency, William M. wrote to the Trustees in late 1866 'expressing an interest' in being given credit for a small quantity of the Product. In the minutes of their meeting of the 8th. of January 1867 (*GUAS ref. T1/6/8*), the Trustees resolved to ask James Marshall for a written report on William M. Tennent's creditworthiness, which must have been at least reasonably favourable to his former business partner as William M., and son Hector N., continued to operate as "Tennent & Marshall" for some time.

By the following year, Henry Marshall, the grocer, had ceased acting as agent for J&R Tennent's and Andrew A. Marshall had set himself up as "Marshall & Co.", with an office in Moorfields, further distancing himself from the "Tennent & Marshall" office.

Andrew seems to have prospered because, by 1867, he was in a position to marry and move his residence to a pleasant country cottage on the Wirral and, two years later, in time for the birth of his first child, to an even more pleasant abode on the waterfront, overlooking the Rock Ferry ferry, across the Mersey from Liverpool.

In 1868 James Marshall, and spouse Jean, found time to move to a house called Sunnyside, on the sunny sylvan slopes of Partickhill and, on the 4th. of February 1869, 'by virtue of family descent and association', James was entered as Burgess and Guild Brother, qua Maltman of Glasgow (*GUAS ref. T1*).

Despite the best efforts of Andrew A. Marshall and William M. Tennent, home and foreign trade through Liverpool was obviously not performing, or earning, to the standards expected, a matter of no little concern to the Trustees in Glasgow. Matters reached such a stage that neither William M. Tennent, nor "Tennent & Marshall", appeared in the 1870 Gores' Directory, so family, and any other, loyalties were, seemingly, set aside and 'alternative arrangements' were put in train.

By the time of the 1871 Liverpool Census, Robert Munro had been sent from Wellpark to set up an agency dedicated solely to J&R Tennent's business, the first for the Firm. Munro obviously arrived just in

time to catch the pieces because William M. and Hector N. Tennent went bankrupt almost immediately, followed by Andrew A. Marshall later in the year, before his second child was six months old.

In Gore's Liverpool Street Directory of 1872, the first ever entry proclaiming an agency for "J&R Tennent's, Brewers in Glasgow", appeared, in bold type, with Robert Munro as agent, and with offices in Water Street, in the heart of the City's commercial district and, by the 1873 entry, with Robert Munro as 'Manager' of the Liverpool agency, there was the first mention of a London agents' office, in Lime Street, E.C.. This was the form the entry took in subsequent editions throughout the remainder of the decade.

Andrew A. Marshall, in the meantime, had managed to satisfy his creditors within a relatively short period and had moved house, and office. During the following four years he had two further children, and continued to appear in Gores' Directory, as a merchant, until his last entry in 1875, after which, to date, nothing further is known of him.

William M. and Hector N. Tennent took some four years to resolve their financial difficulties and did not appear in Gore's Directory again. Their efforts to emerge from their troubles would likely have been seriously hampered by the events, and the aftermath, of the "Panic of 1873", which caused Worldwide economic problems. Before making a financial recovery, William Middleton Tennent died in 1878, near Liverpool, aged 66 years, and his son, Hector N. Tennent, moved to London, where he died, in 1904, aged 62.

When the ranks of the Trustees were reduced by the untimely death, in 1874, of Hugh Lyon Tennent, Sheriff Substitute of Renfrewshire, his place on the Board was taken by Alexander A. Laird, Steamship owner and Agent, of Dumbarton.

James Marshall's fact-finding tour of the Americas seems to have been one of many, undertaken as an essential feature of J&R Tennent's innovative marketing and sales strategies throughout the 1870's. The actual purpose of these trips can easily be seen throughout the, regrettably one-sided, correspondence in the surviving copy letterbooks, written by James in late 1875 and early 1876. (*GUAS refs. T1/1 and DIM3/1*)

James, accompanied by Mrs. Marshall, was not only assessing the existing, and the potential for new, markets, but also scrupulously

analyzing the quality of J&R Tennent's, and competitors', products, and their suitability for the local climate, frequently in comparison with "German Beer", i. e. Lager. He also took time to evaluate the impact and extent of label piracy and counterfeit beers, and to register J&R Tennent's mark wherever he could. He gave character references for agents and negotiated with local officials at the highest level - all the while keeping close control of the day-to-day operations at Wellpark. He was frequently a "White Knight" on behalf of the Firm, as a matter of course, as in Buenos Aires, where he managed to sell, in 'impossible' market conditions, the local agent's stock of 25,000 barrels of Tennent's beer, amounting to some 3,500,000 bottles, which had been in store locally for years, so that fresh stocks could be shipped. David Johnstone's comment regarding this particular transaction was:- *"The clearing of such large stocks, even at a loss, seems to be an incredible feat under the circumstances, fully justifying Marshall's extended stay in the area. He was obviously a man of great ability."* (GUAS ref. T3/2)

James can also be seen as likely to be 'somewhat testy' with those who questioned his considered opinions or intentions, but he was more than willing to concede a point where superior knowledge or experience, logic, common sense or fair play came into the argument. He obviously worked to a set of solid, fundamental and traditional customer-oriented business 'golden rules', letter written in 1875, that - *"The thing is the Good Stuff, and Great Care and These made our business..."*. (GUAS ref. he had no time for any who didn't observe 'T', particularly when the non-observance affected J&R Tennent's products. All this, long in advance of any form of 'how to succeed in business' hints and tips publications.



as stated in his old, old story, Cleanliness - DIM3/1), and them to the adversely

It is, then, not particularly surprising that, by all accounts, under the forward-thinking and pro-active stewardship of the Trustees, J&R Tennent's business went from strength to strength, the Brewery was greatly extended, the plant was modernised, and the products successfully promoted internationally. The Trustees even found time to register the now-familiar "T" trademark in 1876.

By about 1880, Hugh Tennent Tennent, Charles S. P. Tennent's younger son, although still a teenager, had begun to take an active part in the senior management of Wellpark. As he quickly proved himself to be a more than capable director of the Works, James Marshall found himself in the position of being able to step back somewhat from the

day-to-day, and so took over the London agency on the retirement of J&R Tennent's long-serving agent David H. Young. To complete the move, James sold his house in Glasgow and bought a house in Croydon, in Surrey.

Never one to be without a challenge, in his 'spare time' between attending to his J&R Tennent's agency, James commenced trading as the 'Foreign Bottle Manufacturing Co.', and brought his youngest brother Hugh Tennent Marshall, and his brother-in-law, Colin Campbell, from Glasgow to assist.

Throughout the 1880's, Grischotti, Fleming & Co., "*and others*", were suppliers of very large quantities of European-manufactured bottles to J&R Tennent's. (GUAS ref. T4/13/13) It has yet to be discovered if the 'Foreign Bottle Manufacturing Co.' was one of those "*others*".



Archibald Hay Tennent, eldest son of Charles S.P. Tennent, had assumed control of the Brewery from the Trustees in 1882, when he reached his majority but, because of ill health he sold his interest to Hugh Tennent Tennent, his younger brother, in 1884.

Little need be said here about Hugh T. Tennent's influence on the direction of the Firm and the landmark year of 1885 but, regrettably, he didn't live to see his far-sighted plans come to full fruition, as he died in 1890, the year before the new Lager brewery on the Wellpark site was completed.

From Kelly's Liverpool Directory of 1894, James W. Maxwell had taken over as Liverpool representative for J&R Tennent's, still with offices in Commercial Court, 17 Water Street and, by 1895, James Marshall had, apparently, ceased direct contact with the Brewery, as D. R. Clarke & Co. are shown as the London agents for J&R Tennent's, with offices at St. Mary Axe, E.C.

James' "Foreign Bottle Manufacturing Co" was, nonetheless, still thriving, by now having expanded into a much larger premises in Narrow Street, and with an additional address at London Wharf, West Ferry Road.

By the time James died, in May 1905, in Croydon, Surrey, aged 70, most of his immediate family had predeceased him, and the few remaining were far away in Scotland. When his wife Jean died in 1924,

aged 84, her funeral arrangements were undertaken by a friend. Apart from the two letter books already referred to, James Marshall's personal papers, if they survive, are proving very difficult to locate, but I have two very good reasons for persisting with the search.

Firstly, on a personal level, as James is my 2 times great-grand Uncle, I may find some indication of the final destination of his brother, Andrew Alston Marshall, my 2 times great-grandfather, who disappeared in 1875.

Secondly, in a wider context, David Johnstone makes the case for the influence James Marshall obviously had on the decision to change to Lager brewing in Wellpark.

David states, in his summary:- *"I therefore suspect that it was Marshall who brought the news from the West Indies that Lager was posing a serious threat. It is a great pity that no subsequent copy books survive as a testament to the obvious contribution made to the Company by this formidable man."* (GUAS ref. T3/2)

Alan Marshall.

Acknowledgements:-

Images and referenced material by kind permission of Glasgow University Archive Service, and Scottish Brewing Archive, Thurso Street, G11 6PE.

Particular thanks to Ms. Alma Topen, and Scottish Brewing Archive staff at Thurso Street, for their most kind help and patient assistance.

Many thanks also to archivists at Mitchell Archives, Watt Library Greenock, Stirling Archives, Stirling University Archives and Liverpool Record Office.

Much gratitude for the results of Internet searches by David Andrew Marshall, of Melbourne, who is Andrew Alston Marshall's other 2 times great-grandson.

Useful websites:-

www.scotlandsppeople.gov.uk ,

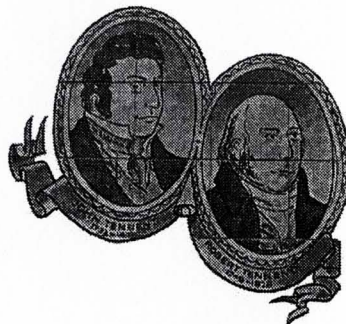
www.nls.uk , www.edina.ac.uk ,

www.scotlandsplaces.gov.uk ,

www.findmypast.co.uk ,

www.historicaldirectories.org ,

<http://newspapers.bl.uk> .



A Good Dousing of the Thrapple

A report of the SBAA visit to Inveralmond Brewery presented as a pastiche in the style of Alfred Barnard by Les Hutcheon.

Inveralmond Brewery Perthshire

Fergus Clark Esq. (Managing Director)

Ken Duncan Esq. (Head Brewer)

Some eleven members of the SBAA mustered at the brewery premises a short distance off the A9 as the road takes the traveller off to the grandeur of the Highlands of Scotland and were warmly greeted by Fergus and Ken.

Most had made the journey northwards and had witnessed the barley in fields as they passed, cruelly flattened by particularly heavy rain. This barley being ripe and ready to crop, if only it had been dry enough to cut. Perhaps the combination of the flattened grain at this stage of its life cycle and the enthusiasm of our hosts for their product brings to mind the poem by Robert Burns entitled John Barleycorn. Here are a few stanzas to remind us of growth, harvest, malting to drinking the finished product.

*But the cheerful Spring came kindly on,
And show'rs began to fall;
John Barleycorn got up again,
And sore surpris'd them all.
The sultry suns of Summer came,
And he grew thick and strong;
His head weel arm'd wi' pointed spears,
That no one should do him wrong.
They've taen a weapon, long and sharp,
And cut him to the knee;
Then ty'd him upon a cart,
Like rogue for forgerie.
They filled up some darksom pit
With water to the brim,
They heaved in John Barleycorn-
There, let him sink or swim.
They wasted o'r a scorching flame,*

*The marrow of his bones;
But a miller us'd him worst of all,
For he crush'd him between two stones.
And they hay taen his very heart's blood,
And drank it round and round;
And still the more and more they drank.
Their joy did more abound.
John Barleycorn was a hero bold,
Of noble enterprise;
For if you do but taste his blood,
'Twill make your courage rise.*

The delegates of the Archive Association so keen to learn how the brewers of today carry out their craft listened with rapt attention whilst Fergus described his technical background and how the brewery had developed to this date. Having started on a smaller scale the move to the present premises was an interesting story in its self. Although not precisely contiguous the distance was sufficiently close to allow brewing to continue at both plants while the transfer took place. Perhaps more importantly the brewing liquor was from the same source – Loch Turret and abundant supply of water that was suitable for the highest class of ales.

After having satisfied our many questions Fergus and Ken conducted us to the spacious production area to commence our inspection of the equipment and the process. The party divided in two thus allowing more detailed explanation during our peregrinations of the establishment. Since we were all familiar with the principles of the brewing process we were privileged to learn much detail of how technical problems had been overcome. The information was conveyed with candour, humour and enthusiasm.

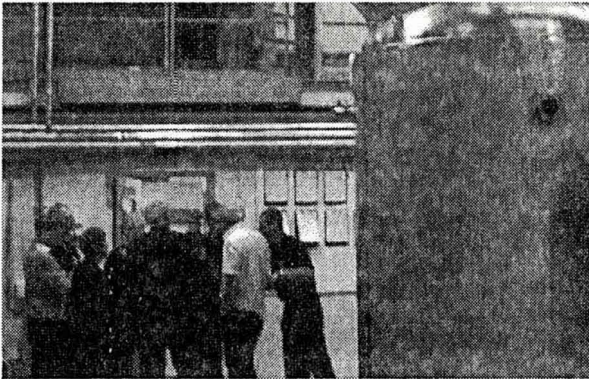
The equipment is all stainless steel. The mash is of a 30 barrel brew size from where the worts flow to a copper. A whirlpool effect is induced before cooling is expedited prior to adding the critical *saccharomyces* and onward to the conical fermenters where the progression from wort to beer takes place. The vessels are of appropriate size to match the brew length and all the equipment has been suitably crafted to suit the style of brewing. A notable observation was the attention to hygiene in particular to the internal sterility of the plant.

We left the bustle of the production area where casks were being prepared for filling and bent our steps back to the hospitality area.

Therein we were able to taste samples of the product and enjoy a glass of excellent beer. Our hosts had even provided hot pies to go with the pints to fortify us for our return journey.

On behalf of the group, Harvey thanked our generous hosts for an interesting explanation and view of the brewery as well as their hospitality. The more romantic members of the group were delighted to hear of Ken's forthcoming nuptials.

*'Twill make a man forget his woe;
'Twill heighten all his joy:
Then let us toast John Barleycorn,
Each man a glass in hand;
And may his great posterity
Ne'er fail in old Scotland!*

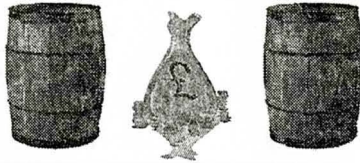


The visitors in the brewhouse.

Alfred Barnard visited and reported on his visits to some 162 distilleries. He also visited Noted Breweries of Great Britain and Ireland during the period 1889 to 1891. The detailed observations are of immense historic value. His descriptions also served as a travel book. For example when he visited the Abbey and Holyrood Breweries and Maltings of William Younger & Co. he also described his climb to the summit of Arthur's Seat. He frequently quoted verse when he considered it appropriate. He would have been astonished at the amount of information to be found concerning the Inveralmond Brewery, which is now available on the web.

www.inveralmond-brewery.co.uk/

The Edinburgh Beer Duty Fraud



Foreword:

It was during the SBAA Canongate tour of Breweries earlier this year, that our guide of the evening, Roger Preece mentioned the Beer Duty Fraud at Bells Brewery in Edinburgh. However, during the talk five different versions of the fraud were explained by different members of our group. So next day I decided to put the record straight.

John D. Martin

The following are extracts from the publication *The Edinburgh Beer Duty Fraud* researched by John Pink, who worked for Customs & Excise during his working career.

During a seven year period between the years 1926 to 1933 the **Edinburgh United Breweries Co.** carried out a beer duty fraud equivalent to over £1m in today's money value. It was the largest Excise fraud discovered between the two World Wars. The spectre of this fraud haunted the Customs & Excise (C&E) department for 60 years until the method of charging beer duty was changed radically in 1993.



The following are the reasons why it was such a shock and embarrassment to the C&E.

a) The magnitude of the fraud

- b) The length of time before being detected
- c) Occurred in one of Scotland's largest brewery
- d) Needed the collusion of all the brewing staff
- e) The brewery was only 400 yards from the Collectors office.

The lessons of the fraud were heavily underlined in future training of C&E Officers to such an extent that it never faded from the minds of Officers responsible for breweries.

The key dates and main events that took place:

24th Aug 1932 - fraud nearly uncovered by C&E

6th Dec 1933 - sacked brewery worker turns informant

25th Dec 1933 - Excise raided the brewery at 3am and found the evidence

March 1935 - High Court Trial of the Managing Director and Head Brewer

July 1935 - Brewing terminated

At the end of the High Court Trial, the Lord Justice-Clerk said, **"A deliberate, systematic and wicked fraud, carried out with great cunning"**.

The Beer Duty Process:

Between 1880 and 1993 beer duty was charged by measuring the volume and specific gravity of wort collected in fermenting vessels prior to the start of the fermentation process.

In practice this meant that each fermenting vessel had to be officially calibrated so that brewers and Excise officers could determine the quantity it contained by "dipping" from a specific fixed point on the rim of the vessel. A marked dipstick (like a large ruler) was used to measure the depth and was used in conjunction with calibrated tables of that vessel to determine the volume of wort. Fermenting vessels varied greatly in size with large vessels containing many thousands of gallons.

The second part of the process was to measure the specific gravity of the worts with the use of a saacharometer. The actual specific gravity and the volume of wort in the vessel was then used to calculate the notional number of standard barrels of 36 galls at 1055 degrees of gravity that had been produced. After a deduction of 6% to allow for losses during the brewing and packaging process, duty was charged on the balance.

In 1929 the rate of duty was £5 and 3 shillings per standard barrel. The Duty was calculated for the month and paid to C&E on a specific day the following month.

The brewers legal obligations to HMC&E was to give 24hrs notice of brewing in the official brewing book held in a specifically agreed place.

The details of each brew had to be recorded separately. At or before the stated mashing time details of the materials to be used were recorded in the book. Within one hour of collection, the brewer had to declare the product description, the vessel number, the dip (quantity) and the original gravity.

The C&E officer would verify a proportion of the brewer's declaration for duty assessment. If the officer was not satisfied he would amend accordingly and notify the brewer of this. An under declaration of only 1 degree or incorrect measurement of the volume could result in a significant loss of revenue to C&E and the Government.

A brief history of Edinburgh United Breweries:

The company was formed in 1889 with the amalgamation of 4 Edinburgh breweries,

Robert Disher – The Edinburgh & Leith Brewery
Robin McMillan & Co – The Summerhall Brewery
D. Nicolson & Sons – The Palace Brewery
George Ritchie – Bells Brewery

On its formation it became the 3rd biggest brewery in Scotland and its first chairman of the company was Sir W. Hamilton Dalrymple. At the outset, the firm was over capitalised and quickly ran into financial difficulties. No dividend was paid to shareholders during the period 1903-17 and the war time restrictions added to the company's problems. Brewing was stopped at both the Palace and Edinburgh & Leith Breweries in 1916 with production concentrated at the Bells Brewery.

By the mid 1920's the Managing Director William Lawrie and Head Brewer John Clark began to think of ways of avoiding the company becoming insolvent.

The fraud nearly detected in 1932:

With the benefit of hindsight the fraud could have been exposed in 1932. The C&E Officer William Cochrane entered the brewery just before

7:00am on Monday the 24th August 1932 and found the brewer illegally transferring wort to cask in the cellar. If this had been followed up by a retrospective materials check by comparing materials purchased with beer produced, all might have been revealed. As it was the company was let off with a £50 fine.

Account of the fraud:

A dismissed brewery workman "spilled the beans" in December 1933 about the 7 years beer duty fraud, he triggered the drama of its official discovery which required a covert 3:00am Christmas Day raid on the brewery by C&E Officers which also included the investigation into the Company books and accounts.

Information received from Peter Sinclair Head Cellar-man who had been sacked by the company in November 1933 and set in place a sequence of events.

22nd Dec. – The regular C&E Officer William Cochrane visited the brewery and found no notice to brew had been entered in the brewing book.

23rd Dec. – Between 11:00pm and midnight the Collector and 2 C&E Officers kept watch on the brewery from the street opposite.

24th Dec. – The watch continued outside until 3:30am at which time the Collector and the Officers entered the brewery, examined the brewery book at 3:55am and found no notice to brew and left, but continued to watch the premises from the street.

25th Dec. – At 3:00am the noise of a mash tun lid clanging and the smell of wort indicated the start of brewing. The Collector and C&E Officers again entered the brewery and discovered brewing in progress and examined the brewing book and found entries dated the 23rd Dec.

A search was made of the brewer's office and a brewer's private journal was discovered. Some of its entries were inconsistent with the brewing book and found that 18 brews had not been entered in the official brewing book.

You could say the game was up, although more work was required to unearth more evidence.

In view of the irregularities, Mr Pollard the C&E Collector called on the Chairman of the company early in Jan. 1934 and was asked to arrange the books and accounts at his disposal so that a complete investigation could be conducted. The Chairman said he would consult with the other Directors of the company and would let him know.

On the 11th Jan 1934 Mr Pollard called on the Procurator Fiscal and submitted the information he had gathered. A warrant was obtained authorising taking possession of the books and papers that would show the nature and extent of the evasion of Duty payments. On the same day Mr Pollard and a Detective Inspector visited the brewery. Mr Lawrie the Managing Director when asked to explain, said that he knew nothing about it and was all a great surprise to him and added that if there had been any irregularities they must have been entirely the action of the Head Brewer John Clark.

On the 13th Feb. 1934 the company was served with an immediate demand for £51901 17s 3d for the duty on un-entered brews plus the unpaid duty for Dec. 1933. As this Duty demand could not be paid all the brewing equipment, materials and movables belonging to the company were seized.

As a result all brewing came to a halt. A Rolls Royce thought to belong to the company was also seized while Mrs Lawrie was using it for shopping, however it was later returned, as it was not the property of the company.

At a hastily convened meeting of the Directors held at Bells Brewery on the 21st Feb. 1934, a statement was issued denying all knowledge of irregularities and stating that the company had insufficient liquid reserves to meet a payment of this magnitude and because the brewing equipment had been seized, no other course was left open to the company than to apply for a voluntary winding up under the terms of the 1929 Companies Act.

The Company's difficulties became public when the Edinburgh Evening Dispatch newspaper reported the appointment of a chartered accountant as Provisional Liquidator and who reached an agreement with C&E for the release of the brewing equipment and materials so that brewing could restart. Brewing continued until March 1935 with the income used to reduce the Duty underpayment.

Due to the seriousness of the fraud, the Managing Director and Head Brewer were charged with defrauding the C&E of £31,291 and a court case ensued in March 1935.

Court Case: The Crown versus William Lawrie and John Archibald Clark.

Mr Lawrie controlled the business side of the Company and Mr Clark was in charge of all brewing and entered the details in the brewing book.

Accountant's evidence for the crown:

- 1. Purchased more brewing materials than entered in the official brewing book.**
- 2. Sold more beer than it had paid duty on.**
- 3. Defrauded the Customs & Excise of 331291 of beer duty.**
- 4. Avoided a trading loss in the years 1931, 32 & 33**

David Smith the assistant brewer gave evidence on the abstraction of worts to evade duty.

He said that the method of abstraction was to pipe beer from the Fermentation vessel and run off quantities either into yeast boxes or casks in the cellar.

Sometimes full casks were hidden under empty casks. After a day or two the worts were pumped back into the fermenting vessels after the "dip" had been taken by the C&E Officer and when there was very little risk of another "dip" being taken.

Smith was questioned about the book recording the illicit run brews. He explained that it was kept in a locked drawer in a table in Mr Lawrie's room. The book was compiled by Mr Clark, the Head Brewer, as it was not safe to keep it in the brewer's room. Smith said he received £5 for every illicit run brew and there were about 20 of these in a year.

Ernest Wiles, working brewer knew about the irregularities from 1929 onwards and added that he was told by Clark to give the C&E Officer suitable answers if questioned.

Joseph Tudor, an ex brewery worker said that during August 1933 he was employed as a watchman and when an illegal brew was run, he had to keep watch from an office window. If he saw anyone coming in who

he did not know, he was to press a buzzer which was connected to the brewer's room. The intention being that the person in the brewer's room would make an entry of the brew in the brewing book by the time the C&E Officer arrived in the brew house.

John Clark did not go into the witness box however his wife was called by his council as a witness.

Mrs Clark said that Mr Lawrie regularly phoned her husband from 1931 until Oct 1933 on Saturday nights and always between 10:00pm and midnight. Mrs Clark mentioned that in 1934 she had phoned Mr Lawrie as her husband was so agitated about "this business". Mr Lawrie had said that Mr Clark was not to worry himself and that the Excise had a lot to prove.

On the 14th March 1935, day 8 of the trial, the jury retired to consider their verdict and returned 20 minutes later to a crowded courtroom and the foreman announced that they unanimously found both the accused, guilty.

The defence lawyer Mr Connolly asked to be lenient as possible with Clark and pointed out that he had been unemployed since Feb 1934 when he was suspended and also explained that Clark had lost his right arm during the war. Mr Connolly further mentioned that in respect of losing his arm he had been receiving a pension of 28shillings a week, but on account of his conviction in this case he would lose that pension.

Both defendants were sentenced to imprisonment, Lawrie for 21 months and Clark for 12 months.

The C&E brewery procedures were radically strengthened to combat this type of fraud. The official books of every brewery had to be double checked by a Surveyor and a Collector plus a number of brewery visits made at weekends, also at night with cellars inspected as a matter of routine. This tightening up of Excise controls involved thousands of extra hours until the new method of "**end product**" duty was introduced in 1993.

The consequences of the Great Edinburgh Beer Duty Fraud were,

The prime informer remained unemployed and reputedly unrewarded. The recently retired C&E Collector – Mr Ryall lost part of his pension.

The brewery C&E Officer – Mr Cochrane who worked at the brewery lost salary or increment and was destined to spend much of his career as the Officer in charge of a beer warehouse.

The C&E Surveyor - Mr Dowswell was retired also losing part of his pension.

Under a court order dated 25th March 1936, the Edinburgh United Breweries was formally wound up. The Bells Brewery itself was sold to Sir Donald Pollock and after being used during the 2nd World War as an air raid shelter, and a food store was gifted in 1946 to Edinburgh University where today it is a Sports Centre.

"United" beer as it was known, was widely regarded as amongst the finest with Dishes 10 Guinea Ale held in universal esteem which makes the Bells Brewery untimely end all the more sad.





The Campbell Hope & King brewery has long gone from Edinburgh's Cowgate but as this photo taken recently in a Brussels bar reveals, its name lives on in Belgium, complete with the "established 1710" claim in spite of the brew no longer coming from Scotland.



It may be half a century since the locust years in which so many famous Scottish breweries ceased to brew or changed their owners but there are still mementoes to be found of an earlier era. The promotional tag for “free Wi-Fi” would certainly have puzzled drinkers of Murray’s ales, which continue to be so happily recalled in this window of The Black Bull in Lockerbie.



Up close and personable:

Inveralmond Brewery catches the eye with this pump clip for one of its ales in the Royal Macgregor pub in Edinburgh's Royal Mile.
