fraud imputed to him. They maintained that the pursuer had ample opportunity of challenging the balance-sheet, and that it was his duty to have examined and tested it before he affixed to it his signature.

Lord MURE, in charging the jury, said that the first question involved was this—Was the balance-sheet referred to in the issue an incorrect and false balance-sheet? The second question was whether, assuming on the evidence that the balance-sheet was false and incorrect, it was made use of by the late Mr M'Dowall in the knowledge of its falsehood and incorrectness? and thirdly, whether having been so used by the late Mr M'Dowall in the knowledge of its inaccuracy the pursuer was induced by that falsehood and fraud to sign the balance-sheet? There had been produced gentlemen skilled in figures who told them that they were agreed in taking the books of the company as the sole materials on which they were to test the accuracy of the balance-sheet. The results they arrived at were certainly very different, and the question the jury had to decide was which of these results was the correct one. Mr Jamieson estimated the assets of the company in 1861 at £83,000, and the proportion of the balance due to the pursuer at £24,000, instead of £14,000, as stated in the balance-sheet; and according to his view the balance-sheet in August 1861 should have shown a much larger sum as the value of the works at that time held between the partners. That was concurred in by Mr Brown, and the question was, whether this view of Mr Jamieson was the correct one, or whether the statement of Mr Guild, concurred in by Mr Mackenzie, was the more accurate view of the matter, which, compared with the other, showed a difference of £30,000. His Lordship went over the evidence which had been led on both sides at considerable length, and the jury retired to consider their verdict.

The jury, after an absence of three-quarters of an hour, returned a unanimous verdict for the defenders.

AYR SPRING CIRCUIT.

Thursday, April 12.

(Before Lord Deas.)

BROWN *v.* BROWN'S TRUSTEES AND OTHERS.

Counsel for Pursuer—Mr Fraser and Mr J. G. Smith. Agents—Messrs Macgregor & Barclay, S.S.C.

Counsel for Defenders—Mr Watson and Mr Deas. Agents—Messrs Duncan & Dewar, W.S.

This case was set down for trial at the Ayr Circuit. Hugh Brown, lately farmer in Milton, now residing at Gatehead, near Kilmarnock, is pursuer; and James Barr, farmer in Monkland, and Thomas Fulton, writer in Kilmarnock, trustees of the deceased Allan Brown, residing at Beanscroft, in the parish of Fenwick, and Allan Barr, son of the said James Barr, and Mary Brown, both residing at Beanscroft foresaid, are defenders; And the following were the issues:—

"It being admitted that the pursuer is heir-at-law of the late Allan Brown, who died at Beanscroft on the 28th July 1856:

"I. Whether the disposition and settlement, being No. 8 of process, dated 18th May 1855, is not the deed of the deceased Allan Brown?

"II. Whether the codicil, dated 8th December 1855, appended to the said deed, is not the deed of the deceased Allan Brown?

"III. Whether the trust-disposition and settlement, dated the 18th December 1855, being No. 17 of process, is not the deed of the said Allan Brown?"

Before the jury was sworn, the case was compromised. The defenders agreed to pay the pursuer £350 on the death of the defender, Mary Brown, who liferented the estate, and each party is to pay his own expenses.

HOUSE OF LORDS.

March 5, 6, 8, *and April* 20.

MAGISTRATES OF GLASGOW *v.* PATON AND OTHERS.

Process—Church—Disjunction and Erection—Intimation to Heritors—Stat. 7 and 8 Vict., c. 44. Terms of an intimation to heritors of the dependence of a summons of disjunction and erection of a district into a parish, under the Act 7 and 8 Vict., c. 44, which held *(rev. Court of Teinds, diss. Lord Chelmsford)* not to be sufficient compliance with section 4 of the statute.

Counsel for Appellants — The Lord Advocate (Moncreiff) and Sir Hugh Cairns, Q.C. Agents—Mr B. Maconochie, W.S., and Messrs Loch and Maclaurin, London.

Counsel for Respondents—The Attorney-General (Palmer), Mr Jessel, Q.C., and Mr Will. Agents—Messrs Jollie, Strong, & Henry, W.S., and Messrs W. & R. P. Sharp, London.

This is an appeal from an interlocutory judgment pronounced by the teind Court as to the sufficiency of "a special intimation" to heritors under the 7th and 8th Victoria, cap. 44, entitled "An Act to facilitate the disjoining or dividing of extensive or populous parishes, and the erecting of new churches in that part of the kingdom called Scotland." By an Act passed in the Parliament of Scotland in the year 1707, entitled "Act anent Plantation of Kirks and Valuation of Teinds," the Court of Session are authorised, empowered, and appointed to judge, cognosce, and determine in all affairs and causes which by the ancient laws and practice of Scotland were referred to, and pertained and belonged to, the jurisdiction and cognisance of the commissioners appointed for the plantation of kirks and valuation of teinds, as fully and freely as the said Court did or might do in other civil causes; and particularly, *inter alia*, to disjoin too large parishes, to erect and build new churches, to annex and dismember churches as they should think fit, conform to the rules laid down and powers granted by the 19th Act of the Parliament 1633, the 23d and 30th Acts of the Parliament 1690, and the 24th Act of the Parliament 1693, in so far as the same stood unrepealed; the transporting of kirks, disjoining of too large parishes, or erecting and building of new kirks, to be always with consent of the heritors of three parts of four at least of the valuation of the parish whereof the kirk was craved to be transported, or the parish to be disjoined and new kirks to be erected and built. By the construction put upon this clause of the Act, it came to be the rule that no process for the purpose mentioned could be competently brought into Court without the consent of three-fourths of the heritors having been previously obtained. Subsequently, however, in the year 1844, another Act was passed upon the subject (7 and 8 Vict. cap. 44). The preamble of that Act narrates the previous statutes, and in particular that of 1707, and then proceeds to declare that whereas it was expedient to afford facilities and to make further provision for the disjoining or dividing of extensive or populous parishes, from and after the date of the Act so much of the Act of 1707 as required the consent of the heritors of three parts of four at least of the valuation of the parish whereof the kirk was craved to be transported or the parish to be disjoined and new kirks to be erected and built, should be repealed, and that the consent of the heritors of a major part of the valuation of any parish should be necessary and sufficient in all cases in which the consent of the heritors of three parts of four of the valuation of such parish was required by the said Act except as thereinafter provided. The second section provides that a parish may be