investiture following thereon," then the tailzie shall be invalid and ineffectual as regards all the prohibitions. The present is not the kind of case provided for by that enactment. The objection is not to the validity of any one or more of the prohibitory clauses, if there be a tailzied destination. The objection is that there is no tailzied destination, and consequently that, although there is no defect either in the entail or the investiture as regards the prohibitory clauses, there is nevertheless no entail. That is precisely the question to which I have already addressed myself, and which I need not resume.

The other Judges concurred.

The Court accordingly pronounced the following interlocutor:—

"The Lords having resumed consideration of the reclaiming-note for the pursuers against the interlocutor of Lord Gifford, Ordinary, dated 10th June 1873, with the record as amended since the date of the said interlocutor, proof adduced, and whole process, and heard counsel—Recall the said interlocutor: Find that the erasures, interpolations, and superinductions occurring in the Crown charter, No. 16 of process, have not in law the effect of invalidating the entail of the lands of Dundonnell and others, and had not the effect of freeing the late Hugh Mackenzie, as institute of tailzie, from the fetters of the said entail; therefore assoilzie the defenders from the whole conclusions of the libel, and decern: Find the defenders entitled to expenses in so far as not already disposed of: Allow an account thereof to be given in, and remit the same when lodged to the Auditor to tax and report."

Counsel for Pursuer—Dean of Faculty (Gordon), J. M. Duncan, and Rhind. Agent—Robert Menzies, S.S.C.

Counsel for Defender—Solicitor-General (Clark), Balfour, and Hunter. Agents—Skene, Webster, & Peacock, W.S.

# Saturday, January 31.

# FIRST DIVISION.

COLIN MACCULLOCH, PETITIONER.

Act 36 and 37 Vict. c. 63—Notary Public—Exchequer Fees.

Held that a law agent, enrolled in terms of the Act 36 and 37 Vict. c. 63, is only bound to pay the stamp-duty of £20 on enrolment as notary public.

Mr Macculloch, solicitor in Greenock, enrolled law agent in terms of the Act 36 and 37 Vict., cap. 63, presented the following petition to the First Division.

"That of this date (Jan 7, 1874), your Lordships admitted the petitioner to the office of a notary-public, and remitted to the Clerk to the Admission of Notaries, to mark his protocol, and take his declaration de fideli administratione, and granted warrant to the said clerk to enrol him as a notary-public.

"That the petitioner having applied to the said Clerk to the Admission of Notaries to enrol him as a notary-public, the said Clerk refuses to do so except on payment of the sum of £11, claimed by the Queen's and Lord Treasurer's Remembrancer as fees due to Exchequer on the admission of every notary, stating as his ground for such refusal that the said Remembrancer has intimated to him that he is bound to collect and account to Exchequer for said fees. That the petitioner submits he is entitled, in virtue of sect. 18 of the Act 36 and 37 Vict., cap. 63, to be enrolled as a notary-public on payment only of the stamp-duty of £20 presently exigible by law from a notary-public on admission, without any further payment to Exchequer.

"May it therefore please your Lordships to grant warrant for service of this petition upon the said Clerk to the Admission of Notaries, and upon the Queen's and Lord Treasurer's Remembrancer, and to ordain them to lodge answers thereto, if so advised, within four days after service; and on resuming consideration hereof, with or without answers, to ordain the said Clerk to the Admission of Notaries to enrol the petitioner as a notary-public on payment of said stamp-duty of £20, and in event of opposition hereto, to find the party opposing liable in expenses; or to do otherwise in the premises as to your Lordships shall seem proper."

The Court ordered intimation of the petition to be made to the Queen's and Lord Treasurer's Remembrancer, and continued the case in order to give him an opportunity of lodging answers if so advised. He failed to do so, and the Court, on resuming consideration, granted the prayer of the petition.

Petitioner's Counsel — Mackintosh. Agents—Stuart & Cheyne, W.S.

# Saturday, January 31.

## FIRST DIVISION.

TANNETT, WALKER & CO. v. HANNAY & SONS.

Process—Expenses—Auditor's Report.

I. Messrs Hunter, Blair, and

Cowan's accounts-

(1) Charges of an agent for attending examination of havers at a distance, disallowed: (2) Amount of Commissioner's fee fixed: (3) Double fees to Counsel allowed, in respect of the nature of the case: (4) Charge for two accountants allowed: (5) Unsuccessful party, held not entitled, by the fact of paying for them, to get the models which had been prepared by the other side to be produced in the case.

This case came before the Court on objections by the pursuer and defender to the Auditor's Report, which was in the following terms:—

### ABSTRACT OF ACCOUNTS.

As stated.

£2062 5 2

Taxed off.

(1) For action at instance of Messrs Tannett, Walker & Co. v. Hannay	<b>-</b>					
Sons.	£96	8	2	£21	19	8
(2) For action at instance of Hannay & Sons v. Tan	f	-	_	~		·
nett, Walker & Co.,		12	11	11	2	0
(3) For conjoined processes	s, <b>16</b> 73	2	3	667	12	7
	£1843	3	4	£700	14	3
<ol> <li>English solicitor's account,</li> </ol>	650	14	9	373	16	2
* III. Payments to witnesses,	1299	16	4	656	18	10
	£3793		5	£1731	9	3
Taxed of,	1731	9	3			
			-			

Edinburgh, 10th January 1874.—In obedience to a remit by the Lords of the First Division of the Court, the Auditor has examined the accounts, of which the foregoing is an abstract, and has taxed the same, in presence of the agents of the parties, at the sum of two thousand and sixty-two pounds, five shillings and two pence (£2062, 5s. 2d.) sterling. Reference is made to the subjoined note.

#### EDMUND BAXTER

Note.—The amount of this account, as submitted to the Auditor, is exceptionally large, £3793, 14s. 5d. The amount disallowed is also very considerable, £1731, 9s. 3d. 'The Auditor does not expect that the parties will acquiesce in his report, and, in anticipation of objections which may be stated, he considers it expedient to explain in this form the grounds on which he has proceeded in dealing with some of the heavier items of the account.

#### I .- Fees to Counsel for Consultation and Trial.

Having regard to the fact that these are conjoined actions, each involving very large pecuniary interests, and to the multiplicity of details, the Auditor is of opinion that the pursuers were entitled to instruct three counsel for the trial. This was objected to on the part of the defenders, who maintained that only two should be allowed against them, or at all events that the fees should be sustained only as for one senior and two juniors. The fees stated in the accounts are the following. viz.:—

Lord Advocate and clerk	<u>:</u> —							
For consultation, .			£13 1	7	6			
second consultation.			11 1	1	0			
For trial—first day,			46	4	0			
" second day,			34 1	13	0			
,, third day,			34	L3	0			
						£140	18	6
Solicitor-General and cl	erk.	_				•		
For consultation, .			£11	0	6			
" second consultation,			11	0	6			
For trial—first day,		:	33	1	6			
,, second day,			22	1	0			
,, third day,			22	1	0			
						£99	4	6
Mr Blair and clerk—								
For consultation, .			£8 :	15	6			
" second consultation,				12				
For trial—first day, .			22		0			
second day,			16					
" third day,			16	10	9			_
			_	_	_	£69	10	6
			Ir	ı a	u,	£309	13	6

These fees are very largely beyond those allowed as maximum fees in ordinary cases, and the Auditor is of opinion that to some extent they should be reduced. On the other hand, he is of opinion that this is an exceptional case, and that more than the ordinary maximum fees should be allowed. Acting on this view he has allowed as follows:—

Lord Advocate and Clerk—			
For consultation as stated, . £	E13 17 6		
,, second consultation, For trial—first day, as stated, ,, second day, ,, third day,	46 4 0 17 6 6 11 11 0	£88 19	0
~ 11 11 01 11 11 11		200 19	v
Solicitor-General and clerk—			
	e <b>11 0</b> 6		
second consultation, .	27 27 22		
For trial—first day, as stated, .	33 1 6		
,, second day,	16 10 9		
third day	11 0 6		
,, third day,		71 13	3
Carry fo	£160 12	8	

			Brought forward,				£160	3	
Мr	Blair a	nd clerk—		•					
		ıltation as state			£8 15	6			
		nd consultation —first day, as si			22 "1	"			
	"	second day,	•		11 0				
	21	third day, .			7 14	6	49		
								11	6
					In all	l,	£210	3	9

The consultation fees stated in the account and sustained by the Auditor, are in his opinion full fees. The fees for first day of trial stated and sustained are double the maximum fees in ordinary cases. Having sustained these, it appeared to the Auditor a reasonable course to limit the fees for the second and third days of trial to the ordinary rates. The result is much the same as if fees had been sustained for one senior and two juniors at maximum rates in ordinary cases, with the addition of one-half in respect of the exceptional nature of the case.

# II.—Expense of executing the Pursuers' Commission and Diligence in London.

In the account under date 1st October 1873, there are stated the following charges:—

For Edinburgh agent's journey to London to attend at examination of havers in London on 29th September, 221 0 0

Travelling expenses from Perthshire to London, 5 13 6

Travelling expenses from London to Edinburgh, 3 10 0

Personal expenses, 3 10 0

Together, 238 11 6

These the Auditor has disallowed, except to the extent of £9, 9s., and that sum he has sustained as sufficient to cover the expense of instructing a London solicitor, and for his attendances at the execution of the commission, correspondence, It was strongly urged at the audit that in the circumstances the attendance of the Edinburgh agent in London was absolutely necessary, seeing that the report of the commission was due on 1st October; that the trial was fixed to commence on 6th October; that his London correspondent was from home, and that there was no Scotch solicitor in London at the time. In support of this the agent has produced his correspondence with the managing clerk of his London agent. Having perused this correspondence and examined the proceedings, the Auditor is clearly of opinion that the business might have been properly entrusted to the London agent's clerk, or to an English solicitor. more especially keeping in view that the commissioner was a counsel at the Scotch bar, who had acted throughout in the execution of the commissions granted to both parties in the cause. The defenders at the execution of this commission in London were represented by an English solicitor.

In connection with this matter the Auditor may notice that the fee (£105) paid to the commissioner (entered under date 24th October 1873) was objected to by the defenders' agents, on the ground. inter alia, that there should not be sustained against them fees to the commission at a higher rate than those paid by them to the same commissioner, and accepted by him, for the execution of their commission—viz. £5, 5s. per day. This objection appeared to the Auditor to be well-founded, and giving effect to it he has reduced the fee from one hundred guineas to sixty-five guineas.

## III .- Expenses of Models and Tracings.

- 1. Models.—For the preparation of the models produced by the pursuers at the trial a charge of £200 is entered in the account of the English solicitors. These models appear to have been made by the pursuers themselves, and the sum charged appears to be their estimate of the value of them. At the audit a letter from Mr John Milne, brassfounder, Edinburgh, to the agents of the pursuers, was produced, in which Mr Milne values the models (including £4 as the worth of material in the models valued as metal) at £147. defender's agents, at an adjourned diet of taxation, produced a letter from their correspondents in Glasgow, in which they state the cost of the models used by the defenders, and which are alleged by them to be more elaborate, at £80. The Auditor felt some difficulty in dealing with this charge, but having had a meeting with Mr Milne (in whose opinion he has much confidence) and obtained details of his valuation, he has sustained the charge to the extent of £124, being the amount of Mr Milne's estimate, £147, less a sum of £23, allowed by him as profit on the construction of the models.
- Tracings.—The charge for tracings and copies of drawings for the Court, counsel, and witnesses, is £111, 6s. It is stated that these were 212 in number, and they are charged at 10s. 6d. each. These also appear to have been prepared by the pursuers themselves. In the account produced forty of the tracings are said to have been for the Court and the pursuer's counsel (three in number), making ten for each. The remainder, being 172 in number, are stated to have been prepared for witnesses, and are charged at the same rate, 10s. 6d. each. The only witnesses for whom these appear to the Auditor to have been necessary are the two engineering witnesses certified by the Court, and after perusal of their precognitions, the Auditor is humbly of opinion that an allowance of ten tracings for each might have been sufficient. Acting on this view, he has restricted the allowance for tracings to £31, 10s.

## IV .- Payments to Witnesses.

- 1. Skilled Witnesses.—Application was made to the Judge who presided at the trial to certify as skilled witnesses Messrs Branwell, Woods, and May, civil-engineers, and Messrs Gillies Smith and Muir, accountants. A certificate was granted for all these, except Mr May. The charges made for the four witnesses so certified amount, as stated in the account, to £982, 15s. 6d. A large proportion of this sum appears to the Auditor not chargeable against the defenders.
- (1) Mr Bramwell, C.E.—The charges for this witness qualifying, attending trial, and outlays, are stated at £325, 1s. 11d. No details of time are given. The Auditor requested details, but the pursuers' agents stated that rather than trouble the witness for these they would leave it to the Auditor, in the absence of details, to state his opinion as to the sums to be allowed. This is not very satisfactory, but the Auditor has in these circumstances sustained, for preparation, £52, 10s.; attendance at trial, £10, 10s.; and outlays, £22—in all, £85.
- (2) Mr Woods, C.E.—The charges for this witness are stated at £134, 2s., and these have been dealt with in the same manner. The Auditor has sustained, for preparation, £36, 15s.; for at-

tendance at trial, £10, 10s.; and outlays, £12, 5s.,—in all, £59, 10s.

(3 and 4) Mr Gillies Smith, C.A., Edinburgh, and Mr Muir, Accountant, Glasgow .- The charges for these witnesses amount, as stated, to £260, 8s. 3d. and £263, 3s. 4d. Both are included in the certificate of the presiding Judge, but the parties are not agreed as to the footing on which they were certified. At the audit it was stated, on the part of the defenders, that both were certified solely on the ground that the time for preparation between the commencement of Mr Smith's employment and the day of trial was too limited to enable one accountant to qualify to give evidence, and on the understanding that the allowance to both accountants should not exceed a full allowance to one accountant for complete preparation to give evidence. This was disputed on the part of the pursuers, and it was maintained for them that the only restriction intended by the presiding Judge was, that while both accountants should have allowances for qualifying to give evidence, these should not be given as if each had qualified independently of the other, but on the footing of the work of preparation being carried on jointly, so that the investigation of each should be merely verified by the other. Mr Smith attended several meetings before the Auditor, and furnished him with full details of the time given by himself and by his clerks to the work, and he also explained that Mr Muir and he had divided the investigations so that each did not make the whole investigation for himself, but only a portion, at the same time verifying the work of the other so as to be able to speak in corroboration. The Auditor has dealt with the charges of these witnesses on the footing that both were to be examined at the trial, as contended by the pursuers. After careful examination of the states and notes prepared by the accountants, and of the detailed note of time occupied, the Auditor has sustained Mr Smith's charges to the extent of £157, 8s. 4d.

The Auditor had not the same detailed information as to the time of Mr Muir and his clerks, but he is of opinion that his charges may be sustained to the same extent, £157, 8s. 4d. The period of Mr Muir's employment was not so long as Mr Smith's, but, on the other hand, he was longer absent from Glasgow in connection with the business than Mr Smith was from Edinburgh.

If the contention of the defenders' agents, that it was intended by the presiding Judge that allowance should be made as for one accountant only, be correct, the Auditor would humbly suggest that there should be deducted from the sums sustained by him, £78, 14s. 2d., being one-half of the allowance for the second accountant.

2. Ordinary Witnesses.—The witnesses, other than those certified are twenty-six in number, and the charges stated for them amount to £317, 0s. 10d. These have all, with a single exception, and with some limitation of time and rates, being allowed by the Auditor,—the amount sustained being £183, 10s. 10d. In the account all the witnesses have been charged as for six days. The Auditor has restricted the time to five days for the witnesses from England and three days for those in Glasgow and the neighbourhood. The trial commenced on the morning of Monday, 6th October, and was brought to a conclusion by compromise early on the afternoon of Wednesday, 8th October. In

these circumstances, and the pursuers leading in the trial, the time he has sustained appears to the Auditor to be very ample,

The only witness entirely disallowed by the Auditor is Mr May, C.E., a skilled witness, whom the presiding Judge declined to certify. After perusal of his precognition the Auditor is satisfied that Mr Hay was brought exclusively as a scientific witness, and that, not being certified in that capacity, the pursuers are not entitled to any allowance for him as an ordinary witness.

The pursuers lodged the following objections:-The Auditor's Report is objected to in so far as he has taxed off and disallowed-

(1) The charges under date the 1st day of October 1873, in reference to the pursuer's agent going to London to attend examination of havers, amounting to £39 10 0

Less allowed by Auditor for instructions to agent in London and for his attendance at executing of commission and correspondences,

Taxed off, £30

9 0

(2) The charge under date 4th October 1873, for going over and perusing and examining the documents in process (4800 in number), consisting of letters, accounts, plans, tracings, &c., and selecting those to be copied and printed, time occupied twenty-one days (8 hours a-day), amounting to

£84 Less sum allowed by Auditor, 21 0 0

> £63 Taxed off,

3. The charges, under date 4th October 1873, for making three copies for use of counsel at the trial of "cost sheet" of time, "and material in the construction of Hannay & Sons' mills, prepared by Tannett, Walker & Co.,"—50 shs. folio figs., and three copies of "Excerpts from the pursuers' ledger, commencing No. 2701,"-20 shs. figs., both of which documents were produced by Messrs Tannett, Walker & Co., under diligence at the instance of Messrs Hannay & Sons, amounting together the £36 0 0 said charges to Less allowed by the Auditor for one

copy of each of said documents "for reference,

120 0

Taxed off. 4. The following fees paid to counsel on 6th October 1873, for attending on second day of trial,

(1) The fee paid to the Lord Advo-£34 13 cate and Clerk, Less allowed by Auditor, 6 17

> Taxed off, £17

(2) The fee paid to the Solicitor-. £22 General and Clerk, 16 10 0 Less allowed by Auditor, ,

> £5 10 Taxed off,

(3) The fee paid to Mr A. Blair and .£16 10 Clerk, Less allowed by Auditor, 11 6

> £5 10 Taxed off,

5. The following fees paid to counsel on 7th October 1873, for attending on third day of trial, viz. :-VOL. XI.

cate and Clerk. £34 13 Less allowed by Auditor, 11 11 Taxed off. . £23 (2) The fee paid to the Solicitor-General and Clerk, £22 Less allowed by Auditor, 11 0 6 Taxed off. £11 6

The fee paid to the Lord Advo-

(3) The fee paid to Mr A. Blair and clerk, g . £16 10 Less allowed by Auditor. 7 14 6

> £8 16 Taxed off,

6. The fee paid to J. R. Buntine, Esquire. Advocate, under date the 24th day of October 1873, for acting as Commissioner under diligence at the pursuer's instance, amounting to £105 Less allowed by Auditor, .

> Taxed off. £36 15 0

7. The charges under date the 29th day of October 1873, for printing excerpts from the business books of Hannay & Son, amounting £60 15

Less allowed by Auditor for one manuscript copy of excerpts for reference,

0 0

Taxed off. £52 15

8. The charges under date 29th September 1873 (English Solicitors' Account) for making tracings and copies of drawings of machin-£111 6 Allowed by Auditor, 31 10 0

> Taxed off, £79 16 (Signed) ALEX, BLAIR.

The defenders lodged the following objections:-The Accountant's Report is objected to on the part of the defenders, in so far as

(1) He has allowed fees for the preparation of two accountants, in place of a suitable fee for the whole work to one accountant, the excess being £78, 14s. 2d.

(2) The sum allowed by the Auditor, namely £124, for models is objected to as excessive in the view that the pursuers are to retain these models without crediting the defenders with the value

Memo. If the models are delivered to the defenders, the amount allowed therefor will not be obejcted to. (Signed) J. B. BALFOUR.

At advising—

n

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LORD PRESIDENT-There are two objections to the Auditor's report on behalf of Tannett, Walker, & Co., which it is desirable to consider together, viz., Nos. 1 and 6, and which relate to the Auditor's disallowance of the Scotch Agents' fee for going up to London to attend the examination of havers, and of a portion of the fee paid to the commissioner. This is just one of the cases in which it was desirable that a commissioner should be appointed who was well qualified to undertake the task and do the whole of the work. Accordingly, we appointed Mr J. R. Buntine, and I think the very circumstance that there was a well qualified commissioner rendered it unnecessary that an agent should go from here to London. At all events, the Auditor is satisfied that the pursuer might have been represented by a clerk. But that makes it all the more necessary to consider carefully the objection taken to cutting down the commissioner's fee, and considering that he was taken away for so long, he ought not to have less than six guineas a-day, which I think is very moderate. As to the other objections, they are very easily disposed of, with one single exception. As far as regards Nos. 2, 3, and 7, they all relate to matters of which the Auditor is the best He has materials for forming an opinion which we have not, and if we entered into the matter we should be superseding a highly qualified officer of Court. I am therefore for repelling these objections. The 8th is another objection of that kind, which if we were to entertain, would require an examination of all the tracings and all the skilled witnesses in order to see whether they would have been required. Here, again, we should be interfering unnecessarily with the discretion of the Auditor. That leaves only Nos. 4 and 5, which relate to counsels' fees for the second and third days of the trial. The Auditor has allowed double the maximum fee for the first day, and here I think he was right. The case was a very heavy one, one of the heaviest I ever remember. Comparing it with the Esk Pollution case, to which reference has been made, it would have lasted as long, and been quite as anxious and laborious, and so I am disposed to go a little further than the Auditor, and to sustain the objection to his deduction from the second and third days' fee, and to give double the maximum rate. We now come to the objections for the defenders, which are two in number, 1st, as to the Auditor's allowance of fees to two accountants, and 2nd, as to the sum allowed by him for models.

The pursuers applied for a certificate that certain skilled witnesses were necessary. I do not think that two accountants are usually necessary, but in the time in which the work had to be done it required two, each on a separate part of the case, and each has verified the work of the other. The Auditor has allowed for that, and I think he was right in the particular circumstances of the case.

As to the models, I do not know how we can review this finding of the Auditor without taking skilled advice, and if I were to take advice from anyone on the matter it would be from Mr Milne. The demand of the defenders for delivery of the models is quite novel. They say that if they pay for them they are entitled to have them. It is clear they cannot have them at cost price, whatever they might be if they were willing to pay a profit on them. But I do not think they can really be held entitled to have them at all. The models were made for a distinct purpose, and may reveal trade secrets, and I think the pursuers are entitled to keep them; they were admittedly necessary for the trial and the cost of their preparation must therefore form part of the expenses.

The other Judges concurred.

The Court pronounced the following interlocu-

"The Lords having heard counsel for the parties on the Auditor's report on the pursuers' (Tannet, Walker & Company's) amount of expenses, No. 4870 of process, and also on the notes of objections for the said pursuers and

the defenders Hannay & Sons respectively, No. 4871 and 4872 of process: Sustain the fourth and fifth objections for the said pursuers to the effect of allowing additional payments to counsel and clerks, amounting together to £71, 5s. 9d.: Sustain also the sixth objection for the pursuers to the effect of allowing an additional payment of £13, 13s. to the Commissioner Mr J. R. Buntine: Repel the remaining objections for the said pursuers, also the defenders Hannay & Sons' objections, and decern: And with the above variation, approve of the Auditor's report, and decern against the defenders Hannay & Sons for payment to the said pursuers of £2062, 5s. 2d., the taxed amount of their account, and also of the additional sums of £71, 5s. 9d. and £13, 13s. above specified, the said three sums amounting altogether to £2147, 3s, 11d.

Counsel for Tannett, Walker & Co.—Blair. Agents—Hunter, Blair & Cowan, W.S.

Counsel for Hannay & Sons—Balfour. Agents—Webster & Will, S.S.C.

Thursday, February 26.

## SECOND DIVISION.

[Lord Gifford, Ordinary.

M'DONALD'S TRUSTEES v. M'DONALD.

Marriage Contract—Reserved Power of Division— Parent and Child—Entail.

Under an antenuptial contract of marriage the wife's whole fortune was settled on the issue of the marriage, but powers were given to the parents to apportion the shares of their children. The husband having purchased after the marriage certain lands, borrowed from the marriage contract trustees a sum of £25 000, giving them a bond and disposition in security over the lands, which he subsequently entailed on the issue of the marriage and their heirs, and thereafter on a certain other series of heirs. The wife, and afterwards the husband and wife jointly, executed a deed professing to be one of settlement and division, whereby they declared it to be their will that this sum of £25,000 secured over the said lands should be settled on the eldest son and other heirs, successively in possession under the entail, and this sum the deed proceeded to "allot and apportion as the share of our eldest son, or failing him of the heir of entail succeeding to the said entailed estate," and further the trustees under the marriage contract were directed to discharge the bond over these lands, and to employ any surplus after the provisions of the younger children had been paid in purchasing lands and entailing it on the same series of heirs as that nominated by the husband in his deed of en-Held (diss. Lords Justice - Clerk and Ardmillan) that this deed of division was not within the powers conferred by the marriage contract, in as much as it practically resulted in entailing the £25,000 on the "heirs of entail" succeeding to the estate; that there had not been a valid apportionment to the eldest son as such, and that the £25,000 fell