



SEEKERS OF TRUTH

The Scottish Founders of Modern Public Accountancy

T. A. Lee

Studies
in the Development
of Accounting Thought
Volume 9

SEEKERS OF TRUTH:
THE SCOTTISH FOUNDERS OF
MODERN PUBLIC ACCOUNTANCY

STUDIES IN THE DEVELOPMENT OF ACCOUNTING THOUGHT

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THOUGHT VOLUME 9

**SEEKERS OF TRUTH:
THE SCOTTISH
FOUNDERS OF MODERN
PUBLIC ACCOUNTANCY**

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Also seekers of truth

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PREFACE

The origins of this biographical history lie in an earlier project that researched a Scottish chartered accountant called Richard Brown (1856–1918) (Lee, 1996). The modern history of institutional public accountancy was three years old when Brown was born, and he was Secretary of the Society of Accountants in Edinburgh (SAE) at the time of its fiftieth anniversary in 1905. He wrote a history of accounting to celebrate this event and included brief biographies of early Scottish accountants (Brown, 1905). Brown was a remarkable man. He was born to a relatively poor tenant farmer south of Edinburgh, apprenticed to one of the leading founders of the SAE, and established one of the best-known public accountancy practices of his time. He was a major influence in the development of the modern public accountancy profession in the UK. When he died in 1918, the First World War was coming to an end and accountancy institutions such as the SAE were well established and internationally renowned. These matters were intriguing and suggested that further research was needed about the Scottish accountants who founded the first modern institutions of public accountancy in the middle of the nineteenth century. The result was a seven-year project and a number of publications.¹ The current text is a pulling together of these contributions and reflects further research of each founder. It has been written during a period that included the one hundred and fiftieth anniversary celebrations of the Institute of Chartered Accountants of Scotland (ICAS) in 2004.

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DEDICATION

This biographical history is dedicated to the memory of a small number of public accountants who practiced in Edinburgh and Glasgow more than one hundred and fifty years ago. The formation of the Institute of Accountants in Edinburgh (IAE later SAE) in 1853,¹ and the Institute of Accountants and Actuaries in Glasgow (IAAG) in 1854, were significant events in the history of Scotland's determination to retain its separate identity within the United Kingdom of Great Britain and Ireland (UK). Today, Scotland's legal and bank systems remain independent from those of the remainder of the UK. It has a national parliament in Edinburgh in addition to representation in the UK parliament in London and the European parliament in Brussels. The direct descendent of the IAE and IAAG is ICAS, which has survived several attempts to merge with similar bodies in England, Wales, and Ireland.² The text identifies those men who created the SAE and IAAG and laid the foundation for the continuing success of ICAS.

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PART I

INTRODUCTION

ROYAL LICENCE TO PRACTICE

That the business of Accountant, as practiced in Edinburgh, is varied and extensive, embracing all matters of account, and requiring for its execution, not merely thorough knowledge of those departments of business which fall within the province of the Actuary, but an intimate acquaintance with the general principles of law, particularly the law of Scotland; and more especially with those branches of it which have relation to the law of merchant, to insolvency and bankruptcy, and to all rights connected with property: that in the extrication of those numerous suits before the Court of Session, which involve directly or indirectly matters of accounting, an Accountant is almost invariably employed by the Court as an aid in eliciting the truth.

These few words are printed in the royal charter of incorporation received in 1854 by the [Society of Accountants in Edinburgh \(SAE, 1854, p. 2\)](#). The charter confirms that a small number of public accountants in Edinburgh had persuaded Queen Victoria's Privy Council and Scotland's Lord Advocate of the indispensable nature of their professional services within the Scottish legal system. The charter in effect was a statement of a significant economic and political accomplishment. It granted an élite of Edinburgh's public accountants not only the right to practice and self-regulate as a professional group, but also to do so with the approval of the Queen and her national government. The charter was without doubt a major success in a long-standing battle to recognise Scotland's uniqueness within the Act of Union of 1707 that created the UK.

The granting of the charter signified that sixty-one members of the SAE became "one body politic and corporate" by command of Queen's Court of Saint James. The charter was dated the eleventh day of December 1854 and signed on behalf of the Queen by Henry John Temple, third Viscount Palmerston (1784–1865). Temple was educated at the University of Edinburgh and UK Home Secretary from 1852 to 1855 when he became Prime Minister. The "one body politic and corporate" was the SAE and the

charter included a statement that the Queen was “satisfied that the intentions of the Petitioners are laudable, and deserving of encouragement” (SAE, 1854, p. 2). The charter was not quite a blank check to practice public accountancy. However, it provided social closure for a small community of experienced professionals. They had been caught up in a socio-economic transition in the nineteenth century of considerable historical importance to Scotland in the twentieth and twenty-first centuries. The country was changing from an independent, de-centralised and predominantly rural nation to one that was a district of an industrial, urban and centralised UK. In addition, if there is belief in historical continuity,¹ the SAE foundation was a trigger for similar institutional events in major cities throughout the UK in the second half of the nineteenth century. In particular, it undoubtedly encouraged the formation of the Institute of Accountants and Actuaries in Glasgow (IAAG) in 1854 with a similar petition and royal charter emphasising a respected profession involved in services closely connected to the legal profession and courts of law. The Society of Accountants in Aberdeen (SAA) was instituted with a royal charter and twelve members thirteen years later. The Scottish formations also stimulated a chain reaction of public accountancy organisation and regulation throughout the English-speaking world.²

There have been numerous studies of the histories of the SAE, IAAG, and SAA.³ However, apart from brief biographical sketches in these publications, little has been written about the large majority of founders.⁴ This text attempts to fill this gap in the social history of the public accountancy profession. It contains a researched biography of every accountant identified with the foundations of the SAE, IAAG, and SAA.⁵ Each is a reconstruction from available archival and library sources. These include general historical and biographical sources that are not continuously cited throughout this text. References to specific matters such as schools, universities, and memberships of professional bodies are also not individually cited. Professionals include lawyers, ministers of religion, army and navy officers, and stockbrokers. Several sources with multiple publication dates are listed only in the bibliography. They include professional listings and trade and other directories. No biographical work can claim to be complete or absolutely accurate. As *Jordanova (2000, p. 113)* confesses:

I argue that the practice of history is a complex and messy business and that historians are necessarily eclectic and pragmatic in their methods. Hence I have not tackled the status of historical knowledge in what could be called a philosophical manner. Indeed, I have suggested that ‘truth’ and ‘objectivity’ may not be the most helpful concepts for our purposes, and that reliability and judiciousness are more relevant.

Every biography in this text attempts to trace the lives of the founder and his family as reliably and judiciously as the sources allow. Biographies are presented in the context of the SAE and IAAG formations and mid-nineteenth century Edinburgh, Glasgow, and Scottish society. It is hoped that this contextual material facilitates the reader's understanding of the institutionalisation of the public accountancy profession in Victorian Edinburgh and Glasgow, and the place of that process in the wider history of Scotland and the UK.

BIOGRAPHIES IN CONTEXT

This biographical history has its contemporary origins in the Act of Union of 1707. The merger of the crowns of England and Scotland meant that the Scottish ruling élite traded its parliament for free trade, a single currency, and superficial monitoring from the UK parliament in London. In other words, Scotland from 1707 was left to manage its affairs with its own banking, church, education, and legal systems. The endurance of this “centralisation-with-devolution” arrangement is its survival to the present day. In addition, an important benefit to the Scottish economy and society was the emergence of a professional class to manage these separate systems. Bankers, ministers, teachers, lawyers, as well as accountants organised, and thrived in Scotland while enjoying the advantages of an integrated economic society within the UK. In this respect, it is a matter of considerable surprise to read well-respected recent histories of Scotland and the UK such as Devine (1999) and Wilson (2002), as well as historical studies of capitalism (Hobsbawm, 1975), and find they make little or no reference to professions in the post-Industrial Revolution period. It is as if professions were unimportant or did not exist. Wilson (2002), for example, devotes the major part of a chapter on the Crimean War to Mary Seacole, a Jamaican lady who travelled to Balaclava to provide food and accommodation for wounded British troops having been rejected as a nurse for Florence Nightingale's (1820–1910) hospital at Scutari. Several pages reflect on army officers and journalists. Doctors, however, are referred to in one paragraph relating to vaccinations for smallpox. Much of *The Victorians* is centred on famous names such as Charles Dickens (1812–70), William Ewart Gladstone (1809–90), Charles Kingsley (1819–75), and John Stuart Mill (1806–73). History's hidden contributors appear forgotten.

One service occupation in particular established itself as part of the relative independence of Scottish professions. Public accountants evolved as

adjuncts of the legal profession in Edinburgh and merchants and stockbrokers in Glasgow. They became an institutionalised profession by the middle of the nineteenth century. The importance of this development is reflected in this text as a series of biographies. These relate to the accountants who founded the Institute of Accountants in Edinburgh (IAE)/SAE in 1853, the IAAG in 1854, and the SAA in 1867. The biographical descriptions reveal not only the lives of the founders but also their ancestors and descendants and aspects of their lives. The biographical tapestry is stitched with social connections that provided influence and power to fire the institutional process. The text is therefore not just a biographical history of Scottish public accountants in mid-nineteenth century. It is also a history dependent on networks of economic and social relationships.

The founding of the SAE and IAAG in 1853 and 1854 was not a series of events that can be characterised as a “hinge of history.”⁶ As their petitions for royal charters indicate, public accountants in Edinburgh and Glasgow were well established professionally by mid-century and many individuals had considerable experience in providing public accountancy services. However, specific events within the merchant community in London in the early 1850s provided a serious threat to their previously comfortable existence. The SAE and IAAG formations were reactions to these events and caused public accountants in Edinburgh and Glasgow initially, and throughout Scotland eventually,⁷ to become members of an enduring, successful, and self-regulating profession.

If there was a hinge of history to offer as associated with the SAE and IAAG foundations it was the 1843 Disruption and the Reverend Doctor Thomas Chalmers (1780–1847) that created the Free Church of Scotland separate from the established Church of Scotland. This schism in Presbyterianism had its roots in a centuries-old system of patronage in the Church of Scotland.⁸ Patronage meant that ministerial appointments were controlled by the Crown, local landowners and nobility, and certain town councils. More importantly, the Disruption was a serious blow to the power base of the ruling élite of Scotland. It was supported by many of the country’s professionals, including several SAE and IAAG founders. The year 1843 marked a watershed in a long-term redistribution of power from Scotland’s landowning upper class to its professional middle-class. In this sense, it greatly facilitated the foundation of the SAE and IAAG. Professionals such as accountants, actuaries, bankers, and lawyers were products of an educational system expanded and influenced by the Free Church of Scotland. They became essential contributors to the economy of the central belt of Scotland based on the innovations and productivity of the Industrial

Revolution. Investment in industries such as coal mining, cotton manufacturing, railways, and steel-making created a need for finance from banks, information systems from accountants, insurance services from actuaries, and legal services from lawyers. In addition, investment failures due to managerial fraud and commercial incompetence led to specialist court-related services with respect to bankruptcy and liquidation. These depended on a unique combination of services from accountants and lawyers that was at the heart of the formation of the SAE in 1853 and the IAAG a year later. A more detailed explanation of these historical links follows, starting with an examination of national events in the eighteenth and early nineteenth centuries.

FARM TO FACTORY

By mid-eighteenth century Scotland's leading industry was linen manufacturing and its banking sector was emerging to provide the finance needed for these developments. The British Linen Bank is an example of these connections. Chartered in 1746 as a company to promote the manufacture of linen, it formally began to operate as a bank in 1764 by offering deposit account facilities to linen manufacturers. It was doing so within a country with an expanding population. In 1750, Scotland had approximately one and one-quarter million residents. Fifty years later, its population had risen by thirty per cent and sixty per cent resided in Edinburgh and Glasgow. Between 1801 and 1851, despite large outward migrations, the population of Scotland grew by a further eighty per cent to approximately three million individuals. Offsetting the loss of native-born Scots was a large influx of Irish immigrants to the west of Scotland. Rural populations were moving to large urban communities to obtain employment in manufacturing facilities (e.g. steel making in the Glasgow region) and the raw material resources on which manufacturing relied (e.g. coal mining). The four major cities of Aberdeen, Dundee, Edinburgh, and Glasgow accounted for nearly one quarter of Scotland's population. Sixty-five per cent of the total population in 1851 resided in the central belt between the Rivers Forth and Clyde. By 1901, this figure had increased to seventy-six per cent. Also in 1851, females exceeded males, more than one-third of the work force was female, and fifty-six per cent of Scotland's population was under the age of twenty-five years. More than seventy per cent of Glasgow's population was employed in industry of various types.

By 1851, more than one-half of the residents of Scotland's ten principal cities and towns were migrants and it was Europe's second largest urban society after the combined area of England and Wales. Only forty-four per cent of the population was native to its place of residence and there was an expanding middle class. In Edinburgh, the latter centred on the traditional professions of law, medicine, and divinity, as well as newer professions such as actuarial science and public accountancy. In Glasgow, industrialisation and mechanisation created a middle class of merchants and manufacturers relying on the richness of local sources of coal and iron ore. Canals were built to assist the transportation of these raw materials to manufacturing centres such as Glasgow. Landowners assisted the funding of new industries and invested in national banks such as the Bank of Scotland and Royal Bank of Scotland, and numerous local private banks. New technology was imported from England initially and then developed locally, as were employee and managerial skills.

Trade expanded overseas with North America, the West Indies, and the Far East. There was a gradual decline in traditional means of employment such as agriculture and fishing, and in cottage industries such as weaving. Farms were consolidated into larger and more efficient units using productive farm methods. Urbanisation and lack of physical space to expand in cities such as Glasgow on the south bank of the River Clyde led to a number of social problems. These included inadequate housing, lack of sanitation systems, poor health and increased mortality rates, and industrial unrest and trade union activity. Strikes and riots were common (e.g. cotton workers in 1809 and 1837). The idea of trade unionism began to root in Scotland with the establishment of local trades councils in Edinburgh and Glasgow in the 1850s. Glasgow was one of the least healthy cities in Europe although Edinburgh was scarcely better. Glasgow began to expand beyond its ancient boundaries in the first decade of the nineteenth century with streets such as Bath Street, Gordon Street, Saint Vincent's Street, and Saint George's Place. Small suburban burghs such as Partick and Govan grew rapidly in the 1840s and 1850s as a result of industrial development such as shipbuilding. By 1851, middle class suburbs had begun in the western part of the city in districts such as Hillhead and Kelvingrove. In Edinburgh, the creation of the New Town in the late eighteenth and early nineteenth centuries and separate from the Old Town was an upper- and middle-class solution to a centuries-old issue. Epidemics such as cholera and typhoid were frequent in both cities and can be related to previous economic recessions as in the 1830s. More than eight thousand pounds was raised by public subscription in Glasgow in 1831 to meet the health costs associated with *cholera morbus* that originated

in Russia, transmitted to England and, from there, to Edinburgh and then Glasgow by 1832. More than three thousand residents died in that year. Sixteen years later, a similar epidemic killed nearly four thousand people in little more than four months.

Despite recessions, epidemics, and strikes, fluctuations in the late eighteenth and early nineteenth century, Scotland's economy was in a position to progress substantially by the early 1830s. Several factors were in place.⁹ The main cities had a large and experienced commercial middle class, the social and political élite had economic growth as a major objective, and the work force contained necessary skills. There was a sophisticated infrastructure of raw materials, transportation systems, and financial resources and services. However, low-wage rates created social distortions with poverty for workers and wealth for successful investors. Poor relief became a major centralised service. The Poor Law Act of 1845 mandated local government to provide for the poor, and the first national Board of Supervision was located in Edinburgh. By 1850, the registered poor in Scotland constituted more than four per cent of the population. Despite the Reform Act of 1832, political inequalities were perpetuated by means of deliberate manipulation of land-owner rights in property. Skilled workers had to wait until 1868 to vote in local and national elections. Religious intolerance against Roman Catholicism was exhibited by organisations such as the Scottish Reformation Society and its publications on "Popery." Whigs dominated politics and there was a constant fear of "anglicising" the upper- and middle-class populations by sending Scottish youth to English public schools, universities, and regiments.

MUSCULAR CHRISTIANITY AND NATIONALISM

The formation of the SAE and IAAG in 1853 and 1854 were not the only nationalistic responses to the intrusion of England in Scottish affairs. In 1853, a group of Scottish landed gentry, writers, and politicians formed the National Association for the Vindication of Scottish Rights.¹⁰ Over a two-year period terminated in 1855 by the Crimean War with Russia, the Association argued in publications and meetings for a number of significant changes. These included improved Parliamentary representation of Scottish interests within the 1707 Union of Crowns, the cessation of merger of Scottish institutions with those of England, and a fair share of public funding for Scotland. The frustrations inherent in these arguments were long-standing and reflected a deep sense of alienation with the way in which

Scotland was governed from London. This was an era in which successive Tory, Whig, and coalition governments appeared more willing to focus on expansion and management of a British Empire than deal effectively with needed reforms at home. The basic attitude of the Westminster government appeared to be the imposition of English culture and institutions on non-English populations ruled from London by means of civilian administrations that were installed after military conquest. In these circumstances, it can be argued that, by mid-nineteenth century, individuals in public and private life in Scotland perceived their country to be regarded by English politicians and civil servants as little more than another colony on which the English sun set. Cannadine (2001, p. 19) explains this condition from a national perspective:

As a result, most Britons saw their empire as an extension of their own social world rather than in contradistinction to it. They exported social perceptions on the presumption of sameness as much as they imported social perceptions on the presumption of difference. They were as eager to make it seem familiar as they were to recognize that it was unfamiliar, to see it as a social hierarchy rather than as a racial hierarchy. They saw what they were conditioned to, what they wanted, and what they expected to see.

The Indian Mutiny in 1857 is a good example of the consequences of this attitude.¹¹

Davis (1996, p. 760) characterises the nineteenth century in Europe as a period of nationalistic power or “muscular Christianity.” Technological developments in several areas of manufacturing from the Industrial Revolution created considerable economic wealth and a new industrial middle class. These factors, in turn, permitted the colonisation of vast areas of the world in the name of king or queen, country and, increasingly, Christianity.¹² The early leader of this economic and social invasion was the UK, the so-called “workshop of the world.” By mid-nineteenth century, British economic growth and wealth had surpassed that of any other country. Scotland’s industry, particularly in its central belt, was an important subset of this change. Industrialisation at home was coupled to imperialist expansion abroad as cheap sources of raw materials were discovered and new markets for goods and services were developed. As previously stated, this created vast economic wealth for a relative few individuals in Scotland coupled with a range of economic and social problems for much of the remainder of the population. The landed gentry were no longer in an unassailable position of control. The expanding middle class argued for liberalism in all aspects of social life. Free trade was proposed on the basis of principles previously enunciated decades before by economists and philosophers such as Adam

Smith (1723–90), David Ricardo, and John Stuart Mill (1848, Vol. 5, p. 9) who concludes that:

We have observed that, as a general rule, the business of life is better performed when those who have an immediate interest in it are left to take their own course, uncontrolled either by the mandate of law or by the meddling of any public functionary. The persons, or some of the persons, who do the work, are likely to be better judges than the government, of the means of attaining the particular end at which they aim. Were we to suppose, what is not very probable, that the government has possessed itself of the best knowledge which has been acquired up to a given time by the persons most skilled in the occupation; even then, the individual agents have so much stronger and more direct an interest in the result, that the means are far more likely to be improved and perfected if left to their uncontrolled choice.¹³

Despite periodic civil unrest, the UK avoided the trauma of the major revolutions of Continental Europe in the middle of the nineteenth century as its colonisation of the non-European world persisted. But its governments were slow to respond to the need for economic and social reforms.¹⁴ This was at least partially due to a rather unstable sequence of national governments in which, from time to time, men of considerably different political persuasions had key positions. For example, in the year preceding the SAE formation in 1853, there were two Chancellors of the Exchequer. Benjamin Disraeli was the Chancellor in a Tory government representing the traditional conservative values of landed gentry, merchants, and civil servants. He was an opponent of free trade, and vigorously challenged the repeal of the repressive Corn Laws of 1815. His successor William Ewart Gladstone, on the other hand, advocated the free trade philosophy of Smith, Ricardo, and Mill within a Liberal government. The Corn Laws were repealed in 1846 by a coalition of Members of Parliament during the government of Sir Robert Peel. Paradoxically, Peel was the Tory Prime Minister who introduced the concept of free trade into national budgeting between 1842 and 1845.

By the 1850s, the growing concerns of reformist Scots appear to have been a matter of little importance to politicians in London. Scotland in mid-nineteenth century was often described as “North Britain.” However, Whig philosophies were beginning to dominate those of traditional Tories. But Scotland was under-represented in the Westminster Parliament. As previously mentioned, an important consequence of the growing social divisions in Scotland was the break-up of the Church of Scotland by the creation in 1843 of the Free Church of Scotland. Interestingly, this division does not appear to have seriously affected the cohesiveness of SAE or IAAG founders. Several were strongly connected to the Church of Scotland and several

to the Free Church. This suggests that the founders were capable of putting social preferences aside to accommodate the economic and political needs of their professional community.

These economic, political, and social changes in Scotland suggest that there were many concerns for the Lord Advocate and Scottish Members of Parliament other than the needs of a handful of Edinburgh public accountants. Nevertheless, these needs were addressed in little more than a year. Significant changes were taking place in Scottish society. Religious divisions in the 1840s fuelled a more general nationalism in Scotland. There were also growing frustrations regarding parliamentary representation and budgetary funding. The mood appeared to be one in which the unique characteristics of Scottish culture and institutions were perceived as submerged rather than accommodated within an English social model. The need to organise in order to slow down or reverse this process was recognised. It is therefore historically unsurprising that 1853 and 1854 should witness the formation of the SAE and IAAG. However, the unique characteristics of the founders are less obvious. As individual biographies reveal, the founders were often from a privileged background with family, friendship, and business links with many sources of power in Scotland. They lived and worked in a relatively small geographical area where many of the most powerful men in Scotland also lived and worked.

MODERN ATHENS

Victoria, Queen of the United Kingdom of Great Britain and Ireland, and Empress of India, married her German cousin, Prince Albert Francis Charles Augustus Emmanuel of Saxe-Coburg-Gotha, in 1840. This was the year in which Prussia and the Netherlands crowned new monarchs, Canada's first governor general was appointed, and building started on the replacement Houses of Parliament in London. Britain ceased to transport criminals to New South Wales in Australia. Two years later, the royal couple made their first visit to Edinburgh. They sailed on the royal yacht into Granton Harbour on the first day of September 1842. They were then taken at speed by carriage to Dalkeith Palace several miles south of Edinburgh. The Palace was the Edinburgh residence of Walter Francis Montagu Douglas Scott, fifth Duke of Buccleuch and Lord Privy Seal at the time. Scott was responsible for building a new pier and breakwater at Granton Harbour. It was completed in 1842 for the royal visit. Edinburgh's Lord Provost, Sir James Forrest of Comiston, was severely criticised for his

failure to greet the royal party at Granton. The year of 1842 was also one of industrial strikes and riots in the north of England. The Treaty of Nanking ceded Hong Kong to the UK at the end of the Opium War.

The Queen and Prince Regent remained at Dalkeith Palace until the third day of September when they processed into Edinburgh via the Canongate and the High Street to Edinburgh Castle. Their escort was the Royal Company of Archers, a body instituted in 1676 as the monarch's bodyguard for Scotland.¹⁵ Its membership largely comprised Scottish nobility and landed gentry and included Captain General the Duke of Buccleuch, Lieutenant General Francis Wemyss Charteris Douglas (Lord Elcho of Wemyss and Marsh), and Major General Sir John Hope of Craighall and Member of Parliament for Edinburgh. Numerous professionals and leading merchants of Scotland were also members of the Company, which contained fifteen accountants in 1842. Ten of these men were SAE founders¹⁶ but none were founders of the IAAG.

Queen Victoria recorded her observations of the Edinburgh visit and procession in her daily journal. The following is an extract from this source (Edwards & Richardson, 1983, pp. 200, 201). The extract reveals a distinct social hierarchy in Scotland that extended from the Queen and Prince Regent to nobles and landed gentry, professionals, merchants, and tradesmen, and finally to members of the working class. The journal also provides a glimpse of Victorian Edinburgh in mid-nineteenth century, with its mix of architecture, growing population, slow transportation, and variable climate.

At ten o'clock we set off – we two in the barouche – all the others following, for Edinburgh. We drove in under Arthur's Seat, where the crowd began to be very great, and here the Guard of Royal Archers met us; Lord Elcho walking near me, and the Duke of Roxburgh and Sir J. Hope on Albert's side. We passed by Holyrood Chapel, which is very old and full of interest, and Holyrood Palace, a royal-looking old place. The procession moved through the Old Town up the High Street, which is a most extraordinary street from the immense height of the houses, most of them being eleven stories high, and different families living in each story. Every window was crammed full of people.

They showed us Knox's House, a curious old building, as is also the Regent Murray's House, which is in perfect preservation. In the Old Town, the High Church, and St. Paul's in the New Town, are very fine buildings. At the barrier, the Provost presented us with the keys.

The girls of the Orphan Asylum, and the Trades in old costumes, were on a platform. Further on was the New Church, to which – strange to say, as the church is nearly finished – they were going to lay the foundation stone. We at length reached the Castle, to the top of which we walked.

The view from both batteries is splendid, like a panorama in extent. We saw from them Heriot's Hospital, a beautiful building, founded, in the time of James, by a goldsmith and jeweller, whom Sir Walter Scott has made famous in his *Fortunes of Nigel*. After this, we got again into the carriages and proceeded in the same way as before, the pressure of the crowd being really quite alarming; and both I and Albert were quite terrified for the Archers Guard, who had very hard work of it; but were of the greatest use. They all carry a bow in one hand, and have their arrows stuck through their belts.

Unfortunately, as soon as we were out of Edinburgh, it began to rain, and continued raining the whole afternoon without interruption. We reached Dalmeny, Lord Roseberry's, at two o'clock. The park is beautiful, with the trees growing down to the sea. It commands a very fine view of the Forth, the Isle of May, the Bass Rock, and of Edinburgh; but the mist rendered it almost impossible to see anything. The grounds are very extensive, being hill and dale and wood. The house is quite modern: Lord Roseberry built it, and it is very pretty and comfortable. We lunched there. The Roseberrys were all civility and attention. We left them about half-past three, and proceeded home through Leith.

The view of Edinburgh from the road before you enter Leith is quite enchanting; it is, as Albert said, "fairy-like," and what you would only imagine as a thing to dream of, or to see in a picture. There was that beautiful large town, all of stone (no mingled colors of brick to mar it), with the bold Castle on one side, and the Calton Hill on the other, with those high sharp hills of Arthur's Seat and Salisbury Crags towering above all, and making the finest, boldest background imaginable. Albert said he felt sure the Acropolis could not be finer; and I hear they sometimes call Edinburgh "the modern Athens." The Archers Guard met us again at Leith, which is not a pretty town.

The people were most enthusiastic, and the crowd very great. The Porters all mounted, with curious Scotch caps, and their horses decorated with flowers had a very singular effect; but the fishwomen are the most striking-looking people, and are generally young and pretty women – very clean and very Dutch-looking, with their white caps and brightly-colored petticoats. They never marry out of their class.

At six we returned well tired.

The Queen was a perceptive observer of Edinburgh and its citizens. Her journal clearly identifies the medieval Old Town to the south of the city's main east–west thoroughfare of Princes Street. The Old Town was a rambling collection of cramped and crumbling tenement buildings that stretched from the Castle on its Rock to Holyrood Palace on a lower plain adjacent to the extinct volcano of Arthur's Seat. For centuries, this relatively small area housed a large community of wealthy and poor citizens. In the High Street, for example, the upper and lower floors of the buildings observed by the Queen were typically homes and workplaces for the working class. The middle floors, on the other hand, accommodated middle and upper classes. All inhabitants shared the same entrance and stairway.

In 1842, Queen Victoria and Prince Albert looked down from the Castle on Edinburgh's New Town to the north. This area of the city was a series of elegant blocks of townhouses linked by wide cobbled streets and gardens maintained for its residents. John Ruskin (1819–1900), the social reformer and architect, described New Town streets in the following manner (Edwards & Richardson, 1983, p. 217):

As far as I am acquainted with modern architecture, I am aware of no streets which, in simplicity and manliness of style, or general breadth or brightness of effect, equal those of the New Town of Edinburgh.

The New Town was home and workplace to many of the most affluent citizens of Edinburgh, their servants, and numerous artisans who provided support services for the wealthy. These individuals migrated there from the late eighteenth century onwards in order to avoid the twin social hazards of poor health and crime in an over-crowded Old Town. The New Town was based on the 1766 plan of a then little known architect, James Craig.¹⁷ Building started at the east end of what became Princes Street around 1767 and was completed in 1890 to the west of the Dean Bridge that crosses the Water of Leith. By the time Queen Victoria and Prince Albert observed them from the ramparts of the Castle in 1842, the main road links between the New and Old Towns were in place. These were the North Bridge, Mound, and George IV Bridge. Fifty-six of the SAE founders had their practices in the New Town by 1842, and a further three completed their training there in that year. Of the remaining sixteen SAE founders, six were at school or university and ten were contracted as apprentices with either accountants or lawyers in Edinburgh also mainly located in the New Town.

The heart of the New Town is a large block of sandstone townhouses and offices stretching from Saint Andrew's Square in the east to Charlotte Square in the west. It includes the main thoroughfares of Princes Street, George Street, and Queen Street, and the connecting streets of Hanover Street, Frederick Street, and Castle Street. This section was complete by 1842 and contained the town residences of many of Scotland's leading citizens. For example, Lord Henry Cockburn and his family lived for several years in Charlotte Square before mounting debt forced their relocation to Manor Place in 1848. Cockburn's home in Charlotte Square was a few steps away from the home and business office of James Brown, the first SAE President.

Cockburn was the son of Lord Archibald Cockburn, a Baron of Exchequer and landowner with persistent financial problems caused by the failure of the Ayr Bank in 1772.¹⁸ Archibald Cockburn was Sheriff of

Midlothian and earned a reputation as a fierce enforcer of the law. His son was a nephew by marriage of Lord Henry Dundas, the UK government's Election Agent for Scotland and therefore effectively the country's chief executive officer at the time. At various times during his career, Dundas held the offices of Solicitor General and Lord Advocate of Scotland, was Member of Parliament for Midlothian and then Edinburgh, Home Secretary, and Secretary of War. Archibald Cockburn and Henry Dundas were dyed-in-the-wool Tories who represented and supported social control by the landed gentry in Scotland. Henry Cockburn, on the other hand, was a leading Whig reformer of a uniquely Scottish type. He was a consistent advocate for the retention of Scottish values and institutions but always within the UK parliamentary system. In particular, he resisted any attempt to "Anglicise" the Scottish legal system that was based on the civil Court of Session and the criminal High Court of Justiciary.¹⁹ Cockburn was successively a lord of both courts and an accomplished advocate. In 1828, for example, he defended the Edinburgh grave robbers, William Burke and William Hare, who had provided corpses for dissection to the Medical School of the University of Edinburgh. Hare turned Queen's evidence but Burke was found guilty and hung in 1829 in the Lawnmarket of the Old Town before an estimated crowd of twenty thousand people. Sir Walter Scott (1771–1832) wrote before the trial of the murderers being "all Irish of the lowest ranks" (Edwards & Richardson, 1983, p. 169), suggesting that anti-Irish feeling was not unique to Glasgow.

Lord Cockburn was also a historian of Scotland best known for his commentaries about Edinburgh and its inhabitants.²⁰ He was a leading proponent of the proposition that Scotsmen should be educated to compete with English public school graduates for administrative positions in the British colonies. He argued (Cockburn, 1919, p. 414), for example, that

The conviction of the inadequacy of the (Edinburgh) High School was far more general than we supposed.

With his friends Leonard Horner, an Edinburgh merchant and Chief Inspector of Factories for Scotland, and Sir Walter Scott, Tory lawyer, novelist and poet, he assisted in the foundation of the Edinburgh Academy in 1823. Four of the SAE founders were in the first classes admitted to the school in 1824.

Doctor Thomas Chalmers resided in Moray Place for many years until his death. Moray Place is a street surrounding a circular garden at the western end of the New Town. Chalmers was a mathematician, university teacher and parish minister best known as a social reformer in Scotland generally

and Glasgow particularly. In 1843, he was Professor of Divinity at the University of Edinburgh and led the Disruption of a large group of Church of Scotland ministers and elders from the General Assembly of the Church to form the Free Church of Scotland. Hugh Miller, geologist and folklorist, wrote in his evangelical newspaper, the *Edinburgh Witness* that (Edwards & Richardson, 1983, p. 202):

The fatal die has been cast. On Thursday last the Religion of Scotland was disestablished. The day that witnessed a transaction so momentous can be a day of no slight mark in modern history.

Several of the SAE founders were members of the Free Church of Scotland including Chalmers' son-in-law. His grandson became an SAE member.

Also resident in Moray Place were other leading citizens of Edinburgh of the nineteenth century. Lord Charles Hope, Lord Justice General for Scotland for fifteen years until 1851, was a colleague and friend of Henry Cockburn. He was, at various times in his legal career, Sheriff of Orkney, Lord Advocate of Scotland, Member of Parliament for Edinburgh, and President of the Court of Session. His son, John Hope was Solicitor General of Scotland and Lord Justice Clerk from 1841 to 1858. Moray Place was also the home of Cockburn's long-time friend and colleague on the bench, Francis Jeffrey, Lord of Session and editor of *The Edinburgh Review* from 1802 to 1829. The *Review* published many Scottish Whig opinions on social reform over the years, including several of Henry Cockburn who described the *Review's* effect on the "constitutional wilderness of Scotland" as "electrical" and "a pillar of fire" (Edwards & Richardson, 1983, p. 155).

The New Town of Edinburgh was therefore no ordinary Scottish address by mid-nineteenth century and most of the SAE founders had residences or offices there in 1853. An example of a specific New Town street relates these matters to the subjects of this text. Great King Street is located to the north of Queen Street and stretches from Royal Circus in the west to Drummond Place in the east. Designed in 1817, it comprises four blocks of townhouses, two on each side of the street. Intersecting these blocks is Dundas Street that runs from north to south until it connects to Hanover Street, the direct link from the New Town to the Old Town via the Mound. According to the *Edinburgh and Leith Street and Trade Directory 1848-49*, there were eighty-one addresses in Great King Street in 1848.²¹ Sixty-one had a single-named resident. Of the remaining twenty addresses, ten were associated with two names, and the remainder had between three and six names listed. One hundred and twenty-eight names are listed in the *Directory* as residents of the street in 1848. Sixteen men are named without a specific occupation, and

there are thirty-nine women designated as widows and spinsters. Eleven individuals are stated to be in a variety of occupations, the largest of which are “builder” (four) and “lodgings” (three). The remaining occupations can be classed as “professional.” There are forty-six lawyers – fourteen members of the Faculty of Advocates, twenty-seven members of the Society of Writers to Her Majesty’s Signet, and three members of the Society of Solicitors Before the Supreme Courts. Ministers and medical practitioners largely comprise the remaining professionals. There are also three accountants connected to the SAE foundation in a modest way. Thus, of the seventy-three men listed with stated occupations in Great King Street in 1848, approximately two-thirds were closely associated with the legal profession. In fact, eight of the SAE founders were residents of Great King Street at one time or another in their careers.

EDWIN’S CITY

King Edwin (584–632) of Northumbria, whose kingdom occupied most of northern England and southern Scotland, built a fortress in 626 CE on top of what is now known as Edinburgh Rock.²² At this time, the area around the Rock was occupied by a small community of Picts. A year later, Edwin married, became a Christian and attempted to convert the Scots to Christianity. He was relatively unsuccessful in this endeavour but Edinburgh survived and grew as a town. King Malcolm III (1058–93), Malcolm Canmore, built Edinburgh Castle on the Rock in the eleventh century. The Old Town developed around it and Edinburgh became a chartered city in 1329 and Scotland’s capital in 1437 following the murder of King James I (1394–1437) in Perth. Edinburgh’s port was the town of Leith to the north-east of the city. By the sixteenth century, Edinburgh was a major centre for publishing and printing and in the next three centuries flourished culturally and economically. In the eighteenth century, it was the centre of the Scottish Enlightenment led by David Hume (1711–76) (philosopher and historian), Adam Smith (1723–90) (political economist), and Henry Home, Lord Kames (1696–1782) (lawyer and philosopher). Other residents of the period included Robert Burns (1759–96) (poet), Sir Walter Scott (1771–1832) (novelist) and Robert Adam (1728–92) (architect).

By the time of the national *Census* of 1851, Edinburgh had outgrown its core location in the Old Town and expanded to the north and west in the New Town, and to the south-west in the Grange and Merchiston suburbs. An approximate population of one hundred and sixty-four thousand at the

time of Queen Victoria and Prince Albert's visit in 1842 had increased by sixteen per cent by 1851. New residential areas comprised large detached and gardened villas in contrast to the terraced townhouses of architect Robert Adam in the New Town. Princes Street was the centre of the city's business district, having previously been a predominantly residential area. It was lit at night from 1822 by gas supplied by the Edinburgh Gas Company. The University of Edinburgh was two hundred and seventy-one years old. Transportation within the city was typically by horse-drawn hackney cab, and the once familiar sedan chair was no longer seen in the city's streets. The Edinburgh & Glasgow Railway Company provided transportation between Edinburgh and Glasgow from 1842, and Waverley Railway Station opened in 1848. Goods between Glasgow and Edinburgh were also transported by barge on the Union Canal. Since 1850, affluent Edinburgh citizens could travel by train to London via Berwick and Newcastle. The Bank of Scotland redesigned its headquarters on the Mound in 1852 and the Royal Bank of Scotland had been in Saint Andrew's Square since 1825. The Edinburgh & Glasgow Assurance, Reversion & Trust Company formed in 1838 became the Life Association of Scotland in 1841 and had its head office in Hanover Street. In 1848, Edinburgh Post Office commenced four deliveries a day of letters to and from London and the South.

Consistent with most major British cities in the middle of the nineteenth century, Edinburgh was a community of significant social and economic contrasts. It contained some of the best and worst housing in Scotland, and its population included the very rich and the very poor. Luxurious homes, offices, and churches were built in the New Town for affluent citizens. But the remaining residents of the Old Town frequently endured collapsed buildings and walls, and ruinous fires in the 1820s and 1830s. Cholera epidemics killed thousands of citizens in 1832 and 1848, and there was a severe water shortage in 1848. Not until the early 1860s were Edinburgh landlords compelled to install water and waste facilities in residential accommodation. From time to time in the first half of the nineteenth century, meetings were held and organisations formed to protest the poor living conditions of residents in the older parts of the city. Little remedial action was taken. According to the *Second Statistical Account of the City of Edinburgh* in 1845, an annual average of one thousand two hundred and eighty-three persons received relief from the House of Refuge between 1835 and 1841.²³ In 1844, there were seven hundred and seventy-five persons in the city's work house, children's hospital and bedlam, and over two thousand individuals were described as "out-door pensioners."²⁴ Forty per cent of the latter were children. The estimated annual cost of providing maintenance for each

inhabitant of the poor house was seven and one-half pounds. The daily cost of food provision was two and one-half pence.

The Reform Acts of 1832 and 1833 were intended to improve electoral representation in the UK by enfranchising the upper-middle classes. However, in Scotland, the Acts stimulated debate rather than significant improvement in the electoral process. They expanded Scotland's electorate by little more than thirty thousand due to a requirement that voter rights were based on minimum property values and rentals. The old way of doing things under Tory rule therefore persisted in cities such as Edinburgh. This was due to property and rental limits defined in the Acts more appropriate to the wealthier south of England than to Scotland's capital. In addition, it was not until 1856 that the civic responsibility of the Town Council of Edinburgh was expanded beyond a relatively small area within the Old Town.

Electoral reform was an important issue for many of Scotland's leading citizens such as Lords Henry Cockburn and Francis Jeffrey. However, as previously mentioned, Cockburn and his colleagues were paradoxical social reformers. The high social and economic status of the Scottish Whig reformers was due in large part to the economic prosperity from the 1707 Union with England. Lord Jeffrey, for example, owned Craigmillar Castle to the north of Edinburgh and used it as a summer home between 1813 and 1850. Lord Cockburn built an extensive country home at Bonaly to the south of the city in the Pentland Hills. The reformers were reluctant to abandon the economic aspects of the Union that had done so much for them. However, as previously stated, they feared the "Anglicising" of Scottish culture and social traditions, and economic interactions and mercantile pressures from an unrepresentative UK parliament in London. They particularly feared any change to the Scottish legal system that would reduce protection to Scottish landowners and a generous livelihood for Scottish lawyers. The nationalistic rhetoric of the reformers was popular with the disenfranchised general population of Scotland, but did little to improve its economic condition. In reality the arguments for social reform expressed by Cockburn and other Scottish Whigs were far from complete independence from England. Instead they supported the retention of Scottish institutions within the UK's parliamentary system, and preferred an electorate limited to the wealthiest citizens. It is reasonable to presume that the SAE founders had considerable sympathy with these views. As their biographies reveal most were connected in one way or another with the Scottish legal system and property ownership.

By mid-nineteenth century, Edinburgh was the location of many well-known schools, associations, clubs, and commercial and professional

institutions. It also had a major university of long-standing international repute and a financial services centre second only to London. Many of the SAE founders were connected to these organisations. They were educated at classical schools such as the Edinburgh (Royal) High School founded in 1517. This was the year Martin Luther (1483–1546) started the Protestant Reformation in Germany and seventy-six years after the founding of Eton College in England. The High School was the *alma mater* of many prominent Edinburgh citizens such as Lords Cockburn and Dundas. The school had a fearsome reputation, as [Cockburn \(1919, p. 3\)](#) testified in 1856:

In October 1787, I was sent to the High School. Having never been at a public school before, and this one being notorious for its severity and riotousness, I approached its walls with trembling, and felt dizzy when I sat down amidst above 100 new faces.

The Person to who's uncontrolled discipline I was now subjected, although a good man, an intense student, and filled, but rather in the memory than in the head, with knowledge, was as bad a schoolmaster as it is possible to fancy.

Despite or perhaps because of its rather grim reputation for strict discipline, thirty-three of the seventy-five SAE founders attended the Royal High School. A further ten studied at Edinburgh Academy, which was founded in 1823 as a competitor to the High School. Several High School alumni became directors of the Academy, as were five SAE founders. These school associations provide further evidence of the élite nature of the SAE foundation group. Many founders also attended classes in law and arts subjects at the University of Edinburgh on a part-time basis. For example, in 1844, over one thousand students matriculated at the university. One hundred and forty-eight students studied law, and nearly five hundred read literature and philosophy. Of the law students, fifty-three originated from Edinburgh. Three of the SAE founders matriculated in 1844 in the Faculties of Arts and Law.

Organisations associated with the SAE founders include the Speculative Society, an exclusive debating club founded in 1764 by six students of the University of Edinburgh “for improvement in Literary Composition and Public Speaking” including a grandfather of an SAE founder. Lawyers dominated the Speculative Society’s membership but, by 1854, seven accountants had been admitted to it, including three SAE founders. One was the Society’s President in the early 1840s. The Royal Society of Edinburgh was founded in 1783 to promote scientific thought and its Fellows included SAE founders as well as numerous relatives of founders. As witnessed in Queen Victoria’s journal of 1842, the Royal Company of Archers was the sovereign’s bodyguard in Scotland. Eleven of the SAE founders, and a

further twelve blood relations of founders, were Archers in 1853. Their Secretary at the time of the Queen Victoria's visit to Edinburgh in 1842 was an SAE founder.²⁵

The families of the SAE founders can be linked to numerous professional institutions by 1853, and these associations further suggest the group's elite nature. They include the Royal College of Surgeons (founded in 1505) in which a founder's father had been President.²⁶ The Faculty of Advocates (1532) had a founder's father and brother as its dean. A father and brother were former Presidents of the Royal College of Physicians (1681). Other fathers were, at one time or another, Fiscal, Treasurer, and Deputy Keeper of the Society of Writers to Her Majesty's Signet (1600), and President of the Society of Solicitors Before the Supreme Courts of Scotland (1784). The principal courts in Scotland are the Court of Session and the High Court of Justiciary. An SAE founder was appointed Accountant to the Court of Session in 1853 and another was Accountant and Depute Clerk of the Court of Teinds in that year.²⁷

The headquarters of many Scottish banks were located in the New Town of Edinburgh by mid-nineteenth century.²⁸ The Bank of Scotland was founded in 1695 and two of the SAE founders were members of its board of directors in 1853. The Royal Bank of Scotland was founded in 1727 and had two SAE founders as board members in the same year. In addition, the fathers of three other SAE founders and the uncle of a fourth were former directors of the Royal Bank. None of the founders were directly connected in 1853 to the British Linen Bank although a great-uncle of an SAE founder was an earlier Secretary and Manager. The Commercial Bank of Scotland was incorporated in the New Town in 1810 and its 1853 directors included two SAE founders. The National Bank of Scotland's first Manager in 1825 was the father of an SAE founder and uncle of another. It had one other SAE founder as a director in 1853. Four SAE founders were directors of the Edinburgh Savings Bank in the same year. A fifth was, successively, its Cashier, Actuary, and Manager from its foundation in 1836.²⁹ Sixteen of the SAE founders therefore had strong connections to Scotland's largest banks by mid-nineteenth century.

Insurance companies that later became household names in the financial services industry were also located in the New Town.³⁰ The Caledonian Insurance Company, for example, was founded there in 1805 and, in 1853, three SAE founders were, respectively, Manager, Secretary, and Auditor of the company. Numerous other founders and their relations held one or more of these offices or were directors in the North British & Mercantile Insurance Company (1809), City of Glasgow Assurance Company (1838),

Scottish Widows Fund (1815),³¹ Insurance Company of Scotland (1821), Edinburgh Life Assurance Company (1823), Scottish Union Insurance Company (1824), Standard Life Insurance Company (1825), Scottish Equitable Insurance Company (1831), and Life Association of Scotland (1841). Twenty-six of the seventy-five SAE founders were Secretaries or Managers of insurance companies in 1853. A further three held these offices previously and one other became a full-time Manager. Almost all SAE founders had some connection to the insurance industry.

In 1853, Edinburgh was the headquarters of the established Church of Scotland and the break-away Free Church of Scotland. Nationally known parish churches were located in both the Old and New Towns.³² For example, Saint Cuthbert's parish church and Saint Cuthbert's Free church were adjacent to both districts, and their origins can be traced to the seventh century. The boundaries of the parish of Saint Cuthbert included most of the city of Edinburgh for several centuries. Three of the SAE founders had a grandfather or father as a minister at either of the Saint Cuthbert's churches, and one other had a brother-in-law in that position. Greyfriar's parish church was founded in 1612, and the first SAE President was buried in its graveyard. In the New Town, Saint George's parish church was opened in 1811, Saint Stephen's in 1828, and Saint Luke's in 1836. Several SAE founders were deacons or elders of these churches.

SECOND CITY

Glasgow is situated on the south bank of the river Clyde in what used to be the county of Lanarkshire. The city centre is fifteen miles upstream from the river's estuary at Dumbarton in the county of Dumbartonshire. The town of Glasgow received a royal charter at the end of the twelfth century and gradually developed craft skills relating to agriculture that included metal workers (hammermen), weavers (particularly of cotton and linen), and brewers (maltmen). From these crafts emerged a structure of local government based on burgesses or bailies and institutions such as the Trades and Merchants Houses formed in 1650 and the Chamber of Commerce & Manufactures (1783).³³ Various aspects of the city's management were exercised in burgh courts, the Dean of Guild Court, and institutions such as the Faculties of Procurators (lawyers) and Physicians & Surgeons. Municipal elections were held for the first time in 1832 following the Reform Act of that year.

Glasgow was also a cultural centre, although perhaps less so than Edinburgh. The Scottish Enlightenment of the 1730s stimulated, for example, the teaching and writing on logic and moral philosophy of Adam Smith at the University of Glasgow from 1751 to 1763. His thinking was influenced by regular contacts in the city with merchants and led to his epic *Wealth of Nations* (Smith, 1776). The University of Glasgow was founded in 1451 and, from 1459 to 1870, situated in the High Street of Glasgow. In 1870, it moved to Gilmorehill in the West End of the city and the High Street premises became a railway station. John Anderson (1726–96) was Professor of Natural Philosophy at the University of Glasgow and founded the Andersonian University in 1795. It became an important source of training for merchants, manufacturers, and professionals in Glasgow.³⁴ The city's grammar school was opened in the early fourteenth century under the auspices of Glasgow Cathedral. It was restructured in 1788 and became the Glasgow High School in 1834, managed by the Town Council and with a focus on English, mathematics, and languages instead of traditional Greek and Latin syllabi. Glasgow Academy was created in 1846 and Allan Glen's School in 1853. In 1816, there were more than one hundred and fifty schools in Glasgow. By 1872, this figure had increased to nearly two hundred and thirty. The proportion of the city's population at school during the period remained stable at approximately one-sixth. Merchants founded the Glasgow Atheneum in 1847 to assist in educational development and intellectual discussion for the "commercial classes."³⁵ The Glasgow Gas Light Company operated from 1818 with initial insurance problems for residential users because of the risk of fire.

By mid-seventeenth century, the population of Glasgow was approximately ten thousand individuals and grew steadily over the next two centuries, reaching eighty-four thousand by 1801 and three hundred and forty-five thousand by 1851. The area of the city also expanded, from one thousand eight hundred acres in 1801 to five thousand acres by 1846. Paradoxically, the number of residences in Glasgow dropped from twenty-one thousand in 1801 to twelve thousand fifty years later due to migration and poverty in the city. Communication with the rest of Scotland changed beyond recognition over a similar period. From 1749, regular coaches to Edinburgh took twelve hours to complete the journey and, from 1758, coach trips to London were possible in seven days. The Forth & Clyde Canal opened in 1783 and allowed relatively rapid movement of goods between the east and west coasts of the central belt of Scotland. The mail coach to London from 1789 delivered its cargo in less than three days. Bridges across the River Clyde such as the Jamaica Bridge in 1772 facilitated north-south

transportation in the city. Railway lines to Edinburgh (in 1842) and London (1848) were opened.

These figures reflect the successes and the failures of Glasgow. Predominance in crafts made it the second city of Scotland by 1700 and it became a major British gateway to trade with North America and the West Indies. The first significant development was trade in tobacco with the English colonies of Virginia, Maryland, and North Carolina. By 1765, Glasgow was the UK's leading tobacco port and one of the main tobacco centres in Europe. This success was due to commercial efficiencies, speedy trans-Atlantic voyages and turn-rounds, and low unit costs. Tobacco merchants were the lords and masters of the city.³⁶ At least one IAAG founder owed his family's fortune to tobacco. Other founder families traded in commodities including coffee, cocoa, rice, sugar, and rum. Ports adjacent to Glasgow, such as Greenock and Port Glasgow, benefited from this trade. With the advent of the Industrial Revolution, however, merchant wealth, craft skills, access to raw materials, and harbour and dock facilities came together in Glasgow and her neighbour towns to create an industrial centre of world ranking. It would have been surprising not to have found public accountancy emerging as part of this evolutionary development.

The period from 1760 to 1830 witnessed a seed change in the West of Scotland from agricultural crafts to industrial manufacturing. The American War of Independence in the early 1770s severely dented the tobacco trade and it never recovered. Glasgow merchants began to invest in manufacturing of products such as cotton and linen cloth, glass, leather, beer, bleaches and dyes, and most importantly, iron and steel. Imported technologies were adapted and developed. Glasgow's dependence on shipping for trade led to shipbuilding and steam engine manufacture. Railway expansion created demand for lines and equipment. The largest locomotive works in the world were built at Cowlares and Saint Rollox in the village of Springburn to the north of Glasgow. They supplied the Edinburgh & Glasgow and Caledonian Railway Companies. Four main-line stations were erected in the city. Banks such as the Ship Bank (in 1752) and Thistle Bank (1761) were formed to provide the financial engine for this industry, and immigrants, especially from Ireland, became essential to its survival and success.

By 1800, Glasgow was styled the second city of the British Empire after London. Trade involved challenging the Honourable East India Company (HEIC) in the Far East as well as maintaining traditional areas such as the West Indies. By 1851, there were sixty thousand Irish migrants living in Glasgow and seventeen thousand ships delivered one and one-half million

tons of goods to its port. Glasgow merchants became ship builders as well as ship owners. Middle-class suburbs were moving west from the old city centre located around the High Street, Salt Market, Trongate, and Gallowgate to more recent thoroughfares such as Saint Vincent Street, Regent Street, and Bath Street, and the area around Blythswood Square. These streets and those in districts such as Saint George's Cross, Charing Cross, and Kelvingrove, mimicked Edinburgh's New Town and provided offices and residences for many IAAG founders later in their careers.

Under the supervision of the Glasgow Chamber of Commerce in the 1840s, the city centre was rebuilt around George Square with new public buildings for government, trade, commerce and banking, and church. James Cleland (1770–1840), a cabinet-maker and Glasgow's first Superintendent of Public Works in 1814, had previously managed a radical change in public facilities such as Glasgow Green as well as improved sanitation and policing in the city. Glasgow's first Inspector of Cleaning was appointed in 1843, although typhus in 1847 and cholera in 1848 and 1853 caused thousands of deaths. Compulsory vaccination against small pox for infants was introduced in 1853 but was not enforced. It was not until 1859 that the city received a fresh water supply from Loch Katrine.

In 1849, Queen Victoria and Prince Albert visited Glasgow and became the first royal guests of the city since the Duke of York, later King James II (1633–1701), in 1681. The Queen had previously visited Dumbarton in 1847 and the Lord Provost and Town Council of Glasgow sailed down the River Clyde to greet her there. In 1849, Victoria and Albert entered Glasgow – although the timing of the visit was not known by the Town Council until a few hours before arrival. The royal yacht “Fairy” sailed up the River Clyde to Glasgow and an estimated crowd of four hundred thousand individuals. The royal party was received at a mooring in West Street by Lord Provost James Anderson (1800–64), who was promptly knighted before escorting the royal party to the cathedral, university, and Queen Street railway station for the journey to Perth en route to the royal residence at Balmoral in Aberdeenshire. According to the Town Council minutes of the time, the procession included two troops of Glasgow Yeomanry, six troops of police cavalry, two further “strong bodies of the police,” two detachments of the Celtic Society, two troops of the Queen's Cavalry, fourteen horse-drawn carriages containing local dignitaries, and the royal carriage. The streets were highly decorated and the procession quickly moved to the railway station for the completion of the journey to Balmoral. When the train departed, the local dignitaries (who included three of the IAAG founders who were bailies or town councillors) had a lavish dinner in the town hall. The

Queen expressed pleasure at seeing a newly erected statue of the Duke of Wellington from her carriage.

The previous year of 1848 had been “one of the most gloomy, if not darkest, of all the years of Victoria’s long and happy reign” (Somerville, 1891, p. 67). There was a severe economic depression with stagnant trade and a poor harvest, including the failure of the Irish potato crop. This was a “winter of discontent, hardship, and misery which had not been equalled in this country within the memory of any of its inhabitants.” Employees in the cotton industry starved as all Glasgow factories were closed. These were the “essentials of rebellion” (Somerville, 1891, p. 48) and had at least a decade of history. The Riot Act was read before a conflict between troops and citizens in the Glasgow district of Bridgeton in 1848. Property valued at more than seven thousand pounds was destroyed or stolen and its restitution was completed by a special tax assessment on the residents of Glasgow.

This was not the first sign of unrest in Glasgow in the nineteenth century. In 1837, there had been a fourteen-week strike by cotton workers and, in 1839, Anthony Ashley Cooper (1801–85), seventh Earl of Shaftesbury, complained to parliament about housing conditions in the city.³⁷ Citizens traded in human dung heaps (“middens”) created by lack of toilets in 1842. Organised street fights by gangs were common. There was also considerable public antipathy by 1850 to Irish immigrants who were often blamed for the poor health and housing conditions in the city. However, many wealthy Glasgow citizens were in many respects no better off than their poor neighbours because of lack of sanitation, and these would have included many of the IAAG founders. In 1853, the forty-nine founders were located for business purposes in an area of a few hundred square metres to the west of the Royal Exchange in the centre of Glasgow. One half practiced in Buchanan Street and Saint Vincent Street.

The year 1850 was one that Michie (1981, p. 141) describes as the beginning of the “pervasion” of joint stock companies. These legal entities were created for public investment in services as diverse as railways, tramways, shipping, gas, water, hydroponics, theatres, public halls, and steam baths. There were relatively few industrial companies and, by the early 1850s, the stock market was in the doldrums and would not expand again until the 1860s and 1870s. Several IAAG founders were stockbrokers and affected by this recession. Twelve founders were founding members of the Glasgow Stock Exchange Association in 1844 and a further seventeen were admitted to this body between 1845 and 1853. Many Glasgow businessmen lost considerable sums of money in the “railway mania” in the 1840s. Thus, by the time of Queen Victoria’s visit in 1848, there was a substantial belief

within Glasgow's commercial community that Scottish law was not well suited to contemporary economic conditions. The Glasgow Law Amendment Society had been formed and was supported by the Merchants' House, the Chamber of Commerce, individual leaders of the business community, and Glasgow's main newspapers such as the *Glasgow Herald*. However, changing Scottish law to a model that accommodated English merchants was not an option for public accountants practicing as such in Glasgow and Edinburgh. They were intent on maintaining their monopoly of court-related services in bankruptcy and liquidation.

PART II

THE FOUNDATIONS

IN THE BEGINNING A LETTER

The Court of the Lord Lyon King of Arms matriculated the heraldic arms of Institute of Chartered Accountants of Scotland (ICAS) in 1953.¹ This formal act completed a historical process that started in the New Town of Edinburgh in 1853 with the formation of the IAE and culminated in the creation of ICAS by the amalgamation of the SAE, IAAG, and SAA in 1951. The arms depict a heraldic combination of the cross of Saint Andrew of Scotland, a medieval accountant's exchequer table, two gold globes representing money, and three towers signifying the cities of Aberdeen, Edinburgh, and Glasgow. The Latin motto is *Quaere Verum* or "Seek the Truth." These elements provide a framework for this study of the SAE, IAAG, and SAA founders. They worked at their "exchequer" tables in the financial services sector of the cities of Edinburgh, Glasgow, and Aberdeen. They were also the first accountants in the English-speaking world to "seek the truth" as public accountants within the modern professional shelter of an institution incorporated with a royal charter.

Edinburgh was particularly associated with the provision of accounting services for many years prior to the SAE foundation. As previously stated, the Act of Union of 1707 provided considerable new economic trade for Scotland because of its access to markets in England and the UK's colonies. In addition, the Scottish Enlightenment included scientific advances to improve the country's agriculture and manufacturing industry. The emergence of what Mephram (1988, p. 18) describes as the "capitalist spirit" also resulted in developments in accounting thought and practice. Bookkeeping was a formal part of the curriculum taught in Edinburgh schools by mid-eighteenth century. For example, there were twenty-seven teachers of bookkeeping in Edinburgh by 1800. Many also practiced as public accountants. There were thirty-nine in the city in 1800. Twenty-three, however, were also lawyers or had a legal background. Despite this presence, there is no

evidence of any institutional structure prior to 1853 to support this emerging profession.²

In Glasgow, by contrast, there were relatively few designated public accountants. The latter occupation was typically combined with that of merchant or stockbroker prior to 1840. Oliver and Boyd's Glasgow supplement to the *Edinburgh Almanac* for 1829, for example, provides no mention of the occupation of accountant in the city whereas there are eighty accountants listed in Edinburgh as part of the section devoted to the legal profession and the courts.

Monday the seventeenth day of January 1853 marks the chronological beginning of the process to institutionalise public accountancy. As a day, it was remarkably similar to any January day in Edinburgh today. According to *The Scotsman* newspaper of the eighteenth day of January, the countryside surrounding Edinburgh was flooded due to heavy rainfall, and several railway crashes were dominating the national news. There was a fatal accident inquiry into a rail crash at Oxford, a Caledonian Railway Company train had crashed at Hamilton near Glasgow, and there was an accident involving a mail train at Peterborough to the north of London. Several meetings took place in Edinburgh on the seventeenth of January including the Royal Infirmary Fund, Edinburgh Chamber of Commerce, and City Paving Board. At least two SAE founders were entitled to attend these meetings. One founder was the Treasurer of the City Paving Board and another was a director of the Chamber of Commerce. A musical evening at the Hopetoun Rooms featured a Hungarian pianist. January 1853 was also the month in which Franklin Pierce (1804–69) was inaugurated as the fourteenth President of the US,³ and the UK was about to combine with Turkey in the Crimean War against Russia. Queen Victoria's seventh child was born later in 1853 with the use of chloroform – a technique pioneered by an Edinburgh physician, Professor Sir James Young Simpson (1811–70). The Queen's Scottish residence at Balmoral in Aberdeenshire was rebuilt in 1853.

On the seventeenth day of January, four days before his thirty-fourth birthday, Alexander Weir Robertson composed a letter to fourteen other accountants practicing publicly at that time in Edinburgh. Robertson had strong family connections to three of the main pillars of Scottish society in mid-nineteenth century – the landed gentry, the church, and the legal profession. His paternal and maternal grandfathers were, respectively, a Writer to the Signet and a Church of Scotland minister who also owned land in West Lothian. His father was a Writer to the Signet, and a great-uncle and uncle were landed gentry. A further uncle was an Advocate and Lord of Session, and his father-in-law was a Church of Scotland minister. Robertson

was the Edinburgh Manager of the Minerva Life Assurance Company, a London-based insurance company established in 1836 that merged with the Edinburgh-based Standard Life Assurance Company in 1864. Insurance was a major industry in Edinburgh in the nineteenth century and, as mentioned previously, public accountants were often managers, secretaries, actuaries, directors, or auditors of insurance companies.⁴

Robertson had been in practice as a public accountant since 1842. His letter was addressed from his chambers at number fifteen Dundas Street in the New Town, and contained the following invitation (Brown, 1905, p. 203):

Several gentlemen connected with our profession have resolved to bring about some definite arrangement for uniting the professional Accountants in Edinburgh, and should you be favourable thereto I have to request your attendance in my Chambers here on Thursday next, the 20th Inst., at 2 o'clock.

It is unclear exactly which Edinburgh accountants Robertson included in his phrase “several gentlemen connected with our profession.” However, every accountant addressed by the letter was admitted to membership of the IAE in 1853. In addition, fourteen future IAE members were associated as partners or employees of the letter’s addressees. In total, therefore, twenty-nine of the one hundred and thirty-two accountants listed in Oliver and Boyd’s *Edinburgh Almanac* for 1853–54 were connected directly or indirectly with the first explicit step in the institutionalisation of modern public accountancy. The letter suggests that the initiative had not only been discussed previously, but also that the post-discussion events involved a pre-determined subset of accountants in Edinburgh. It is therefore reasonable to argue that the SAE formation was a socially closed affair involving an élite group of accountants.⁵

All men addressed by Robertson’s invitation were experienced public accountancy practitioners. Their average age was approximately forty-three years, average practice experience approximately eighteen years, and most men provided court-related accounting services.⁶ They were not the only members of the élite group. For example, senior partners of two of Edinburgh’s most respected public accountancy firms of the time, James Brown of Brown & Pearson and David Lindsay and George Auldjo Esson of Lindsay & Esson were not invited to the meeting. Despite his absence, James Brown became first President of the SAE. By 1853, Brown was coming to the end of a long and distinguished professional career in Edinburgh and, as with Alexander Weir Robertson, had strong connections to the landed gentry, Church of Scotland, and legal profession. Brown’s grandfather was

Moderator of the General Assembly of the Church of Scotland in 1777, and his father a well-known minister in a parish south of Edinburgh. He also had two brothers who were ministers. Donald Lindsay, senior partner in Lindsay & Esson, was the father and brother of landed gentry in Angus-shire. He had a brother, John Mackenzie Lindsay (1792–1873), a Writer to the Signet, who was Principal Clerk of the Court of Session in 1853 and would become Director of Chancery in 1858.

Seven of Robertson's fourteen addressees attended the meeting in his chambers on the twentieth day of January 1853. Five members of this group were later elected as initial IAE officers or Council members, including Robertson as Secretary and Kenneth Mackenzie as Treasurer. Mackenzie was the son of Richard Mackenzie (1780–1850) of Dolphinton in Lanarkshire, Depute-Keeper of the Signet and landed gentleman, and brother of two Writers to the Signet and a Doctor of Medicine. Archibald Borthwick was invited to chair the meeting. He was a member of titled family dating from 1452. The third Lord Borthwick was killed at Battle of Flodden in Northumberland in 1513 fighting for King James IV (1473–1513) against the army of King Henry VIII (1491–1547) of England commanded by Thomas Howard (1443–1524), the Earl of Surrey. The title lay dormant for nearly a century and was disputed for more than a further one hundred years by various Borthwicks. Archibald Borthwick's father was the first Manager of the National Bank of Scotland and a well-known Edinburgh merchant. An uncle, James Borthwick, Manager of the North British Fire & Life Insurance Company, was involved in the initial formation of the IAE.

Eight men attended the first meeting to discuss and revise a draft constitution and rules for the proposed IAE. Further revisions were made at a second meeting on the following day and also at number fifteen Dundas Street. The total attending the second meeting was thirteen and included four men not associated with Robertson's invitation letter. Again allowing for partnership connections, their inclusion in the second meeting expands the possible foundation group from twenty-nine to thirty-four individuals.

The second meeting agreed that its participants would ([Brown, 1905, pp. 204, 205](#)):

Form themselves into sections and arrange to wait upon those who were to be requested to join the Institute who had not yet been seen; and to report to Mr. Robertson so as to complete the roll of members with as little delay as possible.

This decision reinforces the impression of closed events. By the next meeting on Monday, the thirty-first day of January, the initial recruitment process appears to have been complete. Forty-seven men attended the third meeting