Quaker accountability regimes: The case of the Richardson family networks, 1840 - 1914

Abstract

Purpose – This paper aims to explore the development of the accountability ideals and practices of Quaker industrialists during the period 1840 – 1914.

Design/methodology/approach – The research employs a case study approach and draws on the extensive archives of Quaker industrialists in the Richardson family networks, British Parliamentary Papers and the Religious Society of Friends together with relevant contemporary and current literature.

Findings – Friends shed their position as Enemies of the State and obtained status and accountabilities undifferentiated from those of non-Quakers. The reciprocal influences of an increasingly complex business environment and radical changes in religious beliefs and practices combined to shift accountabilities from the Quaker Meeting House to newly established legal accountability mechanisms. Static Quaker organization structures and accountability processes were ineffective in a rapidly changing world. Decision-making was susceptible to the domination of the large Richardson family networks in the Newcastle Meeting House. This research found no evidence of Quaker corporate social accountability through action in the Richardson family networks and it questions the validity of this concept. The motivations underlying Quakers' personal philanthropy and social activism were multiple and complex, extending far beyond accountabilities driven by religious belief.

Originality/value –This research has originality and value as a study of continuity and change in Quaker accountability regimes during a period that encompassed fundamental changes in Quakerism and its orthopraxy, and their business, social and political environments.

Keywords – Accountability, orthopraxy, organization, religion, Quaker, industry, Richardson family networks

Paper type – Research paper

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Introduction

There is a developing literature on the roles of accountability in the relationship between religion and economic activity (e.g. Hardy and Ballis, 2013; Jacobs and Walker, 2004; McKinlay and Mutch, 2015; Parker, 2014). This research seeks to add to the literature by examining accountability in relation to industrialists who were Quakers, that is, members of the Religious Society of Friends, or simply Friends, over the period 1840 - 1914. Although a minority religion comprising only c.0.2 per cent of the British population throughout the research period, Quakerism is worthy of investigation: when 'it comes to religion there is little correlation between size and influence' (Woronoff, 2012, p. ix). Quakers 'dominated the list of top firms in Britain in the eighteenth century' (da Silva Lopes, 2016, p. 461), 'dominated the economic canvas' (Cadbury, 2014, p. xi) of the British Industrial Revolution, and were at the forefront of British business throughout the nineteenth-early twentieth centuries (King, 2014). Edwards-Delancey (1985, p. 12) notes that 'accountability and its meaning or interpretation' have been critical throughout Quaker history. However, although the accounting and business history literature related to Quakers (e.g. Freeman, 2015; Funnell and Williams, 2014; Walvin, 1997) has examined cost accounting, philanthropy and enlightened employment practices it has paid little attention to issues of accountability, Parker's (2014) consideration of Quaker corporate social accountability through action being a rather isolated exception. This article addresses the research gap by its examination of Quaker accountability regimes through a construction of case studies of industrialists in the networks of the Richardson family of Newcastle Upon Tyne (Newcastle). The authors selected Newcastle and the Richardson networks as a focus of study for three reasons. First, Newcastle had an active Quaker community throughout the research period and the Richardson family networks were very influential within it. Second, Newcastle was an economically important and compact geographical area, enabling research within a distinct religious, social, business, and political context, and the Richardsons were highly successful in business within it. Third, relevant literatures and public archives were accessible.

The objective of this research is to investigate the accountability regimes of Quaker industrialists in the Richardson family networks over the period 1840 – 1914. The authors seek to achieve this objective by employing a robust typology (Mashaw, 2006) that enables the examination of accountability regimes in terms of public governance, the market place and the socio-religious realm. This research intends to contribute to knowledge in five respects. First, through an examination of the relationship between Quakers organizational processes and accountability structures and a changing environment. Second, by considering Quaker decision-making processes in the context of a large family network, such as the Richardsons, operating within a small organization, such as the Newcastle Quaker Meeting House. Third, by an analysis of the impact of Quaker religious beliefs and orthopraxy on attitudes and approaches to accountability. Fourth, by researching Quaker corporate social accountability through action in the Richardson family networks. Fifth, by examining the motivations underlying Quakers philanthropy and social activism in relation to accountabilities driven by religious belief.

This research seeks to contribute to theoretical development in two ways. First, by extending Mashaw's (2006, p. 116) 'conceptual framework of accountability', which is based on a typology of accounting regimes, in application to a socio-religious context to find whether or not it retains its

'robustness [and] its applicability' (Hardy and Ballis, 2013, p. 559) in this setting. Second, this research seeks to examine the validity of Parker's (2014) concept of Quaker corporate social accountability through action as a means of furthering 'a theoretical accountability discourse' (Parker, 2014, p.634).

The remainder of this article is presented in eight further sections: Theoretical framework; Methodology; The context: Quaker accountability regimes; The Richardson family networks; Phase 1: Accountability regimes, Evangelical Quakerism and the Age of Capital, 1840 – 1860; Phase 2: Accountability regimes, Liberal Quakerism and the Second British Industrial Revolution, 1860 – 1914; Discussion and Conclusions; and Further research.

Theoretical framework

Accountability is 'a broad concept, one that extends beyond formal accounts' (Jacobs and Walker (2004, p. 362). Rooted in principal-agent theory, much of the recent literature focuses on accountability as the 'giving and demanding of reasons for conduct' (Roberts and Scapens, 1985, p. 447), the passing of judgement on this conduct and the imposition of sanctions in the case of a negative judgement (Bovens, 2007, pp. 184-185). However, Mansbridge (2016, pp. 58 – 59) argues that alternatives to sanction-based accountability exist in contexts where potential agents 'already want to do much of what the principals want them to do'. In these contexts, the principal emphasises *ex ante* selection of the agent rather than *ex post* monitoring and sanctioning. Thus, accountability systems may have 'a *selection core* and a *sanction periphery*, with some balance between trust- and sanction-based accountability' (Mansbridge, 2016, pp. 58 – 59).

In the stream of literature relating specifically to accountability and religion (e.g. Hardy and Ballis, 2013; Jacobs and Walker, 2004), Laughlin (1990) developed the concept of a sacred-secular divide in a study of accountability in the Church of England. However, Hardy and Ballis (2005, p. 38) found that the notion of a sacred-secular divide 'obfuscates the various ways that non-religious activities can be utilised to facilitate religious belief and practice'. Mutch (2016, p. 940) notes that it is necessary to 'recognize the importance of what is often hidden in considerations of religion, [that is] the organizing practices that [need] to be in place to put belief into action'. McKinlay and Mutch (2015, p. 241) emphasise that 'only by examining the *practices* of individuals and [religious] institutions can we adequately address [the particular issue of] Church governance practices as forms of accountability'. Accountability processes centred on the individual may also entail the construction of collective identities, and religious accountability is a social practice embedded within a particular setting. Mashaw (2006) developed a 'conceptual framework of accountability' (2006, p. 116) and noted (2006, p. 119) that:

> At a high level of generality . . . accountability regimes [are] roughly of three types: those associated with public governance; those that police the market place; and those that inhabit the non-governmental, non-market social realm.

Thus, the authors base their typology on these three types of regime in order to categorise, investigate and assess relevant data. They extend Mashhaw's conceptual framework by configuring the 'non-market social realm' as the 'socio-religious realm' in order to include accountability issues related to the Religious Society of Friends and, in this context, they examine Parker's (2014) concept of corporate social accountability through action. Religion may shape industrialists as 'accountable creatures' (McKinlay and Mutch, 2015), embracing not only economic practice, but also 'the social' (Parker, 2014,

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p. 635), the moral, and the common good (Sinclair, 1995) owing ultimate accountability to 'God or . . . conscience' (Bovens, 2007, p. 184) as mediated by the church. In considering nineteenth century industrialists such as the Quaker George Cadbury, Parker (2014, p. 636) states that 'their beliefs impelled them to focus upon their accountability to God and to their fellow human beings [in the knowledge of] their conscience and their "heart" being totally open to God's view and judgement'. Raistrick (1938 [1988, p. 95]) argues that the benign Quaker influence in ownership and management caused the London (Quaker) Lead Company to go beyond philanthropy and engage in the altruistic provision of industrial welfare. In his book *Two Centuries of Industrial Welfare: The London (Quaker) Lead Company, 1692 – 1905,* Raistrick (1938 [1988, p. 18) states that the period 1835 – 1862 'can be taken as the best period of the social activities of the Company'. These social activities included 'building villages . . . providing schools, shops, subsidized food and medical attention' (inside front cover) for workers and their families. Walvin (1997, p. 179) contends that the struggles of Quaker employers to resolve 'the conflict between money and morals as their businesses thrived' led them to become engaged in 'industrial philanthropy [inspired by] the ethical code of the Society of Friends'. He argues that, as a result, Quakers were enlightened employers, deeply concerned for the welfare of their employees and for the amelioration of the human and social problems associated with industrialisation. In particular, Isichei (1970, p. 257) states that, from the latter part of the nineteenth century, Quaker industrialists Joseph Rowntree and George Cadbury enacted their beliefs that 'the first claimants on benevolence should be the workers who helped create the wealth which made benevolence possible'. Parker (2014) develops the concept of corporate social accountability through action, noting (p. 633) that 'the exercise of social responsibility and accountability [is] not confined to formal reports or discourses, but to the observable actions of corporate actors'. He argues (2014, p. 640) that the actions of George Cadbury (1839 – 1922) resulted in significant welfare provision for his workers and their families, including: a model village; a hospital; medical and dental services; convalescent homes; and accident and fire prevention procedures. Parker (2014, p.634) contends that industrialists such as Cadbury 'saw themselves as accountable to their God and faith community, to their family, to the loyalty of their employees and to their wider community'.

In this research, we consider the themes noted above by examining the beliefs and practices inherent in the accountabilities of industrialists who were members of the Religious Society of Friends.

Methodology

The authors undertook a comprehensive literature review of Quaker history (e.g. Allen, 2015; Dandelion, 2007; Healey, 2015) through until 1914, a significant turning point in world affairs. They identified the key role of accountability in Quakerism (e.g. Edwards-Delancey, 1985; Isichei, 1970) and undertook a review of the accountability literature in general and religious settings (e.g. Bovens, 2007; Mashaw, 2006; Parker, 2014; Roberts and Scapens, 1985).

Much of the accounting and business history literature related to Quakerism (e.g. Funnell and Williams, 2014; Parker, 2014) assumes it as a steady, static set of beliefs and practices but, in fact, throughout its history Quakerism has been subject to change and crisis (Dandelion, 2007). The authors have adopted Langley's (1999, p. 691) 'philosophy . . . that to understand how and why events played out over time, we must examine them directly'. In order to examine the accountability implications of the forces of continuity, change and crisis, they have focused their research particularly on the accountability regimes of Quaker industrialists in Newcastle. They carried out an initial review of the

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history of Quakerism in Newcastle (e.g. Sansbury, 1998) and noted that the Richardson family networks were prominent in the Religious Society of Friends and in industry. Focusing on accountability regimes, the authors studied the substantial literature (e.g. O'Donnell, 1999; O'Donnell, 2003) relating to the Richardson family and its networks, including autobiography (Richardson, Wigham, J., 1911) and biography (e.g. Steel, 1899), and they identified and conducted detailed research in the relevant archives. The authors researched the business archives of E. & J. Richardson, leatherworkers (TWA DS.RLW); Swan Hunter and Wigham Richardson Shipbuilders (TWA DS.SWH); and the Newcastle Upon Tyne Electric Supply Company (TWA DU.EB). Furthermore, they examined additional archives related to the Richardson family business networks in: British Parliamentary Papers (BPP); the *Mauretania* Archive (TWA *Mauretania* Archive); the Newcastle records of the Religious Society of Friends (TWA RSF.MF); and Newcastle University Special Collections (NU SC).

The authors adopted Langley's (1999) methodology for the analysis of process data. First, they prepared an analysis of Quaker accountability regimes during the period 1650 - 1914. They employed an iterative approach, and examined the literatures on accountability, Quaker history, and the Religious Society of Friends to draw out salient features of Quaker industrialists' accountability regimes. Second, the authors identified the rise of the Richardson family networks in the nineteenth century; examined the literature and archive records relating to them; and constructed a narrative of their accountability regimes. Third, in order to 'overcome the overwhelming nature of boundaryless, dynamic and multi-level process data' (Langley, 1999, p. 694), the authors adopted a 'temporal bracketing strategy [as] a way of structuring' (Langley, 1999, p. 703) this narrative into a 'linear sequence of "phases" that [occurred] over time' (Langley, 1991, pp. 691 – 692). They identified two distinct phases as the Richardson family networks developed up to 1914, by identifying and examining the significant 'events, activities and choices' (Langley, 1999, p. 692) that marked and delineated accountability regimes. Phase 1, 1840 - 1860, was a period of Evangelical Quakerism during an '*Age of Capital*' (Hobsbawm, 1985, p. 13). During this phase, the Richardson family were active philanthropists and, also, they diversified their business interests and became implicated in an international financial crisis. Phase 2, 1860 – 1914, was the period of Liberal Quakerism and the Second British Industrial Revolution. Quaker religion and practices underwent a transformation as Friends sought to survive in a rapidly changing world. The Richardson family networks founded and developed world-leading limited companies in new industries of the Second British Industrial Revolution (McGovern and McLean, 2016; McLean and McGovern, 2017). The authors constructed rich case studies of individual industrialists in the Richardson family networks in these two phases by collecting and utilising 'fine-grained qualitative data' (Langley, 1999, p. 691).

The authors recognised that their three categories of public governance, the socio-religious realm and the market place are 'fuzzy at the margins . . .[and] Most actors operate within overlapping [and] fluid accountability regimes' (Mashaw, 2006, p. 130). Thus, the research and its case studies are not developed within these three strictly-demarcated categories. Instead, the research is developed holistically and then the conceptual framework of accountability regimes is employed in the *Discussion and Conclusions* section in order to identify and assess continuities and changes over time in the accountability regimes of Quaker industrialists of the Richardson family networks. In examining the socio-religious accountabilities of these industrialists, the authors also present a critique of Parker's (2014) concept of corporate social accountability through action as applied to Quakers.

The context: Quaker accountability regimes

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Public governance

Quakerism arose in the 1650s and it became enmeshed in a web of accountabilities with the State. Early Quakerism was 'a mystical branch of Protestantism' (Sahle, 2018, p. 420) and its opposition to the Established Church (Allen, 2015, p. 31; Collins, 2002, p. 81) led the State to judge Friends as Enemies of the State, hold them accountable and impose harsh sanctions on them (Raistrick 1950 [1968]). The Corporation Act of 1661 and the Test Act of 1673 effectively barred Quakers from public life, English universities and many professions. After the deaths of the first generation of Quaker founders and apostles, accountability relationships with the State changed as new leaders came to the helm of Quakerism. The new leaders adopted a strategy of Quietism (Allen, 2015): 'Quakers wanted to appear as inoffensive as possible [and they developed] a revised image of Quakerism as innocuous' (Healey, 2015, p. 49). The State responded by introducing new legislation, such as the Act of Toleration of 1689 (Allen, 2015, p. 37), that provided Friends with a degree of respectability, eased sanctions and ameliorated the position of Quakers in society (Dandelion, 2007, p. 54). Quaker-State relationships continued to improve through into the nineteenth century and further sanctions were lifted with repeal of the Corporation and Test Acts in 1828. Following earlier disapproval, Quakers began to engage with party politics in the early nineteenth century, entering local and national government (Isichei, 1970, p. 195) and becoming subject to electoral accountability.

The socio-religious realm

Membership of the Religious Society of Friends peaked at c.100,000 in c.1700 but by it fell to c.16,200 in 1840 and fell further to c.14,000 in 1860 (Field, 2012, pp. 700-701; Isichei, 1970, pp. 112 – 113). Between 1860 and 1900, membership increased by c.25 per cent, although the general population expanded by 43 per cent (Isichei, 1970, pp. 112 – 113). In the nineteenth century, Friends were predominantly middle class, well-educated and engaged in business. The organisation of Quakers in Britain displayed significant continuity, being essentially the same in 1914 as it had been in 1685 (Collins, 2002, p. 82). The Meetings structure was fundamental to Quaker organization. Meetings were assemblies of Friends gathered face-to-face and they may be represented as a pyramid structure (Allen, 2015; Dandelion, 2007). At the base of the pyramid were local Preparative Meetings made up of representatives from local congregations. The main function of each local Preparative Meeting was to appoint representatives to the next higher level of the pyramid, a district Monthly Meeting. Monthly Meetings 'exercised many important executive functions' (Isichei, 1970, p. 71). Men and women had separate Monthly Meetings and the final decision on disciplinary matters such as "disownment", that is expulsion, was reserved for the men's Monthly Meeting. In turn, each district Monthly Meeting appointed representatives to a regional Quarterly Meeting that acted a conduit for communication between the Monthly Meetings and the London Yearly Meeting, the parliament of British Quakerism, which every adult Quaker was entitled to attend. The London Yearly Meeting sent "advices" detailing practices that Quakers were to be held accountable for down the organizational chain to the Quarterly Meeting and thence to the Monthly and Preparative Meetings. In 1851, there were c.15,000 Quakers in England and Wales and there were 346 local Preparative Meetings, 86 district Monthly Meetings, 26 regional Quarterly Meetings and the London Yearly Meeting (Isichei, 1970, p.72).

There was a high degree of continuity in Quaker practices and beliefs until c.1860, when radical changes were introduced. From the beginnings of Quakerism, organizational authority took

precedence over individual perspectives (Allen, 2015, p. 36; Moore, 2015; O'Donnell, 2015) and was enforced by 'an increasingly rigid discipline [and] the codification of right action' (Collins, 2002, p. 81). Detailed "advices" regarding personal and social behaviour were issued in order to codify orthopraxy, or right practice, and provide a basis for individual accountability. Monthly Meetings could purchase the "Book of Discipline", in which these "advices" were drawn together, and the "advices" were available to individual Quakers as the "Book of Extracts": 'Little by little every aspect of Friends' day-to-day behaviour was brought under the microscopic attention of their Elders and Overseers' (Collins, 2002, p. 86).

Each Monthly Meeting appointed its own Elders and Overseers. Elders supervised religious ministry and offered advice to the Monthly Meeting, Eldership being an honorary position awarded for life. Overseers were subject to periodic re-appointment by their Monthly Meeting and Isichei (1970, p. 102) notes that they

> were essentially disciplinarians and detectives. They investigated infringements of Quaker rules, or cases of moral delinquency, reproving the culprit, or, if the case was sufficiently serious, reporting it to the Monthly Meeting.

In a practice analogous to religious ritual, the 'culprit' was required to attend a Monthly Meeting where the alleged serious disciplinary issue was to be considered. However, if he failed to attend the matter was dealt with *in absentia*. Two forms of sanction were available to the Meeting in holding Friends accountable. First, 'there were self-condemnations. These constituted public repentance by Friends for a breach of discipline . . . few of those who demonstrated repentance were later disowned. The second and most important type of sanction was disownment' (Sahle, 2018, p. 420). In holding Friends accountable, the Monthly Meeting employed Quakers' distinctive form of decision-making, designed to avoid the tyranny of the majority. The Clerk to the Meeting was appointed annually and played a pivotal role in the decision-making process. All in attendance at a Meeting were allowed to speak on an issue under debate. However, at the end of debate, the decision was not taken by voting. Instead, the Clerk formulated a decision based on his determination of 'the sense of the Meeting [given] not only the numbers on each side, but the standing of the speakers and the value of their contribution' (Isichei, 1970, p. 78). The Clerk then prepared a written minute of the matter. Such detailed record-keeping was an important element in Quaker organization and provided a 'moral valency to right practice and marked the cost to individual Friends [and] constantly guided [Friends] towards right action, as defined by the group' (Collins, 2002, p.84), hence re-enforcing accountability processes.

Until the late nineteenth century, English Quakerism paid little attention as to the nature of the business in which money was earned but it placed strict limits on how it was spent. Meetings held individuals accountable for their behaviour: 'dancing, novel reading, music, the theatre and the visual arts were all sternly prohibited, and teetotalism progressed rapidly' (Isichei, 1964, p. 209). After c.1860, Friends responded to low membership and changes in the wider British religious, social, political and economic environment by beginning a transformation of Quakerism. Led by 'a group of young men from important evangelical families' (Frost, 2015, p. 79), Quakerism began a transition from Evangelicalism to Liberalism. During the late nineteenth - early twentieth centuries, Liberal Quakers sought to 'affirm Christianity, remain Quaker, be relevant to society, and accept the findings of science' (Frost, 2015, p. 79). Up to c.1860, Quakerism had been a mystical religion with a core tenet

of the Inner Light (Hinds, 2008, pp. 858-859)) but after 1860 this Inner Light became 'identified with human conscience' (Spencer, 2015, p. 147).

The accession of Liberal Quakerism after 1860 was 'rapid and complete' (Dandelion, 2007, pp. 118-119) and it brought profound change. Quakers adopted the decision of the 1859 Yearly Meeting in which the Clerk noted that each Quaker 'is primarily responsible to Christ and not to the Church [that is, the Religious Society of Friends]' (quoted in Isichei, 1970, p. 161). Until 'the 1860s, being a Quaker affected every area of an adherent's life, due to its uniform character and strict disciplinary code. It was only after . . . reforms regarding endogamy and dress code that the concept of a "private life" became possible' (Dandelion, 2002, p. 216). Thus, only 'after 1870 in Britain, and only then, Friends could finally live as full citizens without compromise' (Dandelion, 2007, p.130). The Society's control over its members became less strict, one consequence being that 'Friends became increasingly reluctant to expel members for financial failure, or for infringements of Quaker regulations' (Isichei, 1970, pp. 115-116) and Quakers 'could be invisible and unaccountable outside of the Meeting House' (Dandelion, 2007, p. 238). Thus, the advent of Liberal Quakerism brought a relaxation in expected behaviours and in levels of scrutiny and accountability.

Quakers were disproportionately prominent in humanitarian, charitable and philanthropic endeavours during the eighteenth and nineteenth centuries. Freeman (2015, p. 423) considers that Friends used these activities to resolve the conflict between their business success and their religiously-based distaste for material prosperity. Da Silva Lopes (2016, p. 460) argues that Quaker philanthropy was 'not a strategic action related to companies' business objectives, but rather a voluntary act . . . aiming to give back to societies, especially local communities, through the support of education, the arts, and the general quality of life'. There are dissensions from the positive interpretations of Quaker philanthropy noted above. Isichei (1970, p. 215) reports the comments of early nineteenth century contemporaries who attributed the philanthropy of Quakers to 'a love of distinction, which they can in no other way indulge' given the impact of the Corporation and Test Acts. Furthermore, she notes (1970, p. 216) that, in reputational terms, Friends were particularly concerned about their standing in the Quaker community rather than in the wider world:

> the figures to whom most honour was paid were the minister "in good esteem" and the philanthropist . . . Quakers knew each other's financial position fairly exactly, and their gifts to philanthropy were detailed in printed Annual Reports [of the Religious Society of Friends]. The rich could not ignore the demands made upon them if they hoped to retain their standing in the Quaker community. By the mid-nineteenth century, philanthropy was a hereditary duty in many prosperous Quaker families.

Thus, successful Quaker industrialists were accountable in reputational terms for their philanthropic activities and financial contributions and were subject to sanctions, in terms of loss of status, for perceived failures of performance. However, as this paper will reveal, this philanthropic imperative did not necessarily translate into superior working practices or conditions of employment.

The market place

Quakers used Meetings to hold Friends accountable, and, as a self-perceived elite, displayed a distinctive willingness to apply sanctions and expel or "disown" Friends for moral failings and breaches of the code of behaviour (Healey, 2015, p. 52), including financial malpractice (Sansbury, 1998, pp. 62

– 63). It was never 'the Society's intention to create an institution for contract enforcement' (Sahle, 2018, p. 432), but honesty in business and the avoidance of debt became essential tenets of Quakerism; *inter alia*, Meetings assessed the creditworthiness of members and judged the viability of their proposed new business ventures (Prior and Kirby, 1993, pp. 68-75). In pursuit of such concerns, Meetings stressed 'the importance of keeping clear and accurate accounts [and] were diligent in the oversight of [this] rule' (Prior and Kirby, 1993, p. 71). Dandelion (2010, p.101) notes that it 'is not possible to divorce Quaker business life or worldly activity from Meeting life'. Moreover, 'Quaker faith itself, expressed through the Book of Extracts . . . affirmed business as a godly behaviour' (Angell and Dandelion, 2017, p. 2) and recent research by Fincham (2017) indicates that Quakers were actively attracted to the world of business and made a positive choice to operate in it. Although they made up only c.0.2 per cent of the population, Quaker 'businesses dominated the list of top firms in Britain in the eighteenth century' (da Silva Lopes, 2016, p. 461). Quakers' success in industry, science, technology and banking continued into the nineteenth century, given their extensive family, business and financial networks, Meetings-enforced accountability practices, meticulous accounting and record-keeping, and their reputation for honesty, integrity and credit-worthiness (Freeman, 2015; Prior and Kirby, 1993; Raistrick, 1950 [1968]; Walvin, 1997) combined with a balance between trust and sanctions-based accountability (Mansbridge, 2016).

During the early nineteenth century Quakers continued to advocate established relationships 'between factory owner and operative' (Isichei, 1970, pp. 247 -248) and they exhibited strong opposition to factory reform, including the Ten Hours Act of 1847. State intervention in the market place in the form of the Joint Stock Companies Act of 1844 enabled the formation of limited companies and created the potential for their widespread ownership. However, it set out accountabilities for all limited companies, thereby adding an additional layer of accountability for Quaker industrialists, requiring that: 'companies were to keep books of account and to present "full and fair" balance sheets to members at general meetings, which balance sheets were to be reported on by appointed auditors' (Dobie and Oldroyd, 2020, p. 125), although these requirements were dropped in subsequent Companies Acts between 1855 and 1900. All limited companies, including those owned or operated by Quakers, were required 'to produce an audited balance sheet for the shareholders attending an AGM, and the auditors were to be appointed by the shareholders and report on whether the balance sheet gave a "true and correct" view' (Gallhofer and Haslam, 2020, pp.592 – 593).

Quaker testimony 'can be defined, historically, as the consequences of spiritual life as expressed in daily life' (Dandelion, 2007, p. 221). In the following sections, the authors examine these consequences for Quaker industrialists of the Richardson family networks.

The Richardson family networks

Quakerism arrived in North East England during the 1650s and, through until 1914, tightly connected Quaker business networks played an important role in the region's industrial development (Steel, 1899). During the early-mid nineteenth century, Newcastle, the regional capital, was a focus of the British Industrial Revolution, with a base in coal mining, locomotive building and engineering (McCord and Rowe, 1977), but it also provided a wide range of employment in domestic service, clothing, and food and drink. The late nineteenth-early twentieth century saw Newcastle as a centre for industries of the Second British Industrial Revolution (McGovern and McLean, 2016; McLean and McGovern, 2017), such as metal shipbuilding, electricity supply and electrical engineering. Newcastle experienced

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rapid economic and social change alongside a growing population: c. 28,000 in 1800; c. 87,000 in 1850; and c.250,000 in 1914 (Fraser, 1981, p. 7). However, the number of Quakers in Newcastle remained low: 95 in 1800, rising to 295 in 1900 (O'Donnell, 1999, p. 314).

John Richardson brought his tannery business to Newcastle in 1784. Although, in common with other Quakers, John was held accountable and sanctioned by the State, being distrained for non-payment of church rates, the tannery business survived. John died in 1800 and was succeeded in the tannery by his son Isaac. On Isaac's death in 1810, his young sons, John (1799 – 1859) and Edward (1805 – 1863), came under the care of their uncle George Richardson and, after their schooling and apprenticeship, they took control of the family tannery business (Benwell, 1978, p. 106). Mood (2005, pp. 205 – 206) notes that by the mid-nineteenth century, 'The Richardsons of Newcastle were typical of a wealthy Quaker family and connections through birth and marriage [linked] them to the most prominent . . . Quakers in Newcastle', such as members of the Foster, Priestman, Pumphrey, Spence Watson and Sutton families. Moreover, they were linked through friendship to others such as the Bragg and Oliver families (Steel, 1899). In contrast to the principle of equality sought by early Quakerism, these wealthy families came to dominate the Newcastle Meeting. Sansbury (1998, p. 219) notes that 'writing of his own family Lawrence Richardson said that "There was some justice in the complaint that the Newcastle Meeting was a Society of Relations"' rather than a Society of Friends. Men of the Richardson family network frequently acted as Overseers and Elders of the Newcastle Meeting (Steel, 1899, p. 141) and women of the network accounted for 45 per cent of the Meeting's female office holders during the nineteenth century (O'Donnell, 1999, p. 208). They accepted the burdens of office because it was the orthopraxy: they 'succumbed to familial influence [and] expectations within the Quaker community that they would participate almost as a duty' (Mood, 2005, p. 211). In consequence, the Richardson family networks occupied dominant positions in the decision-making processes of the Newcastle Meeting since the formulation of decisions by the Clerk was based on his assessment of 'the sense of the Meeting [given] not only the numbers on each side, but the standing of the speakers and the value of their contribution' (Isichei, 1970, p. 78). The Richardson family engaged in philanthropy and social activism. They played leading roles in, for example: the Newcastle Peace Society (Scott and Megoran, 2017); the abolition of slavery movement (Sansbury, 1998); the Free Produce Movement, requiring production by non-slave labour (O'Donnell, 2009); visiting the sick (Steel, 1899, p. 161); Ragged and Industrial Schools (Prahms, 2006); the women's movement (O'Donnell, 2001, p. 37); and soup kitchens (Steel, 1899). These activities were, in some measure at least, the product of Quaker accountability practices and Mood (2005, p. 212) notes that their motivation stemmed in part from 'an aspiration to fulfil their duties as citizens of the Quaker society'.

In the early nineteenth century, Newcastle's aristocracy was joined by 'a new ruling class' (Benwell, 1978, p. 19), of successful entrepreneurs and, together, in 1829, they founded the exclusive Northern Counties Club whose initial membership list did not include a single Quaker. By 1914, a new generation of Quakers was entrenched at the head of Newcastle's business, social and political hierarchies. This generation included the influential Richardson family networks (Steel, 1899, p. 21), including John Wigham Richardson (JWR) and Robert Spence Watson (RSW), who played key roles in the development of new industries of the Second British Industrial Revolution whilst RSW was also at the forefront of Quaker political and social activism (McGovern and McLean, 2016; McLean and McGovern, 2017).

The following sections do not attempt to provide a complete chronological history of the Quaker industrialists of the Richardson family networks but, instead, they identify and examine the significant 'events, activities and choices' (Langley, 1999, p. 692) that marked and delineated their accountability regimes.

Phase 1: Accountability regimes, Evangelical Quakerism, and the Age of Capital, 1840 – 1860

John and Edward Richardson, Mr K.D. Hodgson and the Newcastle Bank Scandal

This case reveals that static Quaker organizational and accountability processes did not keep pace with a rapidly changing business environment during a period of international financial crisis. The research indicates that, as private individuals, John and Edward Richardson engaged in philanthropy and social activism but the authors did not find any evidence that the Richardson business firm was involved in any form social accountability through action as envisaged by Parker (2014).

In the mid-nineteenth century, the high status of the Richardson family within the market place and the socio-religious setting of Newcastle Quakerism was based on the wealth of the family tannery partnership, managed by John (1799 – 1859) and Edward (1805 – 1863) Richardson (Benwell, 1978, p. 106). However, the family's Quaker networks extended well beyond Newcastle. For example, Isaac Richardson, the Father of John and Edward, was second cousin of the Quaker Thomas Richardson, founder of the Overend Gurney bank, and Elizabeth Fry, a Quaker philanthropist and daughter of the banker John Gurney, preached at John Richardson's wedding and signed his wedding certificate (Steel, 1899, p.143). When he was a young married man, John's dining room furniture 'was seized and taken away because he would neither serve in the militia nor pay for a substitute' (Steel, 1899, p. 141). The passing of the Municipal Reform Bill in 1835 meant that 'Quakers were no longer disbarred from holding municipal office' (Sansbury, 1998, p. 167) but John Richardson sat on the committee of Newcastle Quakers that concluded that Friends should not hold any municipal office since that required a declaration to uphold the Church of England. As a philanthropist and activist, John delivered religious tracts throughout Newcastle and supported the Newcastle Royal Jubilee School, the movement for the abolition of slavery, the Peace Movement and the Anti-Corn Law League. John served as Overseer and Elder for the Newcastle Meeting and often attended Quarterly and Yearly Meetings of the Religious Society of Friends. Edward Richardson's son, John Wigham Richardson, noted (Richardson, Wigham J, 1911, p. 346) that the family was part of 'what may be called ultra-philanthropic circles'. Edward was a committee member and teacher for the Newcastle Sabbath or First Day School that taught children of all Christian denominations (Sansbury, 1998, p. 151), and his family visited the sick and supported the Free Produce Movement, the Ragged and Industrial School, and the Anti-Corn Law League (Mood, 2005). However, there is no evidence in the archive (TWA DS.RLW) or the literature (e.g. Steel, 1899) that either John or Edward used the family tannery partnership as a vehicle for philanthropy or social activism.

The third quarter of the nineteenth century encompassed the 'extension of the capitalist economy to the entire world' (Hobsbawm, 1985, p. 9) and saw the Richardson family network enmeshed in the international market place. In the late 1850s, the worlds of the Richardsons and Newcastle Quakerism were shaken to the core by the family's involvement with the Northumberland and Durham District Bank [the Newcastle Bank] and the Derwent Iron Company [the DIC] during a period of international financial crisis. From 1849, the exploitation of newly discovered gold deposits in California effectively doubled the USA's money supply, resulting in a speculative bubble (Shachmurov, 2011, pp. 29-30). In

August 1857, the Ohio Life Insurance and Trust Company failed. This firm 'was primarily a commercial lender – not a life insurance company as advertised' (Riddiough and Thompson, 2018, p. 289). Its failure led to a precipitous decline in the market price of U.S. railroad shares, a tightening of bank lending and, ultimately, many banks suspended the conversion of bank notes into gold or silver: a financial panic ensued in the USA. However, by the 1850s, international trading and the financing of industrialization had 'woven a cross-border net of financial interdependence' (Koehler, 2010, p. 99) and the U.S. panic led to 'the first truly international financial crisis' (Riddiough and Thompson, 2018, p. 289). This international financial crisis affected the UK and, in an act of public governance (Mashaw, 2006) in 1858, a House of Commons Select Committee was 'appointed to inquire into the Operation of the Bank Acts of 1844 [and] the Causes of the recent Commercial Distress' (BPP HC381, 1858, p. 224). This Committee was not empowered to impose sanctions on any individuals and no State sanctions resulted from its Report (BPP HC381, 1858).

At the outset, the Report noted (BPP HC381, 1858, Item 2) that European imports of gold and silver from the USA and Australia had increased from £12.7m in 1851 to £160.7m in 1857, indicating 'how important an addition appears to have been made to the circulating medium of the world from these new sources of supply'. In the UK, the increased money supply led to increased bank lending and, ultimately, 'commercial distress'. The Richardson family and the Newcastle Quaker Meeting were implicated in this financial crisis and commercial distress because of the family's interests in the Newcastle Bank and the DIC. The Select Committee investigated these firms; its Report (BPP HC381, 1858) made no mention of the Quaker influence in them. On 23rd April 1858, the Select Committee questioned Mr K.D. Hodgson MP, a Director of the Bank of England. Hodgson stated that the Newcastle Bank had applied to the Bank of England for assistance in October 1857, but this application had been declined 'as they could not give any satisfactory explanation of their real position' (BPP HC381, 1858, Item 3450). However, he noted (BPP HC381, 1858, Item 3452) that the Newcastle Bank made a second application for assistance on the basis of the

> great peril in which they were placed by the continued discredit, by a constant drain of small deposits from them, and by a fear of disturbances and a breach of the peace which might ensue if they were to fail, they being so largely connected with all the collieries and ironworks in that district.

Hodgson explained that, on November 24th 1857, he had met with senior officials of the Newcastle Bank, Jonathan Richardson and a Mr Ogden, informing them that he 'had been sent down by the Bank of England to examine into their books' (BPP HC381, 1858, Item 3456), and assess their solvency and application for assistance. Hodgson discovered that the Newcastle Bank balanced its books only once every three months, the last occasion having been on September 30th. Having constructed updated financial statements, Hodgson stated (BPP HC381, 1858, Item 3456),

> It was evident that the whole capital was gone [and] that the bank was totally insolvent. I inquired whether there was not some old sore of which nothing had as yet been said. I was told that there was one; there was rather a disinclination to mention what it was, but I felt it my duty to press it, and they told me they had a very large debt with the Derwent Iron Company. . . I inquired the amount of this debt, and found, much to my astonishment, that it amounted to £750,000, the capital of the bank [having been] £600,000.

When asked if the Newcastle Bank held any security for DIC debts, Hodgson replied (BPP HC381, 1858, Item 3457) that it held a mortgage of £100,000 on plant and £250,000 of DIC debentures, but, in reality,

> these so-called debentures were merely the promissory notes of the partners in the concern. [Furthermore,] in addition to this original debt which was then mentioned to me, of £750,000, there is now another charge upon it of £197,000, resulting from bills which have not been paid, and which, in order that the Derwent Iron Company might get them discounted, the Northumberland and Durham Bank had endorsed or otherwise guaranteed. These have now come back, so that the total liability for which the Derwent Iron Company is indebted to the Northumberland and Durham Bank is about £947,000; very nearly £1,000,000.

When asked how the DIC was able to obtain so much financial support from the Newcastle Bank, Hodgson (BPP HC381, 1858, Item 3457) noted that

> The Derwent Iron Company appears to have been . . . very intimately connected with the bank. Mr Jonathan Richardson, who was the moving spring of the whole bank, in fact the person who managed everything, was, though not a partner in the Derwent Iron Company, very largely interested in it [as he held] the royalties upon the minerals which they worked.

The DIC has been noted only very briefly in the accounting and business history literature, with bare statements of its formation, failure and collapse, by authors (e.g. Boyns and Edwards, 1995; Richardson and Bass, 1965) whose chief concern has been with its successor, the Consett Iron Company. Wilson (1973) has explored its business operations in an unpublished MPhil thesis and O'Donnell (2003) has examined its Quaker-related history in her analysis of Jonathan Richardson, a Quaker, and the rise and fall of the Benfieldside Quaker Meeting. The current research analyses the inter-related histories of the DIC and the Newcastle Bank from the particular perspective of the Richardson family and its relationships with the Newcastle Quaker Meeting.

The DIC was founded in 1841 as a partnership of three Quakers and one non-Quaker, in Benfieldside, in the North West of County Durham. It expanded rapidly and by the 1850s it was 'famous for its size [as] the largest ironworks in England and for its inability to make a profit' (Richardson and Bass, 1965, p. 71). Ultimately, six of the DIC partners were Quakers, including Edward, Thomas and Caleb Richardson (O'Donnell, 2003, p. 75). The firm's expansion was funded largely by loans and credit obtained from the Newcastle Bank, an unlimited company in which Edward and John Richardson were 'large shareholders [and] each shareholder was liable for all he possessed' (Richardson, Wigham, J., 1911, p. 99). Edward's son stated (Richardson, Wigham, J., 1911, p. 100) that Jonathan Richardson of the Newcastle Bank was 'paid a royalty of 3d a ton on all the pig-iron smelted' by the DIC. Wigham Richardson claimed that Jonathan Richardson 'was no relation of ours, although he was often regarded as a brother of my father' (Richardson, Wigham J., 1911, p. 99), but O'Donnell (2003, p. 82) states that it is likely that they were 'distantly related'. The Quaker partners in the DIC 'were unable to meet their obligations to the bank' (O'Donnell, 2003, p. 75) and, ultimately, the Newcastle Bank failed. Edward Richardson wrote (Steel, 1899, p.159) that this 'is a dire calamity: my brother [John] and I are both shareholders!'

In June 1857, the Newcastle Bank had prepared a half-yearly financial statement and declared a dividend of 7 per cent. Hodgson noted (HC Paper 381, 1858, Items 3500 - 3501) that the financial

statement had shown 'a very prosperous state of things [by the expedient of] not writing off bad debts'. When asked (HC Paper 381, 1858, Item 3514) 'Does it occur to you that any prudent man would become a shareholder in a joint-stock bank with unlimited responsibility, and giving himself no personal attendance in the business of the bank?' Hodgson answered, 'I should certainly myself be very reluctant to become a shareholder in any bank with unlimited liability, unless I took an active part in its management'. When asked 'You discovered this state of the [Newcastle] Bank in the course of a morning's audit?' Hodgson replied 'In about two hours' (HC Paper 381, 1858, Item 3528). Hodgson also noted (HC Paper 381, 1858, Item 3535) that the Newcastle Bank did not have any external auditors despite being required to do so by the Act of 1844. The Select Committee and Hodgson agreed (HC Paper 381, 1858, Item 3609) that shareholders should have been 'the parties most interested in getting both good auditors and good directors'. Thus, those involved in the affair were subjected to the scrutiny of the Bank of England and the House of Commons Select Committee and found wanting. Moreover, journalists of the *Durham Chronicle* acted as watchdogs of social accountability by informing the local court of public opinion, which concurred with the conclusions of the Select Committee.

As a result of this affair, Jonathan Richardson was disowned by the Benfieldside Meeting and most of his immediate family resigned from the Religious Society of Friends (O'Donnell, 2003, p. 79). In June 1858, the Newcastle Meeting (TWA RSF.MF 170, 6-1858) conducted an investigation under its Rules for Discipline and Advice and held accountable those Newcastle Friends who were involved in the affair. Sanctions were imposed in the form of censure rather than "disownment" since the Friends made self-condemnations. In his self-condemnation, Edward Richardson expressed remorse and acknowledged 'having grievously erred in the conduct of his trading concerns [and admitted that] making undue haste to be rich [lay] at the root of his deviation from the path of safety' (TWA RSF.MF 170, 6-1858). O'Donnell (2003, p. 83) quotes a genealogical note that Edward was so moved 'at the discredit brought upon the Quaker name that he vowed that he would never wear the [distinctive Quaker] garb again [and] he gave most particular directions to have a suit made like a quiet old-fashioned farmer'.

After a lengthy process, the DIC was reconstituted as the Consett Iron Company Ltd. in 1864 (Wilson, 1973, p. 36). The financial consequences of the Newcastle Bank's failure were heavy: to pay off creditors, the liquidators required a contribution of £35 per share from each shareholder (Phillips, 1894, p. 344), and John and Edward Richardson were major shareholders. Both John and Edward Richardson were obliged to sell their houses and move to smaller homes (Sansbury, 1998, p. 180; Steel, 1899, p. 160) after making the required contribution. Under stress from this affair, John died in 1859. Edward retired from the family business, dying in 1863. To add to the woes of the Richardson family, its tannery burnt down in that year. A new tannery was built in Newcastle, and the Richardson family firm continued in business as the Elswick Leather Works (TWA DS.RLW).

The affair of the Newcastle Bank and the DIC represents a catalogue of failures by Quakers in general and the Richardson family in particular. Jonathan Richardson failed in his management of the Newcastle Bank and in his conflict of interests in the Bank and the DIC. Edward and John Richardson were amongst those shareholders of the Newcastle Bank who failed to accept responsibility for its oversight and audit. As both a partner in the DIC and a shareholder in the Newcastle Bank, Edward failed to address his conflict of interests. The Quaker partners of the DIC failed in the management of

that business. However, this episode also marked a failure of Quaker organizational and accountability processes. The Book of Discipline (1833, p. 138) directed that Meetings

> do annually make appointments of suitable friends to communicate to their members individually, whom it may concern, the advice to be imparted as to their keeping clear and correct accounts, and as regard a careful inspection into the state of their affairs once in a year.

It is evident that Quakerism had not kept pace with business developments: it simply required that Friends were advised to inspect their state of affairs annually, whereas, as Hodgson indicated (HC Paper 381, 1858, Item 3456) more frequent inspection and assessment were required, on the basis of timely accounting information. Moreover, the Book of Discipline did not mention conflicts of interest, complex organisational forms of business or audit requirements. It is apparent that the Meeting had not been effective in enforcing *ex ante* orthopraxy (Mansbridge, 2016); it had simply enacted *ex post* accountability. This mid-century financial crisis demonstrated that Quakerism did not operate in a world isolated from a complex national and international economy: it was enmeshed in a rapidly changing wider world that static Quaker organizational and accountability processes were unable to deal with. In particular, this affair demonstrated that Richardson family business interests were no longer simply a family matter or a Quaker concern: business operated on a large scale within a national and international context; shareholders and partners had responsibilities and accountabilities; and financial practices were open to Government and public scrutiny as well as the accountabilities of the Meeting House.

In relation to the public governance accountability regime, the early personal life of John Richardson reveals some imposition of State sanctions and the conflict between Quaker beliefs and the holding of public office. However, the Select Committee inquiry into the Newcastle Bank scandal focused on failings in business practice and made no mention of Quakerism; this scandal was only one aspect of the Committee's inquiry and it was investigated and reported upon in a manner similar to that applied to all other aspects. The Committee fulfilled its inquiry and reporting objectives but it was not empowered to impose sanctions and no State sanctions resulted from its findings. In relation to the accountability regime of the market place, John and Edward Richardson suffered significant personal financial consequences from the scandal. However, it appears that their personal and business reputations remained high (Richardson, Wigham, J, 1911, p. 128). Within their socio-religious accountability regime, although John and Edward Richardson did not suffer "disownment" as a result of the scandal, they did have to endure ritual self-condemnation and, in a visible sign of his failures, Edward ceased to wear the distinctive Quaker garb. However, the scandal revealed that the accountability processes of the Quaker Meeting House had failed to keep pace with the demands of a rapidly changing business environment.

Phase 2: Accountability regimes, Liberal Quakerism and the Second British Industrial Revolution, 1860 – 1914

John Wigham Richardson, shipbuilder

This case demonstrates that, in an era of Liberal Quakerism, the business activities of John Wigham Richardson (JWR) did not come under any scrutiny from within Quakerism and that Quaker orthopraxy was outdated and irrelevant in relation to his business practice. However, JWR had multiple accountabilities in relation to the market place and public governance. As an individual, JWR was a

hard-headed philanthropist and social activist and there is no evidence that his shipbuilding firm engaged in corporate social accountability through action (Parker, 2014).

JWR was born in 1837 and received a Quaker education, privately at first and then at Bootham School in York. Between 1853 – 1856, he served a shipbuilding apprenticeship on Tyneside; then he spent a year at University College London and a Summer in Germany, in order to learn the language. Living in the socio-religious era of Liberal Quakerism, JWR did not dress in "plain" clothing and he developed tastes for dancing, music, and literature; military history was one of his passions and, effectively, he abandoned the Quaker Peace Testimony (Richardson, Wigham J., 1911). In 1864, he became 'the first of his generation of Richardsons to marry a non-Quaker' (Sansbury, 1998. p. 209); he married in an Anglican church, his best man being Theodore Waterhouse (Richardson, Wigham J, 1911, p. 181), a prominent Quaker and brother of Edwin, the accountant. In the changing times of the latter half of the nineteenth century, JWR remained a Quaker and there is no evidence in the archive (TWA RSF.MF) or the literature (e.g. Steel, 1899) that either his personal life or his business dealings drew any criticism or censure from Friends for deviation from Quaker orthopraxy.

JWR began his career as a shipbuilder in 1860, at a time of immense change as wooden sailing ships gave way to metal, steam-powered vessels and shipbuilding developed into a heavy engineering industry (McLean, 2013). Ships increased in size, complexity and speciality of use; large-scale shipyards, employing thousands of men, became concentrated on the North East coast of England, the River Clyde and Belfast. Labour forces were largely transient, moving from shipyard to shipyard as demand for particular types of labour waxed and waned during the ship construction process, and workers' loyalty was towards their trade union rather than their current employer. Supply chains were complex, both nationally and internationally. Good personal relationships with clients, both British and overseas, were crucial to success. As a capital goods industry, shipbuilding was susceptible to huge shifts in demand and the threat of bankruptcy in recessionary periods. The UK achieved world leadership in this complex, competitive environment, constructing more than 60 per cent of world output in the twenty years prior to 1914.

In his autobiography, JWR notes (Richardson, Wigham, J, 1911, p. 127-128) that he started in business as a shipbuilder at the age of twenty-three, with an advance of £5,000 from his father and without the benefit of partners or limited liability. He comments (Richardson, Wigham, J, 1911, p. 128) that

> Everyone was ready to give credit . . . [and bills of exchange] were discounted by the local bankers very freely . . . credit depended largely upon the impression which a man made upon his banker, and as much (or in my case much more) on his family connections. I used to feel that the high character of my father and my father's firm was the one sheet anchor which held me safe from drifting on to the rocks when the winds were adverse.

The financial results of the first two years of shipbuilding were 'disastrous' (Richardson, Wigham, J, 1911, p. 142). In this crisis, JWR's non-Quaker manager was admitted into the business as an equal partner, on the basis of his ability as a naval architect rather than his commercial acumen: JWR retained responsibility for all financial matters. Accounts and financial statements for JWR's forty years of sole trading and partnership have not survived in the archive. However, JWR's autobiography (Richardson, Wigham, J, 1911) and shipbuilding documentation (TWA DS.SWH) reveal some salient points.

In the early years, JWR employed c.200 workers and his shipyard had an output of c.4,000 tons per annum (Richardson, Wigham, J, 1911, p. 343). The shipyard had British and international clients and JWR travelled extensively in servicing them. The firm survived 'Black Friday' and the financial crisis of 1866 when the 'great Quaker [banking] house of Overend, Gurney & Co. went down' (Richardson, Wigham, J, 1911, p. 196), JWR's view being that the 'sheep-like action of humanity is the main cause of a crisis' (Richardson, Wigham, J, 1911, pp. 196-197). It is difficult to imagine JWR as being sheep-like: he acknowledges (Richardson, Wigham, J, 1911) that, when he felt that the occasion merited it, he was not above departing from Quaker, or indeed non-Quaker, standard business practice in terms of violence (1911, p. 145), direct physical action and intimidation (1911, p. 244) and small-scale bribery (1911, p. 163). However, JWR is silent in respect of the industry practice of paying "commissions", in effect, bribes, to representatives of client governments or companies in order to secure shipbuilding contracts (McLean, 2013, p.293). JWR suffered no repercussions from the incidents noted above, either from the legal system or from the Newcastle Meeting.

Notwithstanding Quaker orthopraxy and reputation for meticulous record keeping, the informal and haphazard nature of JWR's early business dealings was evident at times. For example, in 1868, when he negotiated a deal for two screw steamers, all calculations were 'made on the backs of old envelopes which I had in my pocket [and] it was not until the first keel was laid and we had applied for a payment on account . . . that we thought of a written contract!' (Richardson, Wigham, J, 1911, pp. 208-209). Nevertheless, JWR's shipyard survived and developed, employing extensive data and documentation systems (TWA DS.SWH). JWR gained a high reputation and, in 1890, he was elected as President of the North East Coast Institution of Engineers and Shipbuilders (Richardson, Wigham, J, 1911, p. 296).

By the end of the nineteenth century, the increasing size and number of ships under construction by JWR's shipyard necessitated the acquisition of more land, equipment and finance. Thus, memorandum and articles of association (TWA DS.SWH/1/1/1) were issued and 'in 1899 the business was converted into a limited liability company' (Richardson, Wigham, J, 1911, p. 342), with the capital being over-subscribed. Now accountable to shareholders, the firm of Wigham Richardson and Co. Ltd. issued annual reports and accounts (TWA DS.SWH/1/14/1-4) in 1901 – 1903. However, in June 1903, the company went into voluntary liquidation (DS.SWH/1/23/2) in order to facilitate a merger with other Tyneside shipbuilders and marine engineers. JWR's firm plus the Tyne Pontoons and Dry Docks Co. Ltd., of which JWR was a director, and C.S. Swan & Hunter Ltd. merged to form Swan, Hunter and Wigham Richardson Ltd. (SH&WR), which company also took a controlling interest in the Wallsend Slipway & Engineering Co. Ltd.. George Burton Hunter became Chairman of the new firm, with JWR as Vice-Chairman (Buxton, 1996, p. 59). In 1860, JWR's shipyard occupied four acres, had a river frontage of 320 feet and employed c.200 men; in 1903, the newly formed SH&WR covered seventy eight acres, had a river frontage of c.4,000 feet and employed c.6,000 men (Richardson, Wigham J., 1911, p. 343). SH&WR was formed specifically to undertake a task too large and complex for a single shipbuilder acting alone: the construction of *Mauretania*, a 'technological marvel as the largest, longest, most highly powered vessel of her day' (Buxton, 1996, p. 55) and winner of the Blue Riband, for crossing the Atlantic in record-breaking time.

The building of *Mauretania* was an outcome of the convergence of social, market and public governance requirements. Between 1870 – 1914, the then 'greatest intercontinental migration in human history, the movement of people between Europe and the United States' (Keeling, 1999, p. 195) saw a quadrupling in the passenger-carrying capacity of transatlantic merchant ships. Two British

and two German shipping lines formed a cartel that 'transported over half of all migrants throughout the entire 1880 – 1914 period' (Keeling, 1999, p. 196). By the end of the nineteenth century, Cunard, one of the British shipping lines, found that its North Atlantic ships were outclassed by faster vessels of the other three lines (TWA *Mauretania* Archive) and, in 1901, it prepared specifications for two ships that would give it a competitive advantage. At this time, the British Government was concerned about potential German supremacy in this Atlantic trade; moreover, it was fearful of the threat posed by the German shipbuilding programme given the potential for war between the UK and Germany. Buxton (1996, p. 55) notes that, in September 1902, the British Government agreed that it

> would grant Cunard a loan (later fixed at a maximum of £2.6 million . . . [for] the two vessels), plus an operating subsidy of £150,000 per annum for the Cunard fleet, all of whose ships [became] liable to requisition [in the event of war]. The terms were generous: interest at $2^3/_4$ percent, to be repaid over twenty years, the sums to be advanced as construction payments became due [to the shipbuilders], with the company to remain a British undertaking.

Cunard gave the order for one of the ships, *Mauretania*, to SH&WR. The ship was constructed to the highest technological standards (NU MT SC *Mauretania*), including turbine propulsion, and care was taken to provide accommodation of 'luxury and opulence' (TWA, *Mauretania* Archive). When *Mauretania* was launched in September 1906, it was 'the largest moving structure ever built' (TWA, *Mauretania* archive). In December 1902, SH&WR's initial estimated cost for the ship was £1.15m; eventually, it was agreed (Buxton, 1996, p. 62) that the price to be paid by Cunard would be calculated on a 'cost-plus' basis, being actual cost plus a profit percentage:

> (i) Direct cost of all materials, parts and wages (ii) 15 per cent of (i) for establishment charges (iii) Cost of bringing [the ship] to Liverpool, drydocking, coal for trials and building insurance (iv) 5 percent profit on sum of all above.

It was specified (Buxton, 1996, p. 63) that,

> Separate account books were to be kept for the ship by the builders, to be inspected by the auditor, Charles Ker of McClelland Ker & Co., Glasgow, chartered accountants. The auditor was to certify the actual expenses under (i) [above] each calendar month, which Cunard would pay to SH&WR plus 15 per cent [for establishment charges] and $2^1/_2$ percent profit on the 15th of the following month. The remaining $2^1/_2$ percent profit was to be payable on delivery, while £50,000 would be retained out of the final instalments until after the guarantee period.

In April 1904, SH&WR estimated that, on completion, the 'cost-plus' price would be £1,735,700 (Buxton, 1996, p. 65). Cunard was distinctly unhappy about this and both sides consulted their solicitors: 'Aggrieved and financially embarrassed though Cunard were, they had no legal leg to stand on. All SH&WR's work had been approved by their staff [and] the costs had been correctly accounted for [but Cunard were] clearly smarting over a perceived "rip-off"' (Buxton, 1996, p. 67). Ultimately, on completion, the 'cost-plus' price of *Mauretania* certified by the auditors was £1,855,848. After much legal argument and financial haggling, in 1909 the final price was agreed at £1,812,252. Cunard was 'delighted' (Buxton, 1996, p. 70) with the performance of *Mauretania* and this ship established SH&WR in the top echelon of British shipbuilders.

In socio-religious terms, JWR did not come under any scrutiny from within Quakerism in respect of his shipbuilding business that was increasingly large-scale, complex, and shaped by national and international forces. *Inter alia*, the orthopraxy that Friends 'carefully inspect their state of affairs once in the year' (Steel, 1899, p. 224) was simply irrelevant and infeasible in the context of complex, large-scale, multi-year shipbuilding contracts such as that for *Mauretania*. However, JWR had multiple accountabilities in terms of the market place and public governance in his dealings with: employees and their trades unions; Boards of Directors; shareholders; clients, including Cunard; auditors, including McClelland Ker; and, ultimately, the British Government.

As a philanthropist and social activist, JWR was rather more hard-headed than many Newcastle Quakers and his views were less than completely aligned with developments in Liberal Quakerism and the social and political reforms of his era. In his early years as a shipbuilder, he built over 200 houses for his workers (Richardson, Wigham, J, 1911, p. 246). Sansbury (1998, p. 188) argues that JWR did this out of a sense of duty to his employees. However, it is apparent that this was a practical necessity because of the lack of housing in the relatively isolated location of the shipyard on the outskirts of Newcastle; moreover, it proved to be a profitable investment (Richardson, Wigham, J, 1911, pp. 237 - 245). JWR took a hard line in industrial relations, noting in 1894 (Richardson, Wigham J., 1911, p. 325) that the principal cause of strikes was 'the belligerent nature' of workers. In his 1896 Presidential address to the Newcastle Economic Society, JWR presented (Richardson, Wigham J., 1911, p. 332) his "trickle down" theory of economics, stating that the increasing wealth of entrepreneurs 'in a community adds to the well-being of every one of its classes. Like the gentle rain from heaven, it not only refreshes the upper foliage but sinks down to the lowest roots'. He added (Richardson, Wigham J., 1911, p. 333),

> Now if we think it necessary to study incessantly the perfecting of our railways, our steamships and our factories, how much more should we strive to perfect our citizens! By wise poor laws, we can make each man more independent and self-reliant. By education we can make him more intelligent and skilful. By sanitary reforms, we can make his body stronger and his valid life longer. . . By governing and interfering as little as possible, we can instil the self-reliance and the faculty for initiation which are so markedly the characteristics of the Anglo-Saxon race. If we can give him the sense of security as to all these, we do more for the commonwealth than all the inventions of a Watt, a Stephenson or an Armstrong can accomplish.

In his evidence to the Royal Commission on the Poor Laws and Relief of Distress (BPP HC Cd. 4499, 1909), JWR noted (Richardson, Wigham J, 1911, p. 346) that he was 'brought up and have lived in what may be called ultra-philanthropic circles'. He detailed his own philanthropy and social activism in respect of schools, prison visiting, politics and as a magistrate but emphasised his view of the limitations of philanthropy. He classified the unemployed into 'loafers' and 'steady workmen', arguing that

> The principal cause of the existence of loafers is public (and also private) so-called charity [and if] the relieving officers had powers to rout out all loafers and impress them (*pro tem,* at least) into the army or navy and to subject them to discipline in exchange for assistance to their families, it would, I think, be a good step in the right direction. What is called 'Out-door relief' only intensifies the ill in the long run.

In socio-religious terms, it is apparent that, as an individual, JWR engaged in public discourse and social action. However, his relatively hard-line on industrial relations and social issues was outside of the mainstream of Liberal Quaker orthopraxy. There is no evidence in the archive (TWA DS.SWH) or the literature (e.g. Richardson, Wigham J, 1911) that his company, SHWR, was an examplar of Quaker corporate social accountability through action as envisaged by Parker (2014). Nevertheless, he drew no criticism or censure from the Newcastle Meeting: rather, in fact, he benefitted from the relaxations in social orthopraxy brought about by Liberal Quakerism.

Robert Spence Watson, solicitor and entrepreneur

This case demonstrates that the complexity and large-scale of the business activities of Robert Spence Watson (RSW) precluded any intrusion from Quakerism. RSW's accountabilities lay in the realms of the market place and public governance. RSW was the epitome of Liberal Quakerism in terms of his personal philanthropy and social activism but this research found no evidence of his adoption of corporate social accountability through action (Parker, 2014).

Elizabeth Richardson, JWR's sister, was a philanthropist and campaigner for women's suffrage (Corder, 1914, p. 270). In 1863, she married Robert Spence Watson (RSW), 1837 – 1911, a life-long friend of JWR and, like him, educated at Bootham School, York, and University College London. Unlike JWR, RSW was the epitome of Liberal Quakerism and very much in harmony with the social and political reforms of his time. As a Liberal Quaker, he was a solicitor and entrepreneur who was deeply engaged in the socio-religious spheres of philanthropy, social activism and politics not only in Newcastle but also nationally and internationally (NU SC GB 186/SW). RSW's 'sympathy with the labour movement' (Corder, 1914, p. 169) led to his appointment as President of the Trades Union Congress when it met in Newcastle in 1876 and to his position as arbitrator in industrial disputes: he handled c.100 arbitration cases during his career, working free of charge as a public service. In politics, RSW stated that 'We should always show emphatically that all we are working for is the common weal' (Corder, 1914, p. 202). After a significant career in local and regional Liberal politics, RSW became President of the National Liberal Federation in 1890 (Corder, 1914, p. 253). RSW 'was a Radical of the Radicals in the matter of political and social reform' (Obituary, 1911) and Saunders (2017, p. 228) notes that he 'was one of England's leading pacifists in the decades prior to the First World War'. As a life-long Friend, RSW did not dress "plainly" and neither did he direct his philanthropic and social activism inwards, solely for the benefit of Quakers, but outwards, for the benefit of society. In 1907, RSW was appointed as a member of the Privy Council (Corder, 1914, p. 299), the inner heart of the British Establishment.

A solicitor by training, RSW was active in the market place as an entrepreneur and, *inter alia*, in 1889, he and Dr Theodore Merz founded the Newcastle Upon Tyne Electric Supply Company Ltd. (NESCo). Merz was not a Quaker but, given that Friends were no longer an exclusive sect, he accompanied RSW to Quaker 'meetings for worship where he felt himself at home. Thence, although he never joined the Society, he became part of the Newcastle Quaker community' (Sansbury, 1998, p. 186). Merz married JWR's sister, Alice Mary Richardson, and, along with RSW, he became part of the Richardson family networks. NESCo was at the forefront of the emerging electrical power industry, and, prior to 1914, it 'was the only financially successful electrical power company in Great Britain, achieving exponential growth, national economic importance and international standing' (McLean and McGovern, 2017, p. 295). As indicators of NESCo's exponential growth, it may be noted that its total assets increased from

£41,000 in 1891 to £7.795m in 1914 (TWA DU.EB/34) and individual large-scale capital expenditure projects, such as the construction of power stations, spanned several years. Growth was financed in part by Friends Provident, a Quaker mutual assurance institution (DU.EB/34). The technological and financial scale and complexity of RSW's electricity supply company precluded any meaningful scrutiny of its accounts and business dealings by Newcastle Friends. However, NESCo was an extremely well-managed company (McGovern and McLean, 2016; McLean and McGovern, 2017) and its directors were accountable to their shareholders, producing annual reports and holding annual general meetings (TWA DU.EB/34).

NESCo had financial and cross-directorate connections with JWR's business interests and its directors included members of the Richardson family networks and non-Quaker industrialists: their 'social and cultural capital provided the legitimacy to establish NESCo in the market' (McGovern and McLean, 2016, p. 6). Amongst the directors was John H. Armstrong, of the Newcastle-based Armstrong military-industrial combine that was one of the small group of firms dominating the world armaments industry in the period up to 1914. Moreover, armaments factories and naval shipyards were amongst NESCo's valued customers. Thus, 'one of England's leading pacifists' (Saunders, 2017, p. 228) had deep business connections with the war industries of the world. RSW also had very useful connections in the world of public governance. As a pioneer in a new industry, NESCo operated in 'a demanding regulatory-political environment: every municipal or corporate electrical supply organisation required Parliamentary consent and every extension of supply required the consent of local and/or national government' (McLean and McGovern, 2017, p. 310). RSW's legal expertise was vital in addressing these issues and NESCo's political and social accountabilities, and, thus, his political contacts were much involved in NESCo's business matters. Fortunately for NESCo, Sir James Kitson chaired the Parliamentary Select Committee that dealt with the Power Bills of 1900 – 1901 that enabled NESCo's expansion: he happened to be RSW's predecessor as President of the National Liberal Federation. Moreover, gaining financing and building influence in local government, RSW was able to recruit a Newcastle Alderman to serve on NESCo's Board of Directors (NESCo, 1948). There is no evidence in the archive (TWA RSF.MF) or the literature (e.g. Corder, 1914) that either RSW's armament or political connections drew questioning or censure from Quakerism for deviation from orthopraxy. As a limited company with a significant non-Quaker influence, NESCo focused on its business, financial and technological development and there is no evidence in the archive (TWA DU.EB) or the literature (e.g. Corder, 1914) that it engaged in corporate social accountability as discussed by Parker (2014).

Discussion and Conclusions

This research has examined the accountability regimes of the Quaker Richardson family networks within two distinct phases, 1840 – 1860 and 1860 – 1914, and has highlighted significant continuities and changes in these regimes. The public governance accountability regime of Quaker industrialists of the Richardson family networks developed as Friends finally shed their position as Enemies of the State and, first, came to enjoy limited toleration and, ultimately, full, active participation in the political life of the State on an equal footing with non-Quakers. The significant intertwining of State and business plus the increasing scale and complexity of business operations, the impact of national and international economic development, and the adoption of limited company status together with the requirements of Companies Acts, acted to widen the range of public governance and market place accountabilities imposed on individual members of the Richardson networks. However, Quakerism was not a relevant factor in these impositions. Nevertheless, the static Quaker Meetings structures

and accountability processes were not capable of dealing with this changing world. Moreover, the distinctive Quaker decision-making process was skewed by the dominance of the Richardson "Society of Relations" (Sansbury, 1998, p. 219) in the Newcastle Meeting, although, in acts of socio-religious accountability, in 1858 members of the Richardson family networks were sanctioned and censured and Edward Richardson voluntarily ceased to wear the distinctive Quaker garb. From the 1860s there were radical relaxations in the Religious Society of Friends' understandings of orthopraxy and there was a much reduced need and desire to hold Friends accountable for their actions. Conversely, from the 1860s, individual Quakers such as JWR and RSW lived under low levels of scrutiny and a light touch socio-religious accountability regime.

Quakers in the Richardson family networks engaged in personal philanthropy, and social and political activism, being motivated by a complex mix of factors, including religious beliefs, genuine altruism, notions of duty and a desire for status, rather than simply socio-religious accountability. Further engagement was motivated by the need to "convince" new Friends of Quakerism's relevance to the problems of the day (Frost, 2015), given a significant decline in membership: Isichei (1970, p. 112) notes that

> The first official Quaker [membership] returns . . . showed a total of 13,859 [Quakers for 1860]. In the first sixty years of the nineteenth century, membership totals had fallen by no less than 30 per cent. Small wonder that the formal deliberations of Quakers . . . were haunted by the consciousness of their decline.

Additional motivations to personal social and political activism arose in the rapidly changing arena of political governance in the late nineteenth – early twentieth centuries. In 1874, trade unionists were elected as Members of Parliament for the first time (Attlee, 1937, p. 36) and the Third Reform Act of 1884 extended the franchise to include many working-class men. The politics of the left developed: the Independent Labour Party was founded by Kier Hardie in 1893 and, together with the Social Democratic Federation, founded in 1880, and the Fabian Society, it formed the basis of the Labour Party, with 29 Members of Parliament in 1906 (Attlee, 1937, p. 39). Evangelical philanthropy had failed to address social ills in any meaningful way and the middle and upper classes feared a growth in working class radicalism. A "social gospel" arose: British elites, whether religious or not, 'began to turn their attention to the condition of the working classes [and] this was not simply a matter of moral concern [but from fear] of radicalism and unrest' (Bew, 2017, p. 54). As members of the elites, JWR and RSW set out to provide personal social and political leadership and, in part at least, this was a means of managing working class radicalism and potential for unrest whilst demonstrating the relevance of Quakerism to society, rather than simply an indication of Quaker socio-religious accountability.

Acting in a personal capacity, members of the Richardson family networks were much involved in philanthropy and social activism throughout the period 1840 – 1914. However, in the era of Liberal Quakerism from 1860 to 1914, personal social activism increased in relative importance, as exemplified by the RSW and, to a more limited extent, by JWR. Nevertheless, in its analysis of both Phase 1, 1840 – 1860, and Phase 2, 1860 – 1914, this research found no evidence of Quaker corporate social accountability through action (Parker, 2014) as envisaged by Raistrick's (1938 [1988]) history of the London (Quaker) Lead Company, Isichei's (1970) comments on Rowntree and Parker's (2014) work on Cadbury.

In general terms, this research demonstrates that accountability is a complex phenomenon that may be usefully examined within a typology that encompasses public governance, the market place and the socio-religious realm. The research indicates that accountabilities exhibit continuities and changes over time and may be shaped by religious belief and orthopraxy; organizational structures and sanctions; business, cultural, political, social and geographical environments; and individual actors. Moreover, accountability processes may be susceptible to influence from a dominant grouping within an organization.

In summary, this research makes five significant findings. First, it finds that static Quaker organization structures and accountability processes were ineffective in a rapidly changing world: in particular, the reciprocal influences of an increasingly complex business environment and radical changes in religious beliefs and practices combined to shift accountabilities from the Quaker Meeting House to newly established legal accountability mechanisms. Second, it notes that the distinctive Quaker decision-making process was susceptible to influence from the domination of a large family network, such as the Richardsons, operating within a small organization, such as the Newcastle Quaker Meeting House. Third, it finds that changes in Quaker religious beliefs and orthopraxy led to significant changes in attitudes and approaches to accountability. Fourth, it finds no evidence of Quaker corporate social accountability through action in the Richardson family networks and it questions the validity of this concept. Fifth, it indicates that the motivations underlying Quakers' personal philanthropy and social activism were extremely complex, extending far beyond accountabilities driven by religious belief.

This research contributes to theoretical development in two ways. First, it extends Mashaw's (2006, p. 116) 'conceptual framework of accountability', which is based on a typology of accounting regimes, by applying it to a socio-religious context and finds that it retains its 'robustness [and] its applicability' (Hardy and Ballis, 2013, p. 559) in this setting. Second, given that this research does not find any archive evidence to support the validity of Parker's (2014) concept of Quaker corporate social accountability through action, the authors question the foundations of this concept and suggest the need for further research into its utility in framing 'a theoretical accountability discourse' (Parker, 2014, p.634).

Further research

As an outcome of this research, the authors question the validity of the concept of Quaker corporate social accountability through action in the period up to 1914 and note that the literature contains qualifications and criticisms of its histories. Raistrick and Jennings (1965 [1989, p. 323]) indicate that the London (Quaker) Lead Company operated

> a comprehensive social policy, the aim of which was to maintain an efficient, well fed, well housed, healthy, sober and contented labour force [and its] motives formed a nice blend of philanthropy and self-interest. Part at least of the cost of the social services was recovered by paying lower wages than would have been required in the absence of these special provisions, and this advantage was often stressed in Company reports and correspondence.

Hunt (1970) notes that the London (Quaker) Lead Company and the rival Anglican-owned Blackett-Beaumont concern operated in a remote area of the North Pennines at a time and place when there was little State or local government social provision. He finds that, irrespective of religion, each of

these firms had significant involvement in the lives of lead miners, their families and communities and states (1970, p. 248) that, by 1850,

> Education, churches and chapels, benefit societies, even organised amusements were provided or subsidised by the mining companies . . . At work and away from it, the lead miner was dominated by [the firm and its agents, whose] object was to increase profits. Benevolence was one motive behind the provision of welfare services, but it was scarcely altruistic.

Thus, there was little that was completely altruistic or distinctively Quaker in the London Lead Company's provision of industrial welfare: this provision was driven predominantly by the necessities of location and business rather than by a policy of corporate social accountability through action.

Freeman (2015, p. 424) notes that Rowntree's 'employee welfare initiatives . . . could be seen as a deliberately paternalistic strategy devised in order to ward off industrial militancy'. Furthermore, Rowlinson, Hassard and Smith (2015, p. 1) present a strong critique of Parker's (2014) depiction of the Cadbury's corporate social accountability through action:

> Parker's (2014) analysis of George Cadbury (1839 – 1933) . . . relies too heavily on hagiographies and company sponsored corporate histories as sources . . . Parker (2014) gives no consideration for historiographical debate or conflicting historical interpretations of policies implemented by the firm of Cadbury in the early twentieth century . . . and he conspicuously omits our own articles published in the leading journals for business history and organization studies that are derived from research on primary sources held in the company's archives.

Rowlinson, Hassard and Smith (2015) argue that Parker (2014) fails to consider Quaker employment of child labour; the impact of changes in Quakerism in the late nineteenth century; Cadbury's use of slave-grown cocoa; and the implications of Cadbury's introduction of scientific management.

Given the findings of this research and the analyses of Raistrick and Jennings (1965 [1989]), Hunt (1970), Freeman (2015) and Rowlinson, Hassard and Smith (2015), it is recommended that further historical research is undertaken in order to ascertain the origins, underpinnings and validity of the concept of Quaker corporate social accountability through action. In this further research, it may be relevant to note Friends' concerns regarding survival and loss of identity given the impact of rapid and comprehensive changes in Quakerism post-1860. For example, Isichei (1970, pp. 165 - 166) states that Quakers feared that 'they had endangered their sense of corporate identity', and quotes the 1899 declaration of John Wilhelm Rowntree, a leading Quaker, that

> A small body like the Society of Friends, which has with almost dramatic suddenness broken down its social barriers and mingled with the world after a century of aloofness, must have very clear convictions if it is not to lose its identity.

The authors suggest that further research is required into Friends' construction and use of histories of Quaker corporate social accountability through action, such as Raistrick (1938 [1988]), as contributions to the building of an organizational identity for the Religious Society of Friends in order to ensure its survival and vitality.

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