

# Data Mining the Archives: the Emergence of Separate Books of Account in the Church of Scotland 1608–1800<sup>1</sup>

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This article uses the electronic catalogue of the Church of Scotland archive at the National Records of Scotland to trace the emergence of forms of accounting in that body in the seventeenth and eighteenth century. It shows the spatial and temporal aspects of the use of separate books of account during this period. This is a valuable addition to our knowledge, but it needs to be treated with caution. It can only be a supplement to detailed investigation of the records themselves, but it provides useful pointers to where effort might be best directed. The broader implications of using electronic catalogues as sources of evidence in their own right are examined for both historians and archivists.

There have been calls to examine ways in which historians use archives, especially in the context of rapidly changing technologies.<sup>2</sup> This article is a speculative piece from the perspective of a historian using the archive to answer specific questions. In this case, the questions are to do with the emergence and development of practices of accountability in the Church of Scotland. This is linked to a broader project, that of the connection between taken-for-granted religious practices and the development of management.<sup>3</sup> This is primarily concerned with the local experience in the eighteenth century. The focus in historical work covering this period has tended to be on national controversies, notably those to do with the Union and patronage. An examination of local practice indicates that a system of governance laid out on the restoration of presbyterian church government in 1690 was consolidated during the century, and that such a system might have had enduring impacts on conceptions of authority and the monitoring of conduct more generally. However, the focus in this article is on one small part of that project: the emergence in the Church of Scotland of separate books of account in which collections on behalf of, and disbursements to, the poor were recorded and reconciled to the decisions made by kirk sessions. Work on the kirk session records for the presbytery of

<sup>1</sup> I am extremely grateful to Robin Urquhart of the National Records of Scotland for his advice and guidance about online resources in general and the Church of Scotland records in particular.

<sup>2</sup> Ian Anderson, 'Are You Being Served? Historians and the Search for Primary Sources', *Archivaria*, 58 (2004), 81–129.

<sup>3</sup> Alistair Mutch, 'Management practice and kirk sessions: an exploration of the Scottish contribution to management', *Journal of Scottish Historical Studies*, 24:1 (2004), 1–19.

Garioch in Aberdeenshire suggested the slow emergence of this practice over the course of the eighteenth century.<sup>4</sup> However, inspection of the catalogue also suggested that this practice might have emerged much earlier and have exhibited different forms in other parts of Scotland, especially in the central belt. This raised the question of the extent to which the electronic catalogue itself could act as a source of evidence, and it is some initial inquiries in this regard that this article covers.

The article begins by considering developments in finding aids in the context of the digital imaging of records. These trends are placed in the context of the notion of ‘data mining’, drawn from contemporary business practice. This leads to a consideration of the nature of the Church of Scotland records, in order to frame a discussion of some potential problems. Despite these problems, closer examination of the records indicates that using the catalogue as a guide for broad patterns is indeed feasible in this case and some tentative findings about the spread of separate money accounts are presented. This suggests that there is indeed a considerable difference between practice in some areas, notably the synods of Perth and Stirling, Lothian and Tweeddale, and Fife, and other parts of the country. The implications of these findings for archival practice are then considered from the perspective of the historian.

For historians, the extensive imaging of source material offers the prospect of the removal of barriers of time and space. However, it also, in the form of electronic finding aids, offers the possibility of the discovery of material. In some cases, this might obviate the need for a visit to the archives at all, for example where a specific item (whether digitised or not) can be pinpointed for remote delivery, or where the description in the finding aid is so comprehensive as to remove the need for inspection of the original. There are times when a particular piece of evidence forms just a small part of a jigsaw, too small to merit a dedicated visit to an archive. Identifying such material through finding aids available electronically can bring many more fragments together to generate deeper insights when placed with material obtained from closer inspection of a body of material. Much depends, of course, on the comprehensiveness of the finding aids which, as Cox points out, were often designed with the assumption that their use would be in conjunction with the situated knowledge of the archivist.<sup>5</sup> The attention is therefore focused on the need to develop such finding aids to include this type of contextual material. But there might be another potential use of such finding aids, and this is as a source of evidence in their own right. In contemporary business practice, considerable attention is being paid to the notion of data mining.<sup>6</sup> This is where bodies of data, collected and stored electronically, are systematically examined for patterns which can then

<sup>4</sup> Alistair Mutch, ‘Systemic accountability and the governance of the Kirk: the Presbytery of Garioch in the eighteenth century’, *Northern Scotland*, 3 (2012), 45–65.

<sup>5</sup> Richard Cox, ‘Revisiting the archival finding aid’, *Journal of Archive Organization*, 5.4 (2007), 5–31.

<sup>6</sup> T. Davenport, ‘Competing on Analytics’, *Harvard Business Review*, 84.1 (2006), 99–107.

give insights. Such insights are in turn used to adjust business practices. The speculation in this article is whether such practices can be applied to archival finding aids. In business practice, such mining is often carried out by complex software packages, but that is not what is being advocated here. Rather what is suggested is that the search tools already available can be used to identify records which can then be analysed using simple spreadsheet methods, to see if patterns exist which can enrich more traditional methods.

The particular example explored here is the emergence of separate books of account in the Church of Scotland. At parish level the kirk sessions, comprised of the minister and a number of elders, had several functions. Their role in punishing sinners by the exercise of public discipline is the one which is most familiar, but they also played the major part in the relief of poverty and distress.<sup>7</sup> The money collected at church services, supplemented by any bequests and interest on accumulated funds, was to be laid out for the relief of the poor. This could be in two forms: the relief of casual distress and, of central importance, the relief of those unable to provide for themselves by reason of infirmity or age. In both cases, decisions were taken by the session and recorded in minutes alongside the decisions about discipline and the running of the church. In an examination of the eighteenth-century session registers of the presbytery of Garioch, there appeared to be a process by which monetary transactions were gradually separated out from the recording of minutes.<sup>8</sup> In the early years of the century, such transactions were often embedded in the minutes. Gradually, the figures migrated into the right-hand margin, with columns for 'charges' (income) and 'discharges' (expenditure) being ruled. This then evolved into keeping these details at the rear of the records, with facing pages containing the full details of transactions. In two of the parishes this evolved into completely separate books of account that were still regularly reconciled to the decisions contained in the main minutes.

In 1751, a legal challenge to the running of the kirk session in Humbie in the Lothians concerning the operation of poor relief resulted in a Court of Session decision which appeared to challenge the practice of integrating financial transactions with ecclesiastical records. In her review of the impact of the case, Rosalind Mitchison observed that, 'it became desirable for parishes to keep financial and discipline affairs in different books, a policy also encouraged by presbyteries, though with limited success'.<sup>9</sup> As we have seen, in the Garioch this decision had little impact but it does suggest the need to explore practice elsewhere. One means of doing this is by the detailed investigation of parochial records, but this is where a familiarity with the catalogue suggests the possibility

<sup>7</sup> Alison Hanham, *The Sinners of Cramond: the struggle to impose godly behaviour on a Scottish community 1651–1851* (Edinburgh, 2005); J. M. McPherson, *The Kirk's care of the poor, with special reference to the north-east of Scotland* (Aberdeen, c.1945).

<sup>8</sup> Mutch, 'Systemic accountability'.

<sup>9</sup> Rosalind Mitchison, *The old poor law in Scotland: the experience of poverty, 1574–1845* (Edinburgh, 2000), 66.

of analysing it to see if any patterns emerge. This thought was triggered by two observations: one is the extraordinarily complete state of preservation of Church of Scotland registers; the second is that the catalogue appeared to be a reliable guide to those records that survive. It was in order to test these initial observations that the exercise reported on here was carried out. First, however, it will be useful to say something about the nature of the records.

The preservation of so many of the parochial records owes to something more than chance. The Church of Scotland from its inception laid great store by the written record.<sup>10</sup> Coupled with its processes of visitation and inspection, detailed records were seen as a key means of ensuring against the emergence of a ‘priestly caste’ and of maintaining fidelity to the religious objectives of the church, minimising the intrusion of secular powers and concerns. From an early stage, the church laid down standards not only for the completion of records but also for their preservation. In 1696, a document was presented for the consideration of the General Assembly. Entitled *Overtures concerning the discipline and method of proceeding in the ecclesiastick judicatories in the Church of Scotland: humbly tendered to the consideration of the severall Presbyteries, and to be by them prepared for the next, or some ensuing General Assembly*, this suggested in considerable detail how written records were to be created. It also had the following to suggest about the preservation of records:

That registers of all Judicatories may be better Preserved, it were fit, that every Session deliver their fair Register to the Presbytery every 10 Year; and every Presbytery theirs, and the Sessions in to the synod, every 15 Years; and that every Synod, every 20 Year, order all these, and their own fair Register, to be laid up in the publick Library of that University, which is next adjacent to them; where they may be safely kepted from Accidents, for the future benefit of the Church.<sup>11</sup>

While we will see that this focus on archiving was not always successful in practice, it did mean that a large volume of records was available when the General Assembly passed an Act authorising the transfer of records into the custody of what was then the Scottish Records Office. Under agreement with the Church of Scotland, the National Records of Scotland (NRS) remains the central body of deposit, although it in turn has authority to transmit records to local archives offices if thought appropriate. However, the NRS maintains a central catalogue to all church records. Further, it has been a pioneer in the digital imaging of church records so that researchers consult its Virtual

<sup>10</sup> Alistair Mutch, ‘Theology, accountability and management: exploring the contributions of Scottish Presbyterianism’, *Organization*, 19.3 (2012), 95–111; Alistair Mutch, “‘To bring the Work to greater perfection’: systematising governance in the Church of Scotland 1696–1800”, *Scottish Historical Review*, forthcoming.

<sup>11</sup> *Overtures concerning the discipline and method of proceeding in the ecclesiastick judicatories in the Church of Scotland: humbly tendered to the consideration of the severall Presbyteries, and to be by them prepared for the next, or some ensuing General Assembly* (Edinburgh, 1696), 9, at Early English Books Online.

Volumes system rather than the original records. This means that records retained in local archives are generally available for scrutiny in Edinburgh (with the future possibility of broader access). This development has had an impact on the transfer of the catalogue to electronic form. During the process of imaging, virtual markers or ‘waypoints’ are placed on the file to indicate the position of years. This has meant the closer scrutiny of records and changes to the finding aid. However, as we will see, the format of records is often more complex and involves difficult issues of classification. Nevertheless, it was felt that the collection was both broad enough in its coverage and sufficiently well catalogued to begin the process of looking for broader patterns.

An initial search was conducted on the NRS catalogue available over the Internet using the keyword ‘accounts’ for records with the reference ‘CH2’ (the Church of Scotland root reference). This produced a list of 3,411 records, which was then manually inspected to produce a list of what appeared to be eighteenth-century and earlier records. This result was then cross-checked against the records from four presbyteries which had already been chosen as a means to expand the broader project that had started in the Garioch. The Garioch was an area where Episcopalianism retained a significant hold in the early part of the eighteenth century, albeit one seriously weakened in the aftermath of 1715. Accordingly, the desire was to examine areas in which presbyterian forms of governance might have been more extensively restored after 1690. The presbyteries selected were located in Lowland Scotland: two on the east of the country and two in the west. One criterion was to include the parishes of Humbie and Cambuslang, parishes which generated court cases in the mid-eighteenth century which hinged in part on accounting practices and which Mitchison drew on in her account of poor relief. These parishes fell under the purview of the presbyteries of Haddington and Hamilton respectively. Although geographically close to that of Haddington, the presbytery of Linlithgow was selected because of the importance of the work of Walter Steuart of Pardovan, a leading ruling elder in the presbytery. It was he who produced the *Collections and observations methodiz’d; concerning the worship, discipline, and government of the Church of Scotland* in 1709, which was to form the ‘procedure manual’ for the church after the next century.<sup>12</sup> To balance this focus on the east, the presbytery of Ayr was selected. An important feature here was the work of John Mair, rector of Ayr Academy and author of the leading accounting text of the eighteenth century.<sup>13</sup> The localities selected, then, were part of the broader project of examining the nature of governance practice in the eighteenth century. It is recognised that this is to omit important

<sup>12</sup> Walter Steuart, *Collections and observations methodiz’d; concerning the worship, discipline, and government of the Church of Scotland. In four books* (Edinburgh, 1709). Eighteenth Century Collections Online, Gale.

<sup>13</sup> M. J. Mephram, ‘The Scottish Enlightenment and the Development of Accounting’, in (ed.) R. H. Parker and B. S. Yamey, *Accounting History: Some British Contributions* (Oxford, 1994), 268–93.

areas in the development of presbyterian traditions, but there is a trade-off between breadth and depth of coverage. For the purpose of this exercise, these presbyteries, together with the Garioch, contained ninety parishes and enabled a check on both the coverage of the collection and the accuracy of the catalogue.

The discussion that follows falls into two parts. In the first part, questions of the completeness of the collection and the accuracy of classifications are considered. These entailed the detailed examination of records in the selected parishes and were carried out for the eighteenth century only. This entailed the examination of the records for ninety parishes and so was constrained in the name of manageability. Having established, as discussed in detail below, that the collection was both sufficiently complete and classifications accurately applied, this then enabled the scope of the search to be broadened. The extension back into the seventeenth century was intended to establish broad patterns of practice, patterns which could then be examined for their wider implications.

In terms of completeness of the collection, what can be reported on here is only a partial analysis. As we will see, a full analysis would require substantial work of classification, with then a consideration of how each type survives across the years. For the present, the analysis discussed here refers to the existence of any example of the basic records, that is, of either the register of

	<b>Ayr</b>	<b>Garioch</b>	<b>Haddington</b>	<b>Hamilton</b>	<b>Linlithgow</b>	<b>Total</b>
<b>Years covered</b>						
under 25	6	1	1	1	0	9
25-50	0	0	1	0	0	1
50-75	3	3	1	3	1	11
Over 75	14	8	10	9	18	59
Total	23	12	13	13	19	80
Total parishes	28	15	14	14	19	90
<b>Percentage of surviving records</b>						
under 25	26.1	8.3	7.7	7.7	0.0	11.3
25-50	0.0	0.0	7.7	0.0	0.0	1.3
50-75	13.0	25.0	7.7	23.1	5.3	13.8
Over 75	60.9	66.7	76.9	69.2	94.7	73.8

Table 1 Record survival for the eighteenth century by selected presbyteries.

decisions or account books. A simple count of existence would indicate that some type of record for the eighteenth century survived in eighty of these parishes, or 88.9 per cent. However, this would cover both those records which covered the entire century and those which only represented part of it, so Table 1 shows the existence of records in twenty-five-year bands.

This indicates considerable differences in survival by presbytery. The 100 per cent coverage for Linlithgow is significant, given that this was the presbytery in which Walter Steuart of Pardovan was elder. Such men may well have assumed that the standard of record keeping produced in their area should form the model for the rest of the church. The lowest survival record is in the Garioch, but even here, records exist for 80 per cent of parishes and coverage remains good across the century. For those parishes for which records survive, over two-thirds in all bar the Ayr presbytery have records covering three-quarters of the century. One wonders here about the closeness to the universities that was assumed by the anonymous writers of the *Overtures*. Of course, if one went beyond these lowland parishes into the Highlands, one would get a different picture. In the synod of Glenelg (covering Skye and the Western Isles), for example, no eighteenth-century records survive at all. Mindful of this, and the caveats above about the limitations of this exercise, it would appear that the collection is comprehensive, certainly as regards what might be thought to be the 'core' areas of the church in the eighteenth century and earlier.

Given the comprehensiveness of the surviving records, the question then arises of the extent to which the catalogue is an accurate reflection of the nature of the records. This was tested through an examination of the records for each parish in the selected presbyteries against the descriptions provided. This closer inspection indicated some minor problems with data quality but also some of the complexities of classification. The original search had been carried out using the keyword 'accounts', but when descriptions were taken directly from the records themselves this could also yield words like 'cash books' or 'deacons' books'. These were equivalent records. In three cases, records of account books found by searching from the parish records had not appeared on the catalogue search. These affected Bo'ness, Midcalder and West Calder parishes, all in Linlithgow presbytery. Another problem was found to be concentrated in the cataloguing of the Hamilton presbytery. Here in five of the fourteen parishes, the high-level descriptions did not match what was in the detailed guide to the digitally imaged record. In one case, Shotts, what had been catalogued as minutes actually proved to be accounts. However, these were minor problems when one considers the volume of records inspected. These errors occurred in one set of records for each parish when multiple sets might have been consulted. In total, 295 records were inspected so the error rate of these eight equates to 2.7 per cent. Of course, this was not a detailed data quality exercise, but it does suggest that in broad terms the high-level descriptions are a reasonable guide to the contents of the collection.

Two factors need to be taken into consideration when addressing the complexities of categorisation, aside from the difficulties of defining what

a set of minutes is, as discussed below. There can be an assumption from the catalogue that one is dealing with a discrete bounded record, but closer inspection indicates that this might not always be the case. One example is that of the volume as a collection of fragments. This can be particularly true for the earlier records, where surviving fragments have been assembled to make an artificial collection. This can often be difficult to follow and so to catalogue, with jumps in dates and formats. For example, the volume for Cambuslang catalogued as ‘minutes and collections 1658–1788’ actually contains six sets of minutes assembled in chronological order but with large gaps between them, and one set of accounts from 1731 to 1743. The second note of caution is that registers are often reused. So, for example, the Dalziel volume is a combined set of minutes and accounts for the period 1723 to 1745 which is then reused to hold the minutes from 1797 to 1816. What this means is that care needs to be exercised to view the analysis presented from inspection of catalogue entries as an indication of broad patterns that need further detailed inspection.

What that detailed inspection can indicate is what is hardest of all to be sure about: the existence of records which have not survived. In Monymusk, the session experienced considerable problems locating their minutes. In 1789:

The Min[iste]r produced two books to the Session, in a very bad state, said two books being the public records of this parish during the whole ministry of Mr Burnett. The Min[iste]r also informed the Session that said books had been carried away from this place by the late Lieut. Farquarson, at Coulie, without the Session’s knowledge or consent, and concealed there until W[illia]m McKnight, present tacksman of Coulie signified their being among lumber in his house and gave them up to the Min[iste]r.<sup>14</sup>

The session resolved to get them rebound. Several years later, thanks to the ongoing dispute with the heritor that made the status of the minutes of particular concern, the session resolved:

never, at any future period, to commit the keeping of their papers or records to any other Servants or Clerk, on account of the danger consequent thereupon and appointed all their papers and records to be kept in the constant possession of the Moderator, that no future servant may have it in his power to run off with their property.<sup>15</sup>

In Inch in 1777, the session also recovered the minutes that had disappeared when the schoolhouse had been rebuilt.<sup>16</sup> Tracing such losses can be particularly difficult with account books. Sometimes we get confirmation of this from the surviving records themselves. Thus in the Cambuslang accounts of 1740, there

<sup>14</sup> National Records of Scotland (NRS), CH2/1399/2, Monymusk, 1771–96, 15 January 1789.

<sup>15</sup> NRS, CH 2/1399/2, Monymusk, 1771–96, 13 July 1792.

<sup>16</sup> NRS, CH 2/189/4, Inch, 1771–92, 18 April 1777.

is a reference to ‘the old book of accompts’ when an item had been improperly brought forward.<sup>17</sup> On the first page of the Dalziel register there is the note:

The following being overrun with Mistakes & indistinct markings especially of the same things twice over as well as omissions & a new Book being necessary for the keeping of the Accounts you will find the whole from the twentieth of Feb[ruar]y 1700 & forty three distinctly stated in the New Book.<sup>18</sup>

This enables us to infer the separation of minutes and accounts from 1743 onwards. Unfortunately, this is not always so clear and we are forced to infer the existence of separate books of account from the format of the minutes. When these contain no details of financial transactions outside the noting of balancing and reconciliation it seems reasonable to infer the existence of separate accounts. This often happens at a natural break, perhaps with the ordination of a new minister. The minutes of Bolton, for example, contain the figures in the right-hand margin of the minutes until 1744.<sup>19</sup> Then a new book is started which has the minutes at the beginning of the volume and separate accounts at the rear. In this case, the accounts run with the minutes until the end of the century. In other parishes the transition is much more abrupt. In Dirleton, for example, the left-hand page in February 1752 has figures recorded, but then these simply disappear.<sup>20</sup> What this means is that we can sometimes date the transition to a separate money register accurately; in other cases we have to infer it. The inspection of the eighty parishes for which records survive gives thirty-six with separate accounts by the end of the eighteenth century, based on catalogue entries. However, closer examination of the records themselves indicated that twelve of these parishes had earlier accounts than those recorded in the catalogue, as inferred from the content of minutes. Five of these parishes were in the Ayr presbytery. Another fifteen parishes had no separate surviving accounts but their existence could be inferred. Six of these parishes were in Linlithgow presbytery, six in Hamilton. These figures have to be borne in mind when considering the patterns gleaned from the catalogue. They suggest that they will tend to underestimate both the volume and the timing of separate accounting records. Such inferences, of course, cannot be drawn from catalogue entries alone; they require the inspection of the records themselves. Accordingly, whilst the degree of potential underrecording is noted here, the figures presented are for explicitly labelled books of account only.

Given these limitations of data quality and of the inherent nature of the records, it is still feasible to sketch in some broad patterns from the catalogue records. These have been adjusted for the additional material found but not for the inferred nature of records. This gives a total of 232 parishes with

<sup>17</sup> NRS, CH 2/415/1, Cambuslang, minutes and collections 1658–1788.

<sup>18</sup> NRS, CH 2/462/1, Dalziel, minutes and accounts 1723–1816.

<sup>19</sup> NRS, CH 2/37/3, Bolton, minutes 1683/1745; CH2/37/4, Bolton, minutes 1744–1802; Bolton, accounts 1744–1801.

<sup>20</sup> NRS, CH 2/1157/3, Dirleton, minutes 1737–74.

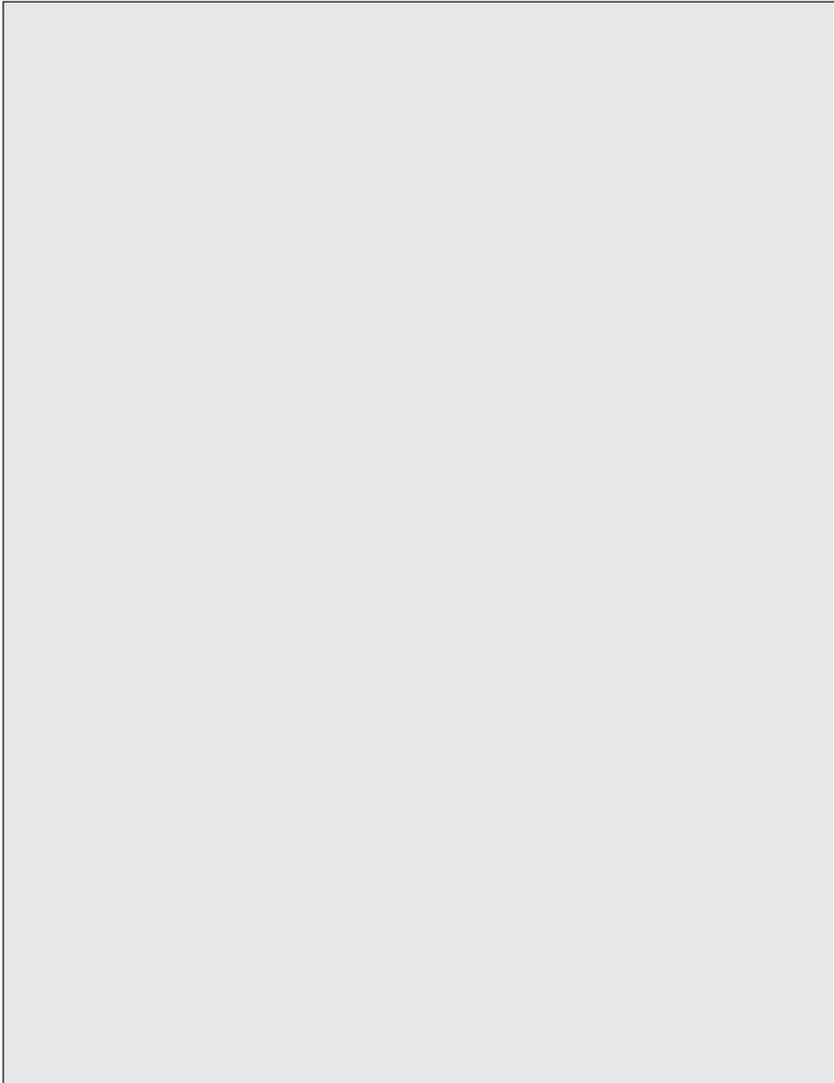


Figure 1 Adoption of separate accounts in the seventeenth century.

<b>Dates</b>	<b>Parishes</b>	<b>Cumulative</b>	<b>Percentage of separate accounts</b>
1600–1649	8		3.45
1650–1699	29	37	12.50
1700–1724	34	71	14.66
1725–1749	36	107	15.52
1750–1774	65	172	28.02
1775–1799	60	232	25.86
	232		

Table 2 Implementation of separate accounts.

separate accounts by the end of the eighteenth century, the earliest of these being Edinburgh St Cuthberts in 1608. Figure 1 indicates the pattern of early adoption, indicating the importance of the Lothians. Table 2 gives the pattern of implementation by half centuries for the seventeenth century and by quarter centuries for the eighteenth.

By the end of the eighteenth century, with 870 parishes in the church as a whole, this gives an adoption by then of separate accounts in 26.6 per cent of parishes. Obviously, as discussed above, record survival might condition this conclusion. If the pattern of inferred accounts from the presbytery analysis were to hold good then this might imply that a further 119 parishes might have had separate accounts. This assumption would indicate that perhaps 40 per cent of parishes had separate records. Of course, we have seen that these inferred accounts were particularly to be found in central and eastern presbyteries, which is just where, as will become apparent, separate accounts were more prevalent. So the figure of 40 per cent might be regarded as a maximum. This suggests a number of things. First, that Mitchison's observation about the limited success in separating out books of accounts from the registers is right. Secondly, that the emergence of separate accounts is a process which began early in the seventeenth century and, as we will see, was a feature of the eastern Lowlands. It therefore considerably predates the Humbie decision, although the biggest single increase in separate registers comes in the quarter century after that decision.

Table 3 shows the top ten presbyteries with separate accounts by the end of the eighteenth century. The east-central bias is clear (it should be noted that, if we were to take inferred accounts into consideration, Linlithgow would be at 100 per cent). It would be interesting to map these distributions to the survival of heritors' records, because it was these areas which saw the development of assessments for poor relief. Haddington, of course, was the home presbytery of the parish of Humbie, which triggered the court case that Mitchison explores. However, stents for poor relief can also be found in west coast parishes. Unfortunately the Cambuslang records are missing for the period

BOOKS OF ACCOUNT IN THE CHURCH OF SCOTLAND

<b>Presbytery</b>	<b>Accounts</b>	<b>Parishes</b>	<b>%</b>
Stirling	9	11	81.82
Linlithgow	13	19	68.42
Kelso	6	9	66.67
Fordoun	8	13	61.54
Haddington	8	14	57.14
Dalkeith	9	16	56.25
Edinburgh	11	22	50.00
St Andrews	10	20	50.00
Perth	7	15	46.67
Auchterarder	6	13	46.15

Table 3 Implementation of separate accounts by top ten presbyteries.

<b>Synod</b>	<b>Accounts</b>	<b>Of recorded parishes</b>		<b>Of total parishes</b>	
		<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>
Lothian and Tweeddale	49	104	47.12	104	47.12
Perth and Stirling	29	63	46.03	63	46.03
Fife	26	69	37.68	69	37.68
Dumfries	12	40	30.00	48	25.00
Orkney	4	14	28.57	14	28.57
Glasgow and Ayr	36	134	26.87	134	26.87
Merse and Teviotdale	18	67	26.87	67	26.87
Angus and Mearns	17	65	26.15	76	22.37
Shetland	1	4	25.00	4	25.00
Aberdeen	20	89	22.47	89	22.47
Argyll	3	14	21.43	34	8.82
Moray	7	33	21.21	48	14.58
Galloway	7	36	19.44	36	19.44
Caithness and Sutherland	1	9	11.11	22	4.55
Ross	2	18	11.11	24	8.33
Gleneelg	0	0	0.00	42	0.00
	232			874	26.54

Table 4 Separate accounts by synod.

in which it also figured in a court case which turned on accounting for poor relief. This distribution does suggest the heartlands of the move to separate accounts, which might well be reflected in the assumptions that lay behind the production of the ‘procedure manuals’ (considering the leading role of Walter Steuart of Pardovan in Linlithgow at both parochial and presbyterial levels). Aggregating the figures by synod makes the spatial distribution easier to see, with the three east-central synods having the highest concentration. In Table 4, the percentage that separate money registers were of all those parishes with at least one set of records and then of all parishes is recorded. The comprehensive survival of records for the ‘heartland’ synods is clearly seen, as is the greater proportion of separate accounts. Even in the Lothians, however, the figure does not exceed 50 per cent of parishes (this table also indicates the weak survival of records for the Western Highlands and Islands.)

Table 5 shows the temporal progression of this process. It is sorted by the earliest adopters, showing how central the Lothians are to this process. After early beginnings in Edinburgh, there is a strong concentration of adoption around Dalkeith in the later seventeenth century. The early adopters in Angus and the Mearns do not appear to lead to any sustained move to separate accounts and may reflect particular contingent factors. In Dundee this might be related to an urban mercantile elite, but the same would not be true for Bervie. Figure 1 demonstrates visually how concentrated this process was in the eastern lowlands. This process indicates further questions which would need to be tested against investigations of the local context. In the early eighteenth century the impetus is taken up in Fife and moves to the west in the shape of Glasgow and Ayr. The second half of the century sees the trend accelerate here, which may indeed reflect the decisions at Humbie and Cambuslang.

There are a number of implications of these patterns. At a general level, they appear to confirm the importance of accounting in Scottish presbyterianism from an early stage of its development. This focus is to be found in the first *Book of Discipline*, which lays considerable stress on accounting for the financial resources of the church.<sup>21</sup> It is confirmed by McCallum’s detailed exploration of the spread of the Reformed polity at parish level in Fife, where he notes the rough scrawl of the early pages of the session minutes of Markinch but the ‘scribe’s tendency to record every financial detail’.<sup>22</sup> This is important for larger debates about the history of accounting, where the impact of religion has often been cast in terms of the distinction between the sacred and the profane.<sup>23</sup> Such a distinction can lead to accounting to be seen as a purely secular concern and its appearance in religious organisations a mere reflection of profane practice. This conclusion has been challenged in studies drawing on religious polities as

<sup>21</sup> James Cameron, *The First Book of Discipline* (Edinburgh, 1972).

<sup>22</sup> John McCallum, *Reforming the Scottish Parish: The Reformation in Fife, 1560–1640* (Farnham, 2010).

<sup>23</sup> Salvador Carmona and Mahmoud Ezzamel, ‘Accounting and religion: a historical perspective’, *Accounting History*, 11:2 (2006), 117–27.

Synod	Cumulative				
	1600-1649	1650-1699	1700-1749	1750-1799	to 1799
Lothian and Tweeddale	5	17	15	12	37
Angus and Mearns	2	0	3	12	5
Glasgow and Ayr	0	4	12	21	16
Perth and Stirling	0	4	6	19	10
Fife	0	2	12	12	14
Merse and Teviotdale	0	1	9	8	10
Aberdeen	0	1	3	16	4
Dumfries	0	1	1	10	2
Galloway	0	0	4	3	4
Moray	0	0	2	5	2
Orkney	0	0	1	3	1
Ross	0	0	1	1	1
Argyll	0	0	0	2	0
Caithness and Sutherland	0	0	0	1	0
Shetland	0	0	0	1	0
Glencelg	0	0	0	0	0

Table 5 Implementation of separate accounts by synod and half-centuries.

diverse as the Church of Scotland and the Society of Jesus.<sup>24</sup> Although deserving of further investigation, the early adoption of separate money registers in the Church of Scotland does lend support to such challenges.

For the project of examining governance practices in the eighteenth century, the patterns revealed by an analysis of the records are important not just because they suggest that the Humbie case did not represent a major turning point. It might have accelerated a trend towards the keeping of separate books of account, but it did not spark that trend. This in turn points to the dangers of relying on written rules of procedure as a guide to practice. The Church of Scotland is noted for its attempts to create such guides, culminating in the influential *Collections* of Walter Steuart of Pardovan. However, such guides are also notable for their relative silence on matters of accounting. The take-up of separate accounting in the east-central areas, and particularly in Linlithgow, may be influential here. Unfortunately, the accounting records for the parish of Linlithgow itself do not survive, but an examination of two parishes where a complete run exists for the eighteenth century is instructive. In both Abercorn and Kirkliston, transaction records were maintained to support regular processes of the review of accounts.<sup>25</sup> In Kirkliston, accounts were reviewed on a quarterly basis right through the century: the most complete form of record keeping and reconciliation to be found of the parishes examined for the selected presbyteries. In neighbouring Abercorn (which bordered the lands of Pardovan), a regular process of half-year accounting based on very clear ledgers took place from 1703 until it was disrupted by both the events of 1745–6 and the departure of a minister. It could be that this represents the continuation of taken-for-granted practices in the presbytery that commenced with Falkirk in 1660 and saw another six parishes adopt separate money registers between 1688 and 1692. In turn, the creators of the guidance might have assumed that this standard would be expected by other readers of their work and so they did not need to include it explicitly.

This, of course, is to deal with the *effects* of the shift towards separate books of account. These were to do with the creation of a particular form of accountability, based on detailed record keeping, which could then influence activities in other domains, such as the Scottish prominence in administration and bookkeeping by the end of the eighteenth century. Of course, the emergence of separate books of account is only a small part of this story, but investigation of the catalogue is helpful in contributing part of the evidence.

<sup>24</sup> Kerry Jacobs, 'The sacred and the secular: examining the role of accounting in the religious context', *Accounting, Auditing & Accountability Journal*, 18:2 (2005), 189–210; Paulo Quattrone, 'Accounting for God: accounting and accountability practices in the Society of Jesus (Italy, XVI–XVII centuries)', *Accounting Organizations and Society*, 29 (2004), 647–83.

<sup>25</sup> NRS, CH 2/835/9, Abercorn, accounts 1700–57; NRS, CH 2/835/10, Abercorn, accounts 1758–99; NRS, CH 2/229/11, Kirkliston, accounts 1703–31; NRS, CH 2/229/12, Kirkliston, accounts 1731–52; NRS, CH 2/229/13, Kirkliston, accounts 1781–1821.

What, though, of the *causes* of such a focus on accounting? It is worth reiterating that the existence of separate books of account is only one marker of such a focus. The integration of accounting for financial transactions into the affairs of the church at local level is still to be found when registers of discipline also contain the financial records. It is noticeable that the earliest examples of separate books of account are in urban areas: Edinburgh St Cuthberts being followed by Edinburgh Canongate in 1637, then by Cramond and Dundee in 1638 and 1640. This could be connected to practices of government in urban areas, which then extend later, through the mechanism of presbyterial guidance, to rural areas. Such connections remain to be explored. However, what the examination of the catalogue does suggest is that this is a neglected area that would stand further investigation.

There are two classes of conclusion that need to be addressed; those of substantive content and of methodology. What this analysis indicates is that the emergence of separate accounts was primarily a feature of the southern and eastern parishes. In this it predates the decisions taken in the Court of Session relating to Humbie and Cambuslang. These decisions may have hastened the spread of separate accounts to other parts of Scotland, notably the western Lowlands, but in no place outside some presbyteries like Linlithgow do they appear to have been adopted in the majority of parishes. However, the pattern of intermixed minutes and accounts that was such a distinctive feature of Aberdeenshire was not found in other parts of the country. What this suggests is the need to develop two forms of classification of accounts. In terms of an evolutionary process, there does seem to be a move from financial transactions being embedded in minutes to separate recording. In most southern Lowland parishes this appears to have often been a discontinuous process, with parishes moving directly from embedded transactions to completely separate books of accounts. By contrast, more northern parishes seem to have moved slowly through various stages of separation, in some cases giving rise to a distinctive format where an accounting template subsumes the minutes. A second form of classification is needed to explore the templates adopted for separate accounting, for these differed across areas. A distinctive form of two-column recording found in Hamilton presbytery, for example, suggests a particular local variation. The development of such classifications remains to be undertaken, but what this discussion indicates is two things. One is the centrality of detailed recording of financial transactions in the Church of Scotland, which might usefully be related to a broader tradition of accounting practice in the eighteenth century. The market for accounting textbooks, for example, was dominated by Scots authors in the eighteenth century.<sup>26</sup> The second is that within a common genre of accounting there could be considerable variation in practice, the nature of which remains to be established.

The elucidation of such broad patterns, by what I have termed a process

<sup>26</sup> Alistair Mutch, 'The institutional shaping of management: in the tracks of English individualism', *Management & Organization History*, 1.3 (2006), 251–71.

of 'data mining' the catalogue, indicates both the value and the limitations of such an exercise. The term is used rather loosely and metaphorically. In business practice, such mining is carried out using sophisticated software which automatically scans records for patterns. In this example, nothing so complex has been undertaken. It could be argued that a next step could be to take the results of searches, which here have been transferred manually, to form the direct input for analysis. Given the general accuracy of this particular set of records, then such an exercise would be worthy of consideration for, say, the heritors' records. However, even given the rather primitive nature of the 'mining' carried out, it is hoped that value has been demonstrated in providing a broader context to detailed investigations. The problem with the latter is that they can give little indication of the degree to which the features which they focus on are representative. There is further value in providing a direction for further investigations, in particular suggesting that the parishes around Edinburgh and Dalkeith deserve further attention. However, a number of factors limit the value of the exercise. I have suggested that record survival and cataloguing both give some comfort that broad patterns can be gleaned from the catalogue. However, closer examination of the surviving records indicates that the real problem is that of the missing records, the existence of which can be inferred from the format of records of discipline. This means that the analysis presented above is likely to underestimate the emergence, in both spatial and temporal terms, of separate accounts. An exercise like this analysis can only be a partial one and is no substitute for a detailed engagement with the records themselves.

Finally, this has been the view from a historian, but it might be seen as having some implications for the work of archivists. The tension here is between the effort required to update electronic finding aids versus the need to catalogue new collections. Given that catalogues are the means by which historians and other users become aware of and are able to access material, then some form of finding aid, no matter how rudimentary, is probably the priority. However, the quality of the electronic finding aid, especially for collections as comprehensive as that of the Church of Scotland, is of considerable value in tracing patterns. The digital imaging of such records means an opportunity for improving the accuracy of catalogue summaries, although even here the complexities of classification can be beyond the resources available for cataloguing. For example, the discussion above should indicate the considerable difference between different forms of minutes. In some cases such minutes can contain embedded accounting material, in others they can imply the existence of completely separate accounts and, in still further cases, they can adopt the form of accounts, although still be a record of decisions. All three might be legitimately classified as 'minutes', but their content may be very different. It is the historian or other user, engaging in detailed use of the records, who might pick up on subtle differences whose recognition might enhance finding aids. Some means of enabling such revisions to be communicated, reviewed and, if appropriate, implemented might be an effective means of further enhancing finding aids.