Commerce and Philanthropy: the Religious Tract Society and the business of publishing

In the middle of the nineteenth century, the ethics of business were causing significant concern. While the economic crash of 1825-26 had been seen as a one-off disaster, repeated trade crises from 1847 onwards provoked great anxiety that there was something seriously awry in the British way of doing business. Jane Garnett has convincingly shown that evangelicals were prominent contributors to the ensuing debate, arguing that there ought to be no separation between an individual’s personal religion and ethics, and those applied in business. From the 1850s onwards, evangelicals developed a systematic critique of attitudes to commerce, profit, investing, and charitable donations, and attempted to create a new Christian business ethic. Examining the actual business practices of individual evangelicals in the light of these arguments has been particularly revealing.

In most cases, the faith of the owner-manager is the only identifiably evangelical aspect of a business. This can then be traced in certain operational issues which are common to any business, such as the extension of credit, the treatment of employees, and financial rectitude. There are, however, a few areas of business to which evangelicalism is more intrinsic, and where a study might be even more illuminating of evangelical commercial attitudes and practices. The publication of religious literature has been central to evangelicalism since the origins of the movement, both for the devotions for believers and as a means of encouraging additional conversions. In the eighteenth and early nineteenth centuries, few of these publishing enterprises might have merited the description of a ‘business’, as they tended to be small, staffed by volunteers, and short-lived. By the middle of the nineteenth century, however, several had grown to be substantial organisations, displaying many similarities to commercial firms – apart from their firm commitment to evangelicalism. The British and Foreign Bible Society is perhaps the most famous, but the Wesleyan Book Room and the Religious Tract Society both had annual turnovers of similar size to that of the commercial (secular) publishers W. & R. Chambers. Moreover, the Book Room and the Tract Society also engaged in a wider range of publishing activities than did the BFBS, thus making them more comparable with commercial firms.
The entire operation of such organisations was devoted to putting the tenets of evangelicalism into action. While the owners of other firms might have been able to separate their personal religious convictions from their daily business practice, such a separation was impossible for the religious publishing societies. Admittedly, their constitution as societies gave them a different organisational structure from most of their competitors, as the societies were more similar to limited liability companies (which only emerged after the 1867 Companies Act) than to owner-managed firms. However, if they wished to compete effectively in the commercial marketplace, the societies had to conform to trade practices. As Leslie Howsam has shown, the BFBS did not wish to have too close a connection with the book trade, and the Wesleyan Book Room also appears to have preferred to use its own denominational connections than the usual trade distribution channels. The Religious Tract Society, however, particularly by the middle of the century, was aiming to engage with the trade on its own terms, and must be regarded as a commercial publisher, rather than one more Victorian charity.

The Religious Tract Society was founded in 1799 as an interdenominational evangelical society for distributing religious reading material to those made newly literate by the Sunday school movement. Its founders were concerned that readers were exercising their new-found skills on unsuitable material, and argued that ‘it is an object of growing importance widely to diffuse such publications as are calculated to make that ability [to read] an unquestionable privilege’. Although the society for producing and distributing Bibles, founded by RTS members in 1804, rapidly gained greater support than its parent, the RTS continued to thrive throughout the nineteenth century. By the middle of the century, the Bible Society had become as large as the three big overseas missionary societies (the Wesleyan, London, and Church Missionary Societies). The only other religious society to have similar levels of income was the Society for Promoting Christian Knowledge, which benefited from its substantial support from the Established Church. While the five big societies had annual incomes of more than £80,000, the vast majority of religious societies received less than £25,000, and frequently much less. In this scenario of a few big societies and a host of tiny ones, the exception was the RTS. The extent of the Tract Society’s publishing activities outstripped those of the BFBS or the SPCK, but it did not have an equivalent subscription-base. That it was able to do so much to promote evangelicalism was a testament to its business success, and not to the largesse of its
membership. Its commercial success also led to it being recognised as a major player in the late nineteenth-century book trade, particularly in the area of children’s and educational works.

This essay will use the example of the Religious Tract Society to examine how philanthropy and business were related in an organisation that was evangelical not only in its management but in its goals. It will begin by examining how the Society transformed itself, over its first half century, from a small volunteer-run organisation into a major commercial and philanthropic agency. The main part of the paper then considers how the Society’s commitment to evangelicalism was made manifest, both in its publications and in its business policy. Furthermore, since the production of religious reading material was in itself an evangelical goal, the RTS could choose to eschew potential profits, as an alternative way of doing good, in contrast to the spending of profits on charitable projects. I will show that the Society did put moral good before profits in certain aspects of both production and distribution, although it did also generate profits which could be spent on other projects. The essay concludes by considering the Society’s image. Although it was presented to the religious community as a generous evangelical society, such an image was less advantageous in the book trade. To avoid suspicion and distrust, the Society had to work to demonstrate its commercial credentials. It is therefore an excellent illustration of a truly evangelical business.

*From china shop to handsome pile*

The Religious Tract Society had started out in 1799 as a small organisation run entirely by volunteers, and relying on the effort of more volunteers to distribute the tracts it produced. The committee soon decided to employ an assistant, who, by 1806, operated out of a small shop in Paternoster Row, London, which was shared with a china and earthenware business. Despite the small scale of the Society’s operations, the extent of its ambitions was clear: it had already distributed over two million copies of its seventy-eight tracts.

In September 1844, a prayer meeting was held to celebrate the opening of the new Depository of the Society, at 56 Paternoster Row, London. The size, expense, and solidity of the new building, described by the Illustrated London News as a ‘handsome architectural pile’, represented the coming-of-age of the RTS. From its humble origins, it had become a large publishing concern with over sixty employees.
It had a catalogue of more than four thousand items, including books, periodicals, children’s works, handbills and broadsheets as well as tracts. These were available in 110 languages, and were distributed and sold by booksellers, hawkers, and home and foreign missionaries, as well as the volunteers in the auxiliary associations. There were now over four hundred auxiliaries, where none had been planned fifty years earlier, and a total membership of about 3,600. The annual turnover had increased from £500 to £50,000 and the vastly increased income from sales was now sufficient not only to pay all the overheads of tract production, but to enable the Society to make charitable grants far beyond the amount of its benevolent income.

The changes over its first half century turned the RTS from a small benevolent society with some interest in publishing into a major publishing house founded on evangelical principles, with a benevolent wing. One feature of the change was the greatly expanded scope of the publishing operations, which still included tracts, but began to feature periodicals, children’s books and theological books from the 1820s, and also, by the 1840s, books of general non-fiction written in a Christian tone. The Society was still publishing for its original target of working-class readers, who needed publications which were either very cheap or distributed gratuitously but it had also begun to publish for more middle-class audiences – for people like its own subscribers. These publications were intended for customers who could afford to purchase books, and who could usually be assumed to be Christians in search of devotional reading, rather than hearth heathens who needed to be converted. However, the transformation from small charity to major publisher could not have taken place without the development of a more complex organisational structure for the Society, a rethinking of the way in which the Society’s evangelical aim was to be achieved, and a tightening of its financial regulations.

Organisational structure

For its first twenty years, the Society was a very small business operation indeed, run entirely by the committee of ten with the help of their one assistant, who was to ‘undertake the care of receiving correspondence, correcting the press, arranging and delivering the tracts, exhibiting the accounts, and attending the Committee when desired’. As D.R. Knickerbocker has argued, without the incredible dedication of the business men, merchants and professionals who formed the committee, the Society could scarcely have survived its early years. The Society
began to acquire more paid help in the early 1820s, appointing three senior officers who were to be responsible for its day-to-day running: an Assistant Secretary and Superintendent of the Depository (1819, John Davis), a Corresponding Secretary and Agent for Auxiliaries (1823, William Jones), and an Editor (1825, William Freeman Lloyd). These officers were from a similar social background to the committee members themselves, and were trusted to make some decisions on their own, always reporting back to the committee. By the 1840s, these officers were in charge of around 60 employees, divided among the editorial department, the counting house, the binding department, the retail department and the Depository (including the warehouse, country and wholesale departments).

In contemporary commercial publishing houses, the chain of command terminated in a very small number of individuals, usually one or two, who were both the owners and managers of the firm. The owners were usually devoted full-time to their business, and were present to oversee operations and make instant decisions. The RTS, however, had a rather different organisation at the executive level, and was more similar to the limited liability company, with its shareholders, annual meetings, and board of directors. The senior officers reported to the executive committee on a weekly basis, and the executive committee reported to the subscribers at the annual meeting (although they also issued a monthly newsletter from the 1830s). Three of the twelve committee members (those with the poorest attendance record) stood down every year, and the annual meeting elected their replacements. In theory, therefore, the committee was accountable to the subscribers, who could exercise their authority by voting at the annual meeting. In practice, with so many subscribers each with only one vote, it would have been difficult (thought perhaps not impossible) for the subscribers to reprimand the committee. The annual meetings were usually occasions of festivity and congratulation, as the successes of the previous year were recounted. Subscribers with criticisms or suggestions were more likely to write directly to the committee, and hope that their letters were taken seriously.

The subscribers, therefore, were far removed from the actual business operations of the Society, and there was no way this could be otherwise, as several thousand subscribers spread across the British isles could not possibly run a business efficiently. They had to delegate to their elected committee, who, for entirely practical reasons, needed to be based in London and have the opportunity to devote several hours a week to the Society’s business. By the 1830s, the increasing amount
of business was pressing on the executive committee. The members had their own affairs to attend to, and one early morning meeting each week was insufficient to discuss every detail of insurance, wages, charitable grants and new publishing projects, let alone to read, revise and proofread all publications. Ever more of this work was trusted to the staff, under the supervision of the officers, while some of the more detailed discussion of important issues was dealt with in smaller subcommittees, which met in addition to the executive committee meetings (usually at the end of the business day). By the 1840s, most decisions about individual publications were made in the copyright subcommittee, while those about financial issues were made in the financial subcommittee. All of those decisions were ratified by the executive committee, but it was frequently a rubber-stamp process. The executive committee meetings were almost entirely devoted to the assessment of requests for charitable aid, and occasionally to reports on the progress made with earlier grants.

Although more work was being done by the subcommittees and by employed staff, the executive committee remained important as the ultimate arbiter of authority. When, in 1848-49, the then-editor, Charles Williams, had trouble fulfilling the committee’s requirements, and seemed unwilling to relinquish any of his editorial authority, he was left in no doubt that he was in the wrong (and was ultimately dismissed). The committee members exercised this authority as the elected representatives of the wider membership. They also had the responsibility for ensuring that the Society’s operations were carried on in a manner consistent with the wishes and beliefs of the membership. At its foundation, the Society’s object had been simply stated as the production and distribution of tracts to bring readers to the way to salvation, without reference to denominational differences. This remained the committee’s remit in the 1840s, even though ‘tracts’ had clearly been expanded to include a vastly greater range of publications. The committee had to interpret this relatively vague agenda on a daily basis, so as not to upset the many constituencies within the membership – a potentially fraught exercise for a society which included evangelicals from the established Churches of England and Scotland, as well as the full spectrum of Protestant Trinitarian voluntary churches. It was made easier by the inclusion of as full a range of denominations within the committee as possible. By regulation, the committee had to include an equal number of members from Church and Dissent, to ensure that neither establishment nor voluntary views could dominate. The dissenting group was usually mostly Congregationalist and Baptist,
with fewer Methodists, perhaps due to the existence of the thriving Wesleyan Book Room. Despite their various views, the committee’s smaller size, dedication to the task, and practical need to instruct the staff meant that it was more likely to be able to reach a consensus position than the membership as a whole.

The mission of publishing

The ultimate aim of all the Society’s publications was the evangelism of Britain, and the world, in the hope of ushering in the millennium and hastening the second coming of Christ. At the end of the previous century, overseas missionary societies had been set up to take the Word of God all over the globe, and the Tract Society had been set up to perform an equivalent function for the working classes at home. However, where the overseas missionary societies worked by sending missionaries, the Tract Society distributed publications, arguing that these ‘silent messengers’ might be acceptable where an uninvited missionary would not, and would remain behind after a missionary had departed. By the 1830s, town and city missionary societies had developed which sent missionaries into industrial British cities, often using RTS tracts as a routine part of their work. The RTS had also begun to publish tracts for the use of overseas missionaries, thus increasingly becoming an agency which provided the materials for the labours of others. In all these activities, the emphasis was on bringing about conversions. Tracts for the British market, therefore, tended to be short, exemplary stories of the lives of infidels contrasted with those of pious Christians. In tract 624 (‘The Christian and the Infidels’), for instance, the Reverend Hugh Stowell described the reformation of a dyer named John, who, ‘some years ago, was as bad a character as can be well conceived; a drunkard, a blasphemer, a cruel husband, a noted boxer, a practical infidel’. Stories such as these were intended to make readers stop and think, and realise the importance of having Christ in their lives.

This continued to be the focus of tracts for overseas use, whether among European Roman Catholics, Indian Hindus, or the heathen inhabitants of the South Sea islands. But for the domestic market, the expansion of the RTS publishing programme in the 1820s to 1840s marked a change both in emphasis and in audience. Publications such as Scriptural commentaries, volumes of sermons, and the collected works of the British Reformers, or the Doctrinal Puritans, were not intended to catch and convert those outside the fold, but to help their readers remain
within. They were aids to devotion for an audience already Christian. Although some of the periodicals had been launched for a working-class audience, most of the early ones (including the *Child’s Companion*, 1824, and the *Visitor*, 1828) ended up with a predominantly middle-class readership.

With the introduction of non-fiction in a Christian tone in the 1840s, the Society began to supply general reading matter for both evangelical adults and their children which was guaranteed not to offend their religious sensibilities. The Society recognised that its supporters wanted to read more widely, and that they wanted to be able to read about history or the sciences without having their faith ridiculed or undermined. These books were not even specifically devotional, but made it possible for Christian faith to underline every aspect of life, rather than being limited to specifically religious arenas, or a specific day of the week. Similar works could also be used to reach those non-Christian readers who might be wary of tracts explicitly urging conversion, but could perhaps be tempted to read an introductory work on geography or biography, which would happen to have some Christian tone subtly interwoven.

By the 1840s, RTS publications for the British market fell into two main groups: those which sought to stimulate conversions among their (mostly working-class) readers; and those which promoted existing faith (mostly among the middle classes). The latter aim was undoubtedly desirable in itself, but it was also a means of generating extra funds, which could be used for the more difficult task of conversions. The RTS publications appealed to evangelical book-buyers partly for their subject matter and promise of Christian tone, but also as another way, in addition to direct giving of money, to do good works. It was, moreover, a means of supporting a good cause which provided a direct benefit to the giver (i.e. the ownership of a book or periodical) in addition to the intangible spiritual benefit of doing good.

*Financial re-organisation*

The expansion of the publishing programme could only have happened with the increased bureaucracy already described, but it also depended on and necessitated a reorganisation of the Society’s finances. Until the mid-1820s, the Society had made no distinction between its income from sales and that from benevolent sources. By the 1840s, a very careful distinction was made between these sources, and the funds
for the publishing house (the Trade Fund) were kept separate from those for the charitable wing (the Benevolent Fund).

In its early years, the income of the Society consisted of subscriptions, donations and collections, and the sales of tracts. However, since tracts were generally sold at cost (to make them cheap enough to be freely distributed), the sales income was small, and utterly inadequate for supporting a staff or premises. Such things were funded, if at all, by the benevolent income, leaving little over for making charitable grants to increase the distribution of tracts (see Table 1). With the successful expansion of the publishing activities, the benevolent income, although increasing in absolute terms, accounted for far less of the total income. The sales income grew till it was able to fund the publications, staff and overheads, and, by the late 1840s, have a surplus left over to supplement the grants scheme.

Table 1: Changing RTS finances

<table>
<thead>
<tr>
<th></th>
<th>1805</th>
<th>1825</th>
<th>1845</th>
<th>1865</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sales Income</strong></td>
<td>£740</td>
<td>£10,192</td>
<td>£44,745</td>
<td>£95,787</td>
</tr>
<tr>
<td><strong>Benevolent Income</strong></td>
<td>£361</td>
<td>£2,325</td>
<td>£6,077</td>
<td>£10,226</td>
</tr>
<tr>
<td>as % of total income</td>
<td>32.8%</td>
<td>18.6%</td>
<td>12.0%</td>
<td>9.6%</td>
</tr>
<tr>
<td><strong>Grant Expenditure</strong></td>
<td>£91</td>
<td>£1,987</td>
<td>£6,917</td>
<td>£14,627</td>
</tr>
</tbody>
</table>

In the early years, it would have made little sense to keep separate accounts for Trade and Benevolent Funds, as there was no clear separation between the sources of income. The subscribers knew their money was mostly being used to subsidise the publishing and distribution of tracts, partly by paying the overheads so they could be sold at cost, and partly (less significantly) by making free or reduced-price grants of tracts to city missions and auxiliary tract societies. By the 1820s, the sums involved had become larger, and the Society had begun to compete more directly with other sectors of the book trade, as there were more publishers in the market for periodicals and theological books than for religious tracts. Thus, there were more competitors likely to ask awkward questions about the uses of benevolent income, and a rather more significant amount about which to ask those questions. It was partly for this reason that the committee decided, in the mid-1820s, to make a formal separation between Trade and Benevolent Funds. The idea was that they would be able to demonstrate to their critics that benevolent income was used entirely for charitable
activity, and thus the RTS publications were not unfairly subsidised. In the mid-1840s, although the Society’s Cashier prepared separate accounts for the Trade and Benevolent Funds, only the details of the latter were made available to subscribers.\textsuperscript{28} It was with the Benevolent Fund that subscribers were assumed to be most interested, and the accounts for that fund could demonstrate that all its income went on charitable projects. Nevertheless, by 1850, the annual reports were carrying balance sheets for both funds, demonstrating an increased awareness of the need for transparency to the trade as well as to subscribers.

It had been unthinkable in 1805 that RTS publications could be produced cheaply enough to perform their function without subsidies. By 1825, it was entirely plausible, although it did not happen until ten years later. The new issue which arose was what to do with the benevolent income, if it was no longer needed to subsidise production. The answer was to expand the grants that aided distribution. By the 1840s, the RTS was devoting several thousands of pounds a year to the wider distribution of its publications all over the world, and had come to be seen as a major grant-giving institution. Although the Trade and Benevolent Funds were supposed to be quite distinct, in reality, the sales income was generating enough surplus by the 1840s to be added to that of the Benevolent Fund and used for grants. The importance of these contributions can be seen in the 1865 figures in Table 1. The Society’s benevolent largesse was made possible by its publishing success from the late 1840s onwards.\textsuperscript{29}

\textit{A Question of Profits}

By mid-century, therefore, the Society was regularly generating a surplus on its publishing business. This raised the interesting question of profits. Most evangelical businessmen saw it as part of their Christian duty to run their firms efficiently and responsibly, but since Christians were supposed to eschew money for money’s sake, it was a common justification to argue that the purpose of profits was to allow one to do good – by giving to charity, or by improving the physical and spiritual condition of one’s workers.\textsuperscript{30} This was a far better situation than the alternative of not making profits, since that risked squandering wealth which was held only in stewardship from God.\textsuperscript{31} As an RTS volumes on \textit{Money} explained, the Christian should be grateful to receive wealth with God’s blessing, for with it ‘he knows that he may make war against ignorance, intemperance, ungodliness, and the
monster evils that infest society. At home there is disease to heal, modest merit to reward, struggling industry to foster, and, above all, the glorious gospel to diffuse.'

Some commentators feared, however, that for some successful businessmen, devoting a portion of profits to the cause of religion was little more than an after-the-fact attempt to salve their consciences. Rather, such men ought to display their Christian faith through their daily life and business activities. This meant avoiding risks, keeping accurate records, not engaging in the adulteration of products, extending credit only with caution, and treating one’s employees humanely. Very few businesses provided particular opportunities to promote Christianity directly. Publishing was, of course, one of the exceptions, and it is therefore extremely useful to consider the RTS’s attitude to profits. On the one hand, the Society could use its profits for charitable purposes, like any other business; on the other hand, it could choose to selectively forgo profits if that would promote greater good, e.g. by allowing publications to be sold at cost price to increase their distribution. Thus, the Society had an ambivalent attitude to profit: the need to make publications available cheaply mitigated against the production of trade surpluses; yet, if grants were to be made, surpluses were needed. The question was one of how to do the most good in the long run, and the RTS had several strategies for controlling and managing its finances to achieve this goal. These included cross-subsidies, unusual distribution methods, and grants.

According to the RTS secretary, the prices for tracts ‘leave out altogether any additions for Stereotype plates, sums paid for Copyrights, Editorial expences etc’.

Tracts were sold for the cost of printing, not the true cost of production, and were therefore subsidised. In the early days of the Society, the difference had been made up by using the benevolent income. From the 1820s onwards, however, the profits from sales income enable the Society to devote the benevolent income to charitable purposes. In the late 1820s and 1830s, sales income grew exponentially as the Society sold not only more publications, but more expensive books. The surplus income from the books and periodicals paid for the stereotype plates, copyrights and expenses of the tracts, and there was, therefore, a system of cross-subsidies operating within the Trade Fund. Profit from one group of publications allowed another group to be sold at cost price.

The profit from the successful books also allowed the Society to accept a loss on a limited number of other publications. One of the reasons for beginning to
publish bound books in the mid-1820s had been to make available classic works which had gone out of print. Some of these, such as the works of the Puritan divines, sold well, but others ‘are a positive loss by the smallness of the Sale’, as the Secretary explained to a subscriber: ‘There are some books for which you may create a circulation, but not for many of the books we are bound to keep on our Catalogue’. Despite the poor sales of certain books, keeping them in print was a Christian duty. Thus, we can see how the RTS was able to pursue its evangelical aims in ways other than the generation of profit. Few commercial publishers would have been willing routinely to publish books that they expected to make a loss. No doubt some of them did occasionally publish according to their religious or political principles even at the cost of profits, but it was not sound business sense to do so often. For the RTS, however, with its aim of spreading Christianity through publishing, keeping valuable books in print which would otherwise be unavailable was a sound reason for forgoing profit, and could even be a reason for accepting a loss, as long as other sectors of the publishing programme produced enough profit to break even overall.

However, the Society was adamant that while cross-subsidies within the trade fund were legitimate, direct subsidies from the benevolent fund were not. This can be seen in the official response to a letter from James Dilworth, a merchant who had become suddenly well-known in evangelical circles in 1845-46 by creating an enormous demand for BFBS Bibles in the mills of Manchester. Dilworth wrote to the RTS in 1846, complaining that its publications were 25% more expensive than they ought to be, and threatening to withdraw his subscription. The RTS flatly rebutted Dilworth’s claim that its tracts could be cheaper, arguing that RTS subscribers got more for their penny ‘than even Chambers and other enterprising publishers give’, because of the cross-subsidies from the Society’s other publications. The Secretary, William Jones, admitted that, in the case of a few very popular books, commercial publishers could indeed out-price the RTS, but he denied that anyone ‘could bring out the 3,000 books on our Catalogue at the same rate’. It was the comparison with the Bible Society, however, which was revealing. Jones admitted that none of the Society’s publications were as equivalently cheap as a 4d. Bible Society testament, but claimed the comparison was ‘not a fair one’. Bible printers had certain advantages, such as exemption from paper duty, no need for copyright payments, and a virtually unlimited market. And even more to the point, Jones was sure the testaments were subsidised, and ‘such loss is taken out of the
general funds’. Although he claimed to believe that the BFBS was ‘quite right in bringing down “the bread of life” to the lowest possible price’, he carefully made the point that the RTS did not work like that: ‘We never take a sixpence from our Subscriptions, Donations etc for expences [sic]’.\(^4\)

Dilworth appears to have believed that the RTS ought to be subsidising its publications – as it had done in the past, and as the BFBS (and SPCK) allegedly still did.\(^4\) Nevertheless, the RTS refused to do so, although admitting ‘they might legitimately do so if needful, according to the course adopted by similar institutions’.\(^4\) This allowed it to hold its head up in the general book trade, as publishing ‘on the fair principles of the Trade’.\(^4\) The Society also distinguished carefully between its tract and book publications, acknowledging that the former needed to be as cheap as possible, but denying Dilworth’s implied claim that the latter ought also to be as cheap as possible. Selling the books for a profit enabled the Society to subsidise the tracts from the Trade Fund rather than the Benevolent Fund. Any additional spare surplus could be added to the preserved Benevolent Fund, and used for overseas grants. Dilworth was reminded that (in contrast to the Society’s early days), ‘Your Subscription is not taken for the purpose of enabling us to print at a low rate, or for the expences of our Agency, but to spread Christian truth throughout the World’.\(^4\) Lower prices for books would benefit British middle or lower-middle class readers, but the current book prices benefited British working-class readers (cheap tracts and grants), and readers all over the world (overseas grants). The RTS had become committed to a vision of itself as a philanthropic agency, using its funds ‘for the sake of foreign lands’ as well as for Britain.\(^5\)

Keeping prices low was only one way of aiding the circulation of religious publications, and not always the most important. This was brought home by an 1847 pamphlet, ‘The Power of the Press, is it rightly employed?’, which caused quite a stir in evangelical circles.\(^5\) It was written by an unidentified evangelical based in Paddington, London, who was concerned not that prices were not low enough, but that circulations were not high enough.\(^5\) Admirable as were the operations of the RTS, the circulations of its periodicals and Monthly Series were but drops in the ocean compared to those of infidel and secular works. The pamphleteer recommended that, ‘With printing, publishing, correcting, or editing; with large investments in stock, stereotype plates, or copyrights, the author conceives the Religious Tract Society has nothing whatever to do; and by cumbering themselves
with such a vast and complicated burden, they retard and prevent the usefulness of the Society’. 53 It should return to its professed aim of ‘circulation, leaving production to individuals’. 54 The Society might encourage writers and publishers to produce suitably evangelical materials, but otherwise its time and money should be limited to circulating as many copies of the finished item as possible. 55 Given the existing commitment of the RTS to stereotype plates and investments, the pamphleteer’s suggestion was impractical, and it is extremely dubious whether the circulation could really have been increased from the current 17 million annually to 70 million. 56 However, his suggestion indicates how seriously concerned some evangelicals were about the Society’s involvement with the commercial book trade, and the potential damage to its philanthropic activities.

The Society, however, was already considering the issue of circulations and how best to increase them, particularly among the sector of society most in need, which was always assumed to be the working classes, especially in towns and cities. Since the Society agreed with the anonymous pamphleteer that the circulation of publications was more important than the generation of income per se, it did experiment with more unusual methods of distribution, and its lack of stress on profit made it more flexible in this respect than most commercial publishers. For publishers who were genuinely concerned to reach a working-class audience, a major problem was the reluctance of members of those classes to enter middle-class institutions as bookshops. As the one-and-a-half-penny weekly Chambers’s Journal pointed out, ‘at present, few of the … [working classes] enter booksellers’ shops; and unless a person frequent these establishments, he cannot, according to established usage, become a buyer of books’. Chambers’s lamented, ‘Our object all along has been to reach the masses, but we cannot get to them. In vain …, do we cheapen literature to the verge of non-productiveness, the persons for whom we write and incur hazards are not those, generally speaking, who become our purchasers’. Chambers’s concluded that the distribution mechanism was flawed, and suggested that publishers make use of itinerant hawkers, who could ‘take the booksellers’ shop to their doors and firesides, and let them see and handle what is going on in the department of literature specially addressed to them’. 57 This passage was quoted with approval in the RTS’s Christian Spectator, indicating the broad similarities in the ambitions of the Society and Chambers, despite their different religious stances. 58
While W.&R. Chambers were only able to make occasional trials of such unusual distribution methods, the RTS could and did do more. Through the 1840s, it had been urging its members to support pious hawkers in their local areas, claiming that such vendors could ‘frequently gain access to places far removed from all other agencies’. Initially, it cited the success of such methods in America, but within a few years there were home-grown examples. In 1849, the RTS annual report included details of the success of five hawkers employed by the Town Missionary and Scripture Readers’ Society, who had sold no fewer than 68,000 RTS publications and 24,000 Bibles in the past year. Around this time, the RTS experimented with the possibility of employing its own hawkers directly. It employed two such men in London, and after some difficulties, another ten in Ireland. The London hawkers managed to sell around £2 of publications a month. The hawkers were supposed to survive on the difference between trade and retail prices, and in addition were paid 10s. a week, but it is obvious that their sales did not generate enough profit to pay those wages, let alone their £4 a year hawkers’ licences. The hawkers were therefore operating at a loss to the Society, and although this could be justified in the short-term by their opportunities to get publications to places they would not otherwise reach, it was not sustainable. By the 1850s, the Society decided that hawkers were most successful when organised locally, and limited its involvement to supplying other societies, such as the Church of England Book-Hawking Association and its auxiliaries.

Hawkers were not the only potential solution to the problem of reaching the working classes. In 1850, the RTS committee was informed that ‘great efforts were being made in Manchester and other large Manufacturing Towns, to open small Shops in Poor districts for the sale of cheap and irreligious publications’. Moreover, ‘these shops are kept open on the Lord’s Day’. The annual report the following year carried a worrying description of the spread of such shops. Since such shops did not stock RTS publications, and their customers were highly unlikely to enter the regular bookshops which did hold RTS wares, the annual report concluded that the only solution was ‘the establishment of similar shops conducted by pious persons’.

The committee assisted auxiliaries, particularly in Manchester, to set up such shops, and was directly involved in similar plans in London. Between 1843 and 1856, it acquired the use of a stand in the Soho Bazaar in London, and possibly also one in the Baker Street Bazaar. The Soho stand was run by Mrs Stratford, who had
‘passed though much affliction and therefore calls for kindness and sympathy’.\textsuperscript{70} For the first few years, the stall sold around £200 of books a year, which the Society believed went ‘into Channels which would not have been otherwise reached’.\textsuperscript{71} The stall cleared a profit of around £3 a year.\textsuperscript{72} Unfortunately, the Society had not allowed for Mrs Stratford’s inexperience in accounts-keeping, and there were several occasions on which the accounts did not balance, to the Society’s loss. In 1855, when sales had fallen from their original high, the Society decided to discontinue the experiment.\textsuperscript{73}

The Society’s willingness to become involved with such unusual outlets as hawkers and bazaar stands, in addition to the standard book trade channels, demonstrates its evangelical dedication to get its publications to the people who needed them. For a commercial publisher, profit was the reason for selling books, and the main target audience had to be those with the purchasing power, i.e. the middle classes. For the RTS, on the other hand, selling books was a way of bringing people to salvation, with profit only of secondary importance. This attitude meant that running a distribution outlet like the stand in the Soho bazaar, which barely paid for itself at the best of times, was acceptable as long as it did pay for itself. There was no financial incentive to run the stand, but there was a strong moral imperative, and, for the Society, that was more than enough.

Although the Society clearly did reduce its potential profits by cross-subsidies and unusual experiments in distribution methods, from 1835 onwards, it also routinely generated an overall annual surplus in the Trade Fund. Some of this surplus went into investments, as the Society built up capital reserves for future needs. The new building of 1844, for instance, had been paid for out of trade surpluses, with only £1,100 of the £16,000 cost coming from a special subscription.\textsuperscript{74} Speculation (i.e. investment with the purpose of creating more profit) was not a suitable activity for evangelicals, but careful investment was a means of guarding existing wealth.\textsuperscript{75} ‘Careful’ was, of course, key, as there was no regulation of investments, and it was not uncommon for investors to lose their money – most spectacularly in the collapse of the Railway Mania of the 1840s. As the earliest RTS investment records to have survived are from the late 1850s, we cannot tell how the Society coped with the economic crisis of 1847-48. A decade later, the Society held interest accounts with several banks, but also invested in government bonds (including those issued for India, Canada, South Australia and New South Wales) and in railway debentures.
(including the London and North Western, and the Midland). These holdings came in extremely useful in the late 1880s and 1890s, enabling the Society to continue making grants far beyond its charitable income even when trade surpluses were becoming smaller, and unreliable. In 1896, for instance, when making grants to the tune of £32,562, the committee was ‘compelled reluctantly to draw’ upon the reserves ‘to the amount of £4,207 0s. 11d.; the only alternative having been the reduction of their grants, a measure which they shrank from adopting’.

It is clear that by the end of the century, grants had become a significant part of the Society’s role, and one that had to be protected even at the cost of worryingly regular incursions into capital reserves. The majority of the grants were related to tract distribution. Grants were made to individuals and to organisations, sometimes for specific aims and sometimes for general distribution. Some of the grants were free donations of tracts, while others were given on payment of half the price. Individual applicants – including many ministers, but also a few women and a variety of men in other professions – were usually granted between ten and thirty shillings’ worth of tracts. Applications came from all over Britain and Ireland, and from those travelling to other parts of the world (most commonly to the Australian colonies, to Canada, or to South Africa). Grants were also made to organisations such as the British and Foreign Sailors’ Society and the town missions of London, Edinburgh, Halifax, Leeds and Middlesborough among others. These organisations were generally given tract to the value of from £3 to £10 – although big organisations such as the Liverpool Tract Society and London City Mission might receive larger sums. The RTS was clearly well-connected with a wide range of British organisations with common goals, but its requests from overseas tended to come from individuals, even when, the individual was a missionary connected with an evangelical society.

Overseas requests usually stated simply the area in which the tracts would be distributed, but some of the British requests were more specific. Tracts were requested for distribution at open-air services, or at the local races or fairs (including the Epsom Races). Some requested tracts suitable for distribution to specific groups, most commonly sailors, convicts or railway labourers. In its annual report, the Society printed a table (see Table 2) giving details of that year’s grants of tracts in the UK. These tables illustrate the range of audiences who were targeted, and also that the district visiting and town missionary societies were significant beneficiaries of grants. The large ‘miscellaneous’ category contains all those requests which did not
indicate the intended recipients of the tracts. The tracts which went into those grants
were presumably selected by someone in the RTS depository, with no way of
knowing what sort of subjects or styles would be most appropriate. By mid-century,
the RTS was producing increasing numbers of specialised tracts, aimed at particular
audiences, or dealing with particular issues.\textsuperscript{79} This included tracts for railway
labourers, prisoners, emigrants and several of the other groups listed. It was therefore
advisable for people intending to distribute to those groups to indicate this, so as to
receive the appropriate materials.

\textbf{Table 2. Home Grants of Tracts}\textsuperscript{80}

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount (£)</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Visiting Societies, Town and City Missions, Christian Instruction Societies, etc</td>
<td>£685</td>
</tr>
<tr>
<td>Sabbath-day circulation</td>
<td>£24</td>
</tr>
<tr>
<td>Soldiers, sailors, rivermen etc</td>
<td>£200</td>
</tr>
<tr>
<td>British emigrants</td>
<td>£151</td>
</tr>
<tr>
<td>Prisoners</td>
<td>£34</td>
</tr>
<tr>
<td>Patients in Hospitals</td>
<td>£2</td>
</tr>
<tr>
<td>Workhouses and Poors Houses</td>
<td>£6</td>
</tr>
<tr>
<td>Railway labourers</td>
<td>£37</td>
</tr>
<tr>
<td>Fairs</td>
<td>£19</td>
</tr>
<tr>
<td>Races</td>
<td>£6</td>
</tr>
<tr>
<td>Home Mission Agents</td>
<td>£25</td>
</tr>
<tr>
<td>Foreigners in England</td>
<td>£12</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>£1,717</td>
</tr>
<tr>
<td>(Sub-total)</td>
<td>£2,917</td>
</tr>
<tr>
<td>Ireland</td>
<td>£254</td>
</tr>
<tr>
<td>Scotland</td>
<td>£112</td>
</tr>
<tr>
<td>Wales</td>
<td>£20</td>
</tr>
<tr>
<td>(Total)</td>
<td>£3,303</td>
</tr>
</tbody>
</table>

In addition to its grants of tracts, the RTS made some grants of bound books. These
usually involved the applicant paying half price for a collection of books. In Britain,
these applicants were usually organisations trying to set up libraries, from Young
Men’s Christian Associations to hospitals and asylums. Overseas, libraries were often
granted to missionaries, either for themselves and their families, or for their local
school or church. The value of book grants varied from £2 to £20 of books on
payment of half, depending on the financial circumstances of the applicants. The
RTS had long had a special scheme for providing trainee ministers and missionaries
with standard commentaries and reference works at reduced prices, but as the range of
publications expanded in the 1840s, its bound publications became of interest to other organisations, such as those involved in the general education of young men, railway labourers or factory workers. In many of these cases, the grants of books were destined for institutions where they would be aiding the devotions of existing Christians, but the hope was always that those in factories, hospitals and prisons would encourage conversions. Occasionally, the Society made grants in other forms than publications. For example, although it published in over a hundred languages, the Society was aware that it often made more sense for missionaries on the ground to decide what needed to be printed, and to adapt publications to their local circumstances. Hence, it was better to help them by sending them paper (and sometimes copies of stereotype plates or illustrations), rather than tracts or books published in London.

_A Question of Image_

Although many of the Society’s individual grants of tracts were of tiny amounts, it was able to make so many grants that thousands each year benefited from its charity. This was one of the reasons that the Society became so extensively identified as a primarily philanthropic agency. This image was also fostered by the Society’s emphasis on this aspect of its activities. The bulk of the Society’s *Jubilee Memorial* (1850) was organised geographically, with chapters recounting its activities in every corner of the globe, and emphasising its charitable activities much more than the British publishing organisation that made it all possible. Readers of the annual reports would have perceived the Society as a global organisation, and one in which charity took precedence over commerce. For example, the first hundred pages of the 1849 report were devoted to overseas activities, followed by twenty pages on ‘Home Proceedings’ (which included Ireland), and just ten pages on the new publications of the Society and its current finances. This was a carefully managed strategy by the Society, aimed at increasing the membership and the benevolent income, for, despite its success, the RTS had far fewer members than, for example, the BFBS or SPCK, and was perpetually appealing for more support. If it had been widely perceived that the Society was really a very successful commercial publishing house, then evangelicals might have felt no need to give it their subscriptions.

Although this image of philanthropic activity was useful for the Society in its relations with its subscribers and the evangelical movement as a whole, it was less
helpful for relations with the book trade. The self-sufficiency of its trading operations was poorly understood, and it received complaints from booksellers who agreed with the anonymous pamphleteer that, ‘when a charitable society enters into competition with individual interests … commercial injustice is almost sure to result’. This could be potentially damaging to the Society’s image, as it would be un-Christian to play unfairly, and drive honest booksellers out of business. In response to letters of complaint, William Jones emphasised that the Society’s books were not subsidised, while the Society’s statement of its relation to the book trade (drawn up in the 1820s, and re-issued in the 1840s) stressed that, ‘The RTS does not at all desire to hurt, or even to interfere with, the booksellers’. Rather, the Society wished to play a responsible part in the trade:

It is especially desirous to employ and remunerate every fair trader in carrying forward this work … It may be well to add, that in its arrangements with printers, and binders, and other tradesmen, while the necessary attention is given to the fairness of prices and charges, no attempt is ever made to grind down, or cause unfair competition.

In his letters, Jones protested that the Society’s methods of production were in no ways unusual, and that it made every effort ‘to prevent unnecessary interferences’. Claims based on a misunderstanding of the Society’s finances could be relatively easily rebutted, thanks to the care now taken in its accounting procedures. However, occasionally, a critic made a more astute accusation. When visited by the Society’s commercial traveller, Joseph Youngman, in late summer 1849, James Maclehose, a Glasgow bookseller, friend of the missionary David Livingstone, and later publisher to the University, expressed his disapprobation of the Society for its unfair practices. Among his accusations was that the Society had an advantage over commercial publishers in being exempt from tax and local rates, due to its charitable status. Youngman responded that the Society ‘pays moreover all Taxes and Rates (poor’s rate included) precisely as any other house of business’. Expenditure on rent and tax amounted to just over £800 a year. In fact, only a few years previously, the Society had been claiming exemption from local rates on the grounds of its charitable status. Despite its claims to be ‘just like the trade’, it seems that the committee was quite willing to exploit whatever advantage it could from the Society’s dual identity as publisher and charity. Fortunately for the Society, this unfair commercial advantage was short-lived, as its certificate of exemption was withdrawn.
By the middle of the nineteenth century, the Religious Tract Society had moved far beyond its tiny beginning fifty years earlier. It had become both a large commercial publishing house and a generous charity, and in all its activities, it had to live up to its evangelical origins. It had to be run efficiently, fairly and humanely, both in its internal relations and its connections with competitors. But since the Society’s business was in itself a part of evangelicalism – the production and dissemination of religious publications – its attitude to profit was more complicated than that of most businesses. Without doubt, profit was useful for doing good through the grants scheme, but eschewing profit could aid the circulation of the Society’s own publications. This gave the Society more flexibility than most publishers to experiment with ideas like hawkers and stalls in the bazaar. The concept of stewardship forced it to be careful with the Society’s funds, but there was the interesting choice between making profit to do good later, or forgoing profit to do good in other ways. The potential wealth and profit to be gained from publishing was ultimately unimportant compared with the spread of gospel truth which publishing could assist.
Acknowledgements

I am grateful to Rosemary Seton and her staff in the Special Collections Department, School of Oriental and African Studies, London for their assistance in consulting the archives of the Religious Tract Society. I am also grateful to the staffs of the rare book departments in Cambridge University Library and the British Library.
Notes


6 Howsam, *Cheap Bibles*, particularly chapters 2, 5 and 6. The Book Room is discussed in Topham, 'Wesleyan Methodist Magazine'.


9 *Christian Spectator* (June 1844): 63.

11 For numbers of tracts published each year, see appendix II, Jones, *Jubilee Memorial*. These figures also appear in the 1850 annual report, although lower figures appear in Green, *Story of the RTS*, 24.


15 See Green, *Story of the RTS*, 26-7, and Jones, *Jubilee Memorial*, Ch. 10.


17 The RTS became a Limited Company in 1899. As a charitable organisation, however, it became an Incorporated Society, and did not need to use ‘Ltd’ after its name. RTS Annual Report (1900): 2.


19 For example, the Revd William Carus Wilson wrote to express his concern that the Society had ‘departed from its original principles and practice’ by publishing works on secular topics, RTS Financial Committee Minutes (hereafter RTS FCM), 20/01/1847. The RTS archives are held in the School of Oriental and African Studies, London.


21 This expansion did not happen without protest from some subscribers, e.g. over the first magazines, in 1824, as recounted in [George Stokes], 'On the Union of General and Scriptural Knowledge,' *Christian Spectator*. October (1844): 89-90.

22 Jones, *Jubilee Memorial*, 74-5.

23 Hugh Stowell, ‘The Christian and the Infidels; or, the logic of the life’ (RTS, n.d. [c.1848]), [1].

24 Haines has described how the style used in tracts also underwent a change of emphasis around mid-century, see Sheila R. Haines, 'Am I My Brother's Keeper? Victorian Tract Societies and Their Work, 1840-1875,' D.Phil., Sussex University, 1979.

25 For explicit expressions of this, see RTS Annual Report (1851): 624 and (1892): 2.

26 Figures are taken from the annual reports. Those for 1800-1860 are presented graphically in Fyfe, 'Industrialised Conversion,' figures 1.5 and 1.7.


28 RTS FCM 23/03/1846 notes the preparation of separate accounts, with only selective publication to subscribers.

29 This was to become a problem in the mid-1890s, when trade surpluses could no longer be relied upon, see, for instance, discussions in RTS Annual Report (1893): 1-2, (1894): 1; (1895): 2.

30 See, for instance, the discussion of what Manchester cotton manufacturers did with their money, in Garnett and Howe, 'Churchmen and Cotton Masters,' 79-80.
31 Haines discusses the RTS in terms of ‘stewards of the Lord’s wealth’, Haines, ‘Am I My Brother’s Keeper?’, Ch. 2.


35 Jones to Dilworth, 06/11/1846, in RTS Domestic Correspondence (hereafter RTS Corr).

36 For sales income, see Fyfe, ‘Industrialised Conversion,’ figure 1.7.

37 On the books initially selected for republication, see Jones, Jubilee Memorial, 128-32.

38 Jones to Dilworth, 06/11/1846, RTS Corr.


40 Howsam, Cheap Bibles, 162-6.

41 Dilworth’s letter does not survive, but its arguments can be deduced from the reply.

42 Jones to Dilworth, 06/11/1846, RTS Corr. Tract prices had been systematically reduced in the early 1840s, in response to concerns that they were too expensive, see ‘On the publications of the RTS generally’, Christian Spectator (1842): 9-10.


44 Jones to Dilworth, 06/11/1846, RTS Corr.

45 Jones to Dilworth, 06/11/1846, RTS Corr.

46 An RTS writer reported, ‘from the authority of a member of the SPCK’, that that society subsidised its publications each year with an amount greater than the RTS’s total benevolent income. See Christian Spectator (1842): 9.


48 Jones to E. Thompson, 01/09/1849, RTS Corr.

49 Jones to Dilworth, 06/11/1846, RTS Corr.

50 Jones to Dilworth, 06/11/1846, RTS Corr.

51 The pamphlet was generously excerpted in the Christian’s Penny Magazine (1847), and in the Prospectus for the British Banner (1847), according to the British Banner (07/01/1848): 15. The stir was recalled by the Revd J. Weir, at the 1852 annual meeting, see Christian Spectator (1852): 723.

52 The first issue of the British Banner carried a letter of congratulation from the anonymous pamphleteer, signed from Paddington, and adding further thoughts in extension of his pamphlet, see ‘Religious Literature and the Christian Instruction Society’, British Banner (07/01/1848): 15.

Power of the Press, 22.


Power of the Press, 37.

‘Booksellers’ Chambers’s Edinburgh Journal ns 7 (1847): 88. On Chambers’ awareness of the problems of distribution only through the trade (as apparent in their competition with the Penny Magazine in the early 1830s), see Sondra Miley Cooney, Publishers for the People: W. & R. Chambers - the Early Years, 1832-50, Ph.D., Ohio State University, 1970, 101.


For American colporteurs, see RTS Annual Report (1845): 87. See also RTS Annual Report (1850), ‘Colportage’, unnumbered appendix before catalogue.

RTS Annual Report (1849), appendix III, item 8.

On the Irish problems, see RTS FCM, 06/09/1848, 16/01/1850; RTS Executive Committee Minutes (hereafter RTS ECM), 25/06/1850, 29/07/1851.

Sales after ten weeks, RTS FCM, 16/04/1851; after almost six months, RTS ECM, 29/07/1851.

On arrangements for wages, RTS Copyright Committee Minutes (hereafter RTS CCM), 18/12/1850.

The activities of the East Sussex Book-Hawking Association in the mid-1850s are discussed in Haines, 'Am I My Brother’s Keeper?', Ch. 5.

RTS ECM, 29/10/1850.

RTS Annual Report (1851): 123.

On Manchester, RTS ECM, 13/05/1851. The London plans appear to have been carried out without any involvement from the local auxiliaries.

On Baker Street, RTS FCM, 20/01 and 02/02/1847. This project disappeared from the minute books after its plans seem to have been finalised.

Jones to Capt. Trotter, 29/04/1847, RTS Corr.

RTS FCM, 13/03/1844, 20/05/1846; Jones to Capt. Trotter, 29/04/1847, RTS Corr.

RTS FCM, 19/12/1855, 12/02/1845. Mrs Stratford was paid 12s. a week and 10% commission on all sales over £4 per fortnight.

Jones to Capt. Trotter, 05/05/1847, RTS Corr.; RTS FCM, 19/05/1847, 18/12/1850, 19/12/1855, 16/01/1856.

Youngman to J. Maclehose, 03/09/1849, RTS Corr.

On speculation, see Hilton, Age of Atonement, 123.

The investments mentioned above were all from the late 1850s and early 1860s, see Ledger 1858-1872 in RTS archives, folios 65-84.

RTS Annual Report (1896): 2. Benevolent income that year was £13,577; the remainder came from the Trade Fund.

The following analysis is based on the grants made in one quarter of 1850, extracted from RTS ECM, 07/05 to 30/07/1850.
On the mid-century transition to more specific audiences, and the increasing attention towards specific issues and problems (among tract societies generally), see Haines, 'Am I My Brother's Keeper?'


The RTS had around 4,000 subscribers in the 1840s, see the subscription list printed in RTS Annual Report (1850): appendix, [65-98], and also Fyfe, 'Industrialised Conversion,' 31. The SPCK had around 15,000 members, see William K.L. Clarke, A History of the SPCK (London: SPCK, 1959), 148. The BFBS had 37,500 members in its auxiliaries in 1832, see Howsam, Cheap Bibles, 2.

Power of the Press, 38.

The statement is reprinted in [George Stokes], 'The Bound Publications of the RTS, III,' Christian Spectator. April (1841): 33-5. The RTS also denied allegations of trade interference in: Jones to E. Thompson, 01/09/1849, RTS Corr; [William Jones], 'The Opening of the New Building,' Christian Spectator. September (1844): 81-4; and RTS Annual Report (1845): 5-6 (this is mostly a repeat of the article in the Christian Spectator from 1844).

[Stokes], 'Bound Publications III,' . This comment would have been particularly pertinent in the 1840s, when the BFBS was engaged in a debate about its alleged use of ‘sweated’ labour in its binderies, see Howsam, Cheap Bibles, Ch. 4.

Jones to J.V. Hall & Co., 30/08/1845, RTS Corr.

His accusations can be deduced from the letter Youngman wrote in response.

Youngman to Maclehose, 03/09/1849, RTS Corr.

£812 in 1850 (rent and tax are not separated out), RTS Annual Report (1850): [145].

The right to exemption came from 5 Victoria 36. The RTS was granted exemption in 1844, but it was contested, and within a year, the Society had lost its certificate, RTS ECM, 09/07/1844; FCM, 11/12/1844 and 17/12/1845. On the status of charities with respect to taxation, see Martin Daunton, Trusting Leviathan: The Politics of Taxation in Britain, 1799-1914 (Cambridge: Cambridge University Press, 2001), 210-18.

RTS FCM, 17/12/1845.