

**PHILANTHROPIC WOMEN AND ACCOUNTING.
OCTAVIA HILL AND THE EXERCISE OF ‘QUIET
POWER AND SYMPATHY’**

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Abstract

Philanthropic work involved large numbers of middle class women in the performance of accounting functions during the nineteenth century. This hitherto 'hidden' group of women accountants is explored through a biographical study of housing reformer Octavia Hill. It is revealed that in her early life Octavia Hill practised accounting as the manager of a craft workshop, college secretary and manager of a household. She also taught bookkeeping. Octavia Hill's application of accounting in housing management was founded on contemporary notions of order, hierarchical accountability, debt avoidance, the importance of detail and accuracy, and concepts of stewardship and trust. The manner in which Octavia Hill employed accounting as a technique of watching, disciplining and improving her tenants is also examined. There follows an analysis of the relationship between Octavia Hill's accounting and prevailing concepts of domesticity and gendered spheres. The importance of accounting in the feminised profession of housing management during the interwar period is also discussed.

Keywords

Accounting, women, philanthropy, housing management, nineteenth century, Octavia Hill.

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“Figures”, Miss Hill used to say, “mean to us the happiness of the people”
(quoted in Darley, 1990: 304).

Introduction

Octavia Hill (1838-1912) has been described as one of the “great social reformers” of the nineteenth century (Perkin, 1993: 216) and “a name of immense prestige in the world of philanthropy” (Owen, 1964: 387). Her innovative methods in housing management, founded on order and discipline, compassion and individualism, resulted in her being identified in 1887 as one of three women (the others being Josephine Butler and Florence Nightingale) who had significantly impacted on Victorian Britain (Darley, 1990: 256). She was “the first housing reformer to reach the unskilled working classes” (Wohl, 1971). Hill was also a leading member of the open spaces movement and a co-founder of the National Trust in 1895 (Bell, 1942: 220-239; Darley, 1990: 297-315; Gaze, 1988: 13-18, 27-41; Jenkins, 1995; Murphy, 2002: 49-72).

Octavia Hill has been lauded as an unsung heroine of the Victorian age who, released from the chains of domesticity, devoted herself to improving the lives of the poor, professionalized housing management and espoused ideas and techniques of enduring relevance (Hollis, 1979: 226; Clapham, 1987; Power, 1987: 240; Robinson, 1998; Tabor, 1927: 65; Whelan, 1998: v). In 1956 Young and Ashton (115) wrote “Octavia Hill has sometimes been called the grandmother of modern social work, because her influence and her principles permeated all the later nineteenth-century thought”. However, her name is not greeted with universal approbation. Hill’s emphasis on moralistic individualism, self help and improving the character of tenants has resulted in her being labelled as “a prime agent for the cultural imposition of bourgeois personal morality and middle-class family lifestyles upon the hapless London poor” (Harris, 1992; Malpass, 1984). This, together with her objections to state intervention, which became unfashionable during the age of welfare capitalism, invited the appellation of ‘Thatcherite’ in recent times. She has been described as the “self-appointed school mistress of the lower classes” (Owen, 1964: 508), an autocrat who offered a localised and diversionary solution to mass overcrowding in working class housing (Best, 1964: 488-489; Owen, 1964: 387; Wohl, 1971; Brion, 1995: 14-22).

Octavia Hill’s innovative method of housing management has been attributed to the fact that she was “one of the great organizing women of the nineteenth century” (Best, 1964: 288; Owen, 1964: 387). Biographers recognise that “Her talent was administrative” (Hill, 1956: 41). She recognised the “absolute necessity” of organisation and “perfect administration” for the effective pursuit of philanthropy (Hill, 1877b: 20; 1883b: 10). Even her critics concede Octavia Hill’s importance in the emergence of an ordered, systematised approach to housing management and social work (Malpass, 1984). Hill’s reference point for the imposition of ‘organisation’ was not the bureaucratized state but the world business. She held business in high esteem and considered that its practices gave “ballast to character” (DMisc 84/2, item 149). One contemporary housing worker related “I found her a fierce, militant, little body, very scornful of the amateur, insisting greatly on the business side of the profession” (Nevinson, 1926: 86). Having reviewed

her surviving correspondence Lewis (1991: 24) observed Octavia Hill's capabilities and toughness in matters of business. Her adherence to sound commercial principles was encouraged by an obligation to generate a return on capital for the owners of the properties she managed (Hill, 1883b: 7; Tabor, 1927: 79).

Among the business skills Octavia Hill prized was accounting. Janet Upcott, who commenced working with her in 1910, observed: "She would sweep into the office every morning—a small, stocky figure laden with account books—and work with a diligence expected of everyone... Her large brown eyes missed nothing, and could flash devastating disapproval" (quoted in Darley, 1990: 280). Octavia Hill expected that the female managers of the properties under her care would combine "wise rule" with a sympathetic understanding of tenants. A central feature of this approach was "accounts strictly kept" (Hill, 1899: 3).

The object of this paper is to illuminate the importance of accounting to Octavia Hill's work in housing management. The study is based on Hill's pamphlets and reports, her published and unpublished correspondence and the evidence she presented to government enquiries. The several biographies of her are also utilised. Later sections explore the accounting practices Octavia Hill instituted and their foundation in notions of organisation, hierarchical accountability, solvency, stewardship, accuracy and detail. Of particular interest is Hill's adherence to individualism and its manifestation in accounting as a device for watching, disciplining and enabling her tenants. Two themes of wider import to the study of women and accounting emerge from the study: gendered spheres of accounting, and philanthropy (generally) and housing management (specifically) as hitherto veiled arenas for women's practice of accounting. These themes are discussed in the final sections. First, a brief sketch is offered of Octavia Hill's early life and her 'apprenticeship' in accounting and business methods.

'Apprenticeship' in accounting

Octavia Hill was born in Wisbech, Cambridgeshire on 3 December 1838 into a family with a strong social conscience. She was the eighth daughter and tenth child of James Hill (c.1800-1871), corn, wool and timber merchant and banker. James Hill was an Owenite and campaigner for municipal reform. He propagated his vision through founding an organisation (the United Advancement Society), a local newspaper (*The Star in the East*) and an Owenite community (the Manea Colony). His investment in these radical ventures, combined with economic downturn and the social ostracism incited by his politics, contributed to James Hill's bankruptcy in 1840.

Octavia Hill's mother, Caroline Southwood Hill (1809-1902) (Gleadle, 2004), was reputedly the first Englishwoman to practice the pioneering methods of educationalist Johann H. Pestalozzi (1746-1827). Caroline Hill's articles on education in *The Monthly Repository* so impressed the widowed James Hill that in 1832 he invited her to become governess to his children. In 1835 Caroline became Hill's third wife. She assisted in her husband's radical causes, and from 1837 taught in the infant school (on Pestalozzian principles) he established to emulate the equivalent in New Lanark.

Following James Hill's bankruptcy the family moved to Epping, then Hampstead, Gloucestershire and Leeds. While in Leeds James Hill suffered a nervous breakdown. The family fractured and Caroline Hill together with five of the daughters removed to Finchley, near London. Here they were supported by friends and Dr Thomas Southwood

Smith (1788-1861) (Webb, 2004), Caroline Hill's father. Southwood Smith was an important influence on Octavia Hill. He was an authority on fever epidemics, a sanitary reformer, radical Unitarian and an advisor to Jeremy Bentham (who left his body to Southwood Smith for dissection). Southwood Smith served on royal commissions on the employment of children and, following the Public Health Act, 1848, was appointed a member of the General Board of Health until 1854. His revelations on sanitary conditions, housing and child labour contributed to his grandchildren's awareness of the plight of the poor (Bell, 1942: 1-15; Boyd, 1982: 95-98; Darley, 1990: 17-41, Darley, 2004; Hill, 1889; Hill, 1956: 23-32; Maurice, 1913: 1-7).

Workshop manager and accountant

Difficult financial circumstances prevented the formal schooling of the Hill girls and required that they seek employment. Octavia's elder sister, Miranda, became a pupil teacher at the age of 13 (Maurice, 1913: 13). In 1852 a Society for the Employment of Ladies, or 'Ladies Guild', was established in London. The Guild was supported by Christian Socialists and conceived as a source of employment for unskilled women in distressed circumstances. It was organised as a craft workshop making decorative glass and toy furniture for dolls' houses. The Guild "became an important symbol for early feminist activists of a strategy for increasing women's employment opportunities" (Gleadle, 2004). Caroline Southwood Hill was appointed manager of the venture (Bell, 1942: 17-18; Darley, 1990: 40-41). Octavia Hill, aged 14, was also involved. Initially she "did odd jobs - reading to the women as they worked, taking charge of the supplies, and acquiring some knowledge of the business" (Boyd, 1982: 99). As storekeeper she was obliged to maintain "a strict accountancy" (Hill, 1956: 34). Octavia Hill's administrative and numeric skills ensured that within a few months she was appointed salaried manager of the Guild's toymakers, a group of two dozen girls mainly drawn from a local ragged school.

As manager of the toymakers Octavia Hill was involved in toy design, processing orders, purchasing materials, stock control, production management, task allocation, calculating wages (based on piece work), determining and negotiating prices, quality control, and marketing (Maurice, 1913: 16-17; 1928: 44-45). In her room adjoining the workshop she also kept the books and prepared financial statements. Octavia Hill prepared her first balance sheet for the toymakers in 1856 (Hill, 1956: 53-54; Maurice, 1913: 77). On 17 May 1856 an article on the toymakers by Caroline Hill appeared in Dickens's *Household Words*. The article referred to Octavia Hill as "A young lady whose age is not so great as that of the majority of the workers...rules over the little band; apportions the work; distributes the material; keeps the accounts; stops the disputes; stimulates the intellect, and directs the recreation of all" (quoted in Darley, 1990: 43). Although these activities were conducted on a relatively small scale, "This was Octavia's apprenticeship in business methods. She learnt to keep accounts with meticulous accuracy, and to be methodical and punctual in all her work" (Bell, 1942: 25; also Boyd, 1982: 99; Darley, 1990: 42; Hill, 1956: 34-41).

Following a dispute over Bible classes for the toy makers by Frederick D. Maurice (1805-1872) (Reardon, 2004), a controversial theologian and a founder of Christian Socialism, Caroline Hill was dismissed as manager of the Ladies Guild in 1855 (Darley, 1990: 51; Hill, 1956: 35; Maurice, 1913: 20-21). Although the Guild ceased in spring 1856 the toy furniture workshop continued under Octavia Hill's management and

accountantship until a lack of orders resulted in its failure by autumn 1857 (Hill, 1956: 38, 53; Darley, 1990: 62; Maurice, 1913: 100-101).

Class secretary and bookkeeper

In 1855 Frederick D. Maurice, whose ideas deeply impressed Octavia Hill, commenced afternoon classes for women at the Working Men's College, London (Harrison, 1954: 106). In 1856 Maurice invited Hill to become part-time secretary to the women's classes. In this role she "assumed responsibility for financial transactions and book-keeping" (Boyd, 1982: 104; Maurice, 1913: 78-79). She combined this with teaching some of the arithmetic classes (Darley, 1990: 54-57; Bell, 1942: 41). Octavia Hill described her work thus: "I sometimes take a class, but my proper work is to keep the books, communicate between teachers and pupils...in short, I have the responsibility of all the arrangements" (Bell, 1942: 41).

Household accountant

Following her dismissal from the Ladies Guild in 1855 Caroline Hill departed London, leaving Octavia as head of the household (Darley, 1990: 59). Octavia assumed control of the family finances, being "more and more regarded as the business man among them" (Bell, 1942: 43). Her mother stated that Octavia "was found to possess such excellent judgement and management of money that her grandfather gave into her hands the money he allowed the family and from that time forward the whole direction of its affairs very much devolved on her" (quoted in Darley, 1990: 59).

Prudent financial management permitted Octavia to pay some of her mother's creditors. She also discovered that although a discharged bankrupt her father still had debts: "the idea that anyone should suffer loss through her family was utterly intolerable to her. With a full recognition of the burden she was assuming she accepted the debts as hers, and thereafter they figured as a liability in any calculation she made of her financial position" (Bell, 1942: 42-43; Boyd, 1982: 104). In 1857 she conceded that these financial responsibilities were frightening (Maurice, 1928, p. 39). Yet, the task could have a lighter side. She chastised her sister Miranda, "Oh, you old Mirry, what a person you are for a joke! I've found you out! How came you to write that I'd received 6d. from Lord Palmerston, and spent 6d. in seven birds' nests! Impertinent old thing! I came upon the entries in looking thro' my cash book; and I think Mama will never forget it" (Maurice, 1913: 178). In 1859 Octavia Hill referred to her "life of calculation and routine and steadiness" (Maurice, 1913: 131).¹ This involved writing up the accounts on Saturdays and preparing balance sheets (Darley, 1990: 64; Maurice, 1913: 158, 197). It was not until she was bequeathed £100 by her grandfather that Octavia paid the last of the family debts in 1861 (Darley, 1990: 30). However, it was not until the 1870s that she was relieved of the anxieties of personal financial insecurity (Darley, 1990: 157).

¹ Octavia Hill's experiences of family finance instilled recognition that managing a home required sensitivity as well as budgeting: "Oh, it is easy to work early and late, to keep accounts, and manage house-keeping, etc, but the gentle voice, the loving word, the ministry, the true, tender spirit, these are great gifts, and will endure when the others have perished. The first are the words of strength, the others of goodness" (Maurice, 1928: 40). Household accounting also featured significantly in Hill's later life. Following a period of absence in 1878-1880 to restore her health, she was much occupied in managing the household, including "correcting washing books" (Bell, 1942: 179).

Teacher of bookkeeping

One of the ways in which Octavia Hill attempted to generate income to clear the family debts was by tutoring in bookkeeping. In February 1860 she wrote to her sisters: "I've been giving some book-keeping lessons to Miss J.B. [Sophia Jex-Blake] ... It took me three nights to teach her" (Maurice, 1913: 177; Bell, 1942: 52, 57-60; Darley, 1990: 77). In 1862 the Hill sisters established a small school in Nottingham Street, London. Octavia was effectively the headmistress (Darley, 1990: 82-83; Maurice, 1913: 200-212) and continued a connection with the school until its closure in 1891. She taught drawing and bookkeeping (Darley, 1990: 83). Practical instruction took the following form: "On Saturday evenings ... every child had to submit the account of her week's pocket money to Octavia, and it had to be absolutely accurate" (Bell, 1942: 68). One former pupil recalled in 1961 "Of course we took back to school 'tips', and during term time had 6d a week pocket money. We had to keep account of all this and Miss Octavia O ked it. She was strict over it and I fancy many 'forgets' must have meant sweets!" (Envelope B/HILL, Letter from M. Card).

Accounting and housing management

Her grandfather's interest in schemes for the housing of the working classes together with her own observations of the living conditions of the toymakers she managed and students she taught directed Octavia Hill's philanthropic endeavour towards homes for the London poor (Hill, 1956: 56-59; Maurice, 1913: 188-190; Whelan, 1998: 3-4). Hill's conception of her life's mission was also influenced by John Ruskin (1819-1900) (Hewison, 2004). Until their relationship was fractured in 1877 Octavia Hill was a close associate of the highly influential author, art and social critic. She first met Ruskin in 1853 and from 1855 was employed by him as a copyist for his major work *Modern Painters* (Darley, 1990: 51-52, 60-61, 75-76; Hill, 1956, 33-53; Maurice, 1913: 29-39). In 1864 Ruskin inherited funds on the death of his father, and in 1865 acquired the leases of three cottages of six rooms each in Paradise Place, Marylebone for £750. Ruskin placed these houses, which were "in a dreadful state of dirt and neglect", under the management of Octavia Hill (Hill, 1883b: 18; Maurice, 1913: 215-222; 1928: 161-164). Ruskin advised that investors might be attracted to such schemes if a 5% annual return could be secured (Bell, 1942: 72-77; Bremner, 1965; Darley, 1990: 90-94; Hill, 1956: 59-67).² In 1866 Ruskin acquired the freehold of five other houses for Hill to manage in Freshwater Place, Marylebone (Hill, 1956: 69-73).

On assuming the management of a 'court' Octavia Hill ensured that homes were rendered habitable. She attempted to reduce overcrowding and evicted the defaulting or immoral tenants (Hill, 1883b: 27). She insisted on "extreme punctuality and diligence" in the weekly payment of rent. Although she often found repairs or cleaning work for tenants struggling to pay, arrears of a fortnight or persistently disruptive behaviour would result in eviction (Hill, 1883b: 19, 35, 45-46). Rental income was applied to the payment of rates and insurances and generating the required 5% return to property owners. Any surplus was utilised for repairs and improvements (as suggested by tenants), enhancing the living environment of tenant families (by constructing playgrounds and gardens) and assisting their betterment (through classes for children and outings to the country) (Bell, 1942: 90-97; Darley, 1990: 100-106; Power, 1987: 8-

² For the concept of '5% philanthropy' see Tarn (1973) and Wohl (1971).

10). By 1867 Octavia Hill conceded that “the dry matters of business” associated with these philanthropic activities occupied almost all her time and thought (Maurice, 1913: 228).

In 1870 Hill assumed the management of properties in Walmer Street which housed 200 poor families. Here she inaugurated an ‘industrial experiment’ by establishing a workroom for women and providing jobbing work for unemployed men (Hill, 1870; 1872). When properties at Barrett’s Court were entrusted to her in the early 1870s she also established a savings scheme and a working men’s club (Bell, 1942: 132-140; Darley, 1990: 132-133, 137; Hill, 1956: 73-75). These projects reflected her strong objection to alms-giving as a means of relieving the poor and a preference for encouraging personal habits of industry, thrift and self-dependence (Hill, 1870; 1889). Such views aligned Octavia Hill with the work of the Charity Organisation Society and its predecessor organisations from the late 1860s. She was a founder of the Society and a member of its Central Council (Bell, 1942: 107-115; Boyd, 1982: 109-113; Darley, 1990: 115-131; Lewis, 1991: 43-51; Maurice, 1913: 256-262; Mowat, 1961: 23-25, 55-57).

During the early 1870s Octavia Hill’s work extended beyond Marylebone to Lambeth and Whitechapel. At this time she managed 15 blocks housing two to three thousand tenants. The increasing scale of activity rendered her local supervision of each court impossible and she began to place each under the control of a volunteer (Bell, 1942: 118-119; Darley, 1990: 146; Young and Ashton, 1956: 120; Hill, 1956: 89-97). Octavia Hill often suggested that while there was never a shortage of capital to invest in properties under her management, expansion was constrained by a shortage of trained volunteer workers (Bell, 1942: 116-117; Hill, 1897: 5; Royal Commission, 1884-85: 298; Whelan, 1998: 9). To alleviate this situation she began to appropriate 5% of the value of rents collected for the training of volunteer workers (Royal Commission, 1884-85: 299). Her involvement with the Women’s University Settlement (from 1889) provided a source of recruiting volunteers (Bell, 1942: 211-219; Hill, 1956: 123; Darley, 1990: 260; Lewis, 1991: 64-70; 5/WUS/124).

By 1877 Octavia Hill boasted “I have 3,500 tenants and £30,000 or £40,000 worth of money under my continuous charge” (Maurice, 1913: 348). Two year’s later she managed 20 courts (Hill, 1879: 1) and in 1882 revealed that the value of the property under her charge had increased to £60,000 (Report from the Select Committee on Artizans’ and Labourers’ Dwellings, 1882: 171; Royal Commission on the Housing of the Working Classes, 1884-85: 296). From 1884 the scale of her operations was significantly increased when the Ecclesiastical Commissioners (who were responsible for the estates of the Church of England) began to entrust her with the management of property, first in Southwark and Deptford and later in Walworth (Bell, 1942: 181-189; Hill, 1956: 118-123; Darley, 1990: 233-234; Best, 1964: 491-496; Maurice, 1913: 440-441; Wohl, 1971). At the time of her death in 1912 Octavia Hill was responsible for the management of over 2,000 tenancies with a total annual rental of tens of thousands of pounds (*Housing Estate Management by Women*, 1934: 1).³

Due to her philanthropic endeavour Octavia Hill was “a figure of national stature” by the mid 1870s (Darley, 1990: 147). Her methods were emulated in other British cities

³ Power (1987: 14) estimates that Hill was involved in the management of 15,000 properties headed by 50 trained managers.

(Hill, 1879: 7; Maurice, 1913: 355)⁴. Knowledge of Octavia Hill's successful schemes was propagated by her own speeches and publications (such as *Homes of the London Poor*, 1875), the debates surrounding the passing of the Artisans' Dwellings Act, 1875, the lofty status of some of her supporters, and interest in her work among influential personages drawn from religion, the arts, politics and royalty (Accession 1605/2). Hill's opinions were sought by those investigating working class housing and poor relief. In 1882 she gave evidence before the Select Committee on Artizans' and Labourers' Dwellings and in 1884 to the Royal Commission on the Housing of the Working Classes.⁵ In 1893 she gave evidence to the Royal Commission on Pensions for the Aged Poor and in 1905 was a member of the Royal Commission on the Poor Law (Darley, 1990: 285-296; Hill, 1956: 153-160).

Having thus described the nature and extent of her housing work in London, the following sections identify the characteristics of Octavia Hill's accounting practices.

Organisation, system and accounting

Instructional literature of nineteenth century emphasised the manner in which regular accounting could facilitate the virtues of order and method (Walker, 1988). Octavia Hill actualised these ideals through rigorous organisation, clear direction and the co-ordination of her philanthropic endeavour (Hill, 1898). Allied to this was a systematised approach to accounting procedures.

In her *Letter to My Fellow-Workers* of 1874 Octavia Hill described how she organised the management of 15 blocks containing 2,000-3,000 tenants:

Each block belongs to a separate person or company, who entrusts me with the collection of rents and management of the houses. Each block is placed by me under a separate volunteer worker, who has the duty of collecting, superintending cleaning, keeping accounts, advising as to repairs and improvements, and choice of tenants (Hill, 1874: 4).

One of Hill's workers recalled that in Barrett's Court during the 1870s volunteers visited the tenants on Mondays to collect rents "armed with a bag, an account book and an ink bottle slung round my neck" (quoted in Darley, 1990: 133). Details were entered in a large folio volume with two pages for every tenant "in which I was to insert every scrap of information I could collect about the number, occupations and earnings of each family, with a monthly record of their history" (quoted in Darley, 1990: 135).⁶ By 1879

⁴ And overseas from the 1890s (Hill, 1895: 5; 1909: 6-7).

⁵ In 1884 her sister wrote that "It has come to a point when two peers and a cabinet minister call and consult her in one week" (Bell, 1942: 240).

⁶ Writing in 1929 Ellen Chase, who, from 1886-1891, managed the Deptford properties entrusted to Hill offered insights to the practicalities of cash management: "Make sure of the sum of your receipts while on the spot, counting the coin into ten-shilling piles on a book. Pay off all the pence you can for repair work. It is a favour on your part to accept copper. Bank your monies as speedily as possible. In the case of infectious illnesses in the street, boil your money and so kill all germs. Do your arrears so soon as the books are closed. If you carry them and your available repair allowance in mind, you can act with greater effect" (Chase, 1929: 200). She also outlined accounting procedures more generally:

We keep the entries in their [tenant's] book as carefully as possible, and call the books in as great favour to us at the quarter's end, to check them up by ours and so guard against

Hill had arranged the printing of a supply of “the various collecting books, rent books, order books and forms which we use” (Hill, 1879: 8). Figure 1 reveals the existence of codified and clearly defined procedures for collecting and recording rent.

(Figure 1 about here)

Such procedures proved robust on application to large scale projects. In 1903, when the Ecclesiastical Commission entrusted Octavia Hill with 800 tenancies in Walworth, a systematic approach was adopted: “We organized it all thoughtfully; we had fifteen collecting books and all the tenants’ books prepared, had opened a bank account, had found a room as office, and divided the area among our workers” (Hill, 1903: 4; Darley, 1990: 295-296).

As an increasing number of properties fell under her management the scrutiny of books and preparation of accounts occupied more of Octavia Hill’s time. In a letter of 17 July 1870 she described a busy week: “Thursday I had to walk over the Park to see the lady who has helped with the Walmer Place accounts, and to close them for the half year. We had three hours’ work ... [on Friday] in the middle of dinner, Mrs Hunt to fix about her daughter coming to assist me-before she had gone, Miss L. came for two hours’ work at the W.P. accounts; then Mamma and I began the week’s accounts, which we finished a little before 1 a.m.” (Maurice, 1928: 109-110).⁷ It appears that Thursdays in particular were set aside for accounting (Maurice, 1913: 463).

In addition to the accounting involved in managing ‘courts’, Octavia Hill was treasurer of organisations such as the Kyrle Society (founded by Miranda Hill in 1875) (Hill, 1956: 107). From the 1880s she kept the accounts of the Red Cross Hall (Darley, 1990: 244). In 1889 she formed the Southwark Cadet Corp and maintained “a rigid control” over its finances insisting on the “scrupulous reckoning of every halfpenny” (Hill, 1956: 135, 143). Octavia Hill subsequently extended her accounting practices to the National

discrepancies. This is needful where many books are in use, and is also invariably done in the smallest property. They are at this time dated for the coming quarter.

There are small cash-books used in the street, where entries are hastily made of our receipts on the one hand, balanced by our cash in hand, and the several payments for cleaning, sweeping of chimneys, stationery, or larger lumped sums as per docketed vouchers. Later in the week, these entries are carefully transferred to a large ledger and entered in full, after comparison with the accompanying bills. The bank balance is generally found then, and certainly once in every month. The bills are kept in their elastic band, and a half-yearly asset and liability statement is drawn up, and also a quarterly statement, for the Owner (Chase, 1929: 215).

⁷ In another letter dated 23 November 1870 she noted her appointments thus:

Friday.-9-1 at home drawing.

1-1½ at Walmer St. Receiving applicants.
¼ to 2 to ¼ to 3 to drawing class at home.
¼ to 3 to 4 Walmer St. (if possible) visiting.
4 to 6 ladies come to see me about work at home.
Evening Half-year’s accounts for Drury Lane
Invited to dine out-don’t expect to go.

Saturday.- 9½ to 11 Latin class at home.

11 to 1 Committee at 151, Marylebone Rd.
Afternoon Walmer St. and week’s accounts.
7 to 10½ Collecting savings at _____ Court.
(Maurice, 1913: 266).

Trust. During the 1910s, one of her workers, Janet Upcott “had to keep a ledger of all Trust properties, since ‘Miss Hill’s practice had been, as far as possible, to have each property self-supporting. The ledger was posted each month from accounts sent up by the Trust offices” (Darley, 1990: 304).

Her correspondence offers further insights to Octavia Hill’s treasuryship and accounting knowledge. In addition to regular meetings to review the accounts she maintained constant communication with those at various sites on matters of account keeping and transactions processing (DMisc 84/2, item 10, 44; D Misc 84/3, item 27). She was vigilant about periodic closing of the accounts and reconciling books of local managers to her own records (Maurice, 1913: 504). She was anxious that: all donations were properly receipted and transactions properly evidenced by vouchers for presentation to trustees, proprietors and auditors (DMisc 84/1, item 2; DMisc 84/2, items 10, 24, 52, 60, 63, 71, 72); audits take place on a regular basis (DMisc 84/2, item 55); authorisation and other internal control procedures were adhered to (DMisc 84/2, items 24, 118); expenses were incurred for a legitimate purpose (DMisc 84/2, items 135, 139); common expenses were allocated between various operations (DMisc 84/2, items 52, 72); accounts were properly written up. She insisted that sound financial management was in place at the local level to prevent schemes falling into debt and that cash flows were managed (DMisc 84/2, items 44, 55, 94, 119, 125; DMisc 84/3, item 14). She was also conscious that the timing of year end transactions impacted on the presentation of the annual accounts and balances of unspent funds might affect future donations (DMisc 84/2, items 60, 127). She recognised the distinction between capital and revenue items but required assistance with some of the bookkeeping involved (DMisc 84/3, item 21). On occasion she considered herself more prudent than the auditors (DMisc 84/2, item 127).

Octavia Hill’s commitment to the orderly functioning of accounting was illustrated by a determination that systems would not be disrupted by her absence. From summer 1867 to autumn 1868 she travelled to recover her health. She divested the management of property on her sister Emily (Bell, 1942: 102; Darley, 1990: 108). The accounts were prepared by an associate, Mrs Jane Nassau Senior (Maurice, 1913: 188).⁸ Later, in January 1878, doctors ordered a complete break from work due to emotional strain (see Darley, 1990: 187-196). Before leaving for the Continent:

Octavia set everything in order in a burst of concentrated work. Forced to leave England at eight days’ notice, she balanced to a farthing the affairs of the properties under her control, seeing her collecting ladies, one at 9, one at 9.30, and so on, keeping her men auditors late into the night separating the grouped fore insurances and so forth into distinct accountings for individual buildings.

She resolved (writes her mother) to place the houses on a footing of responsibility to the owners instead of to herself: “that is to say she left the houses in most beautiful order as to funds-and all supplied with collectors and assistants and auditors-who are to report to the owners on whom the future responsibility of the houses rests” (Hill, 1956: 115-116; Bell, 1942: 164).

⁸ The daughter-in-law of William Nassau Senior (1790-1864), economist and sister of Thomas Hughes (1822-1896) reformer, novelist and Christian Socialist (Maurice, 1913: 188; Darley, 1990: 124-125). During the 1870s Jane Nassau Senior became the first woman to be appointed as a Poor Law Inspector (Parker, 1989: 16). According to Hill (1956: 87) this followed Octavia Hill’s recommendation.

During the final months of her life, Octavia Hill also made arrangements for her permanent absence. She allocated responsibilities, completed “scores of accounts” and finalised the transfer of the nine bank accounts for which she was responsible (Maurice, 1913: 580; Hill, 1956: 170).

Hierarchical accountability and control

Procedure 17 in Figure 1 (above) refers to the submission of records to Octavia Hill’s home at 190 Marylebone Road (Darley, 1990: 264-265). As this suggests, Octavia Hill stood firmly at the head of the accounting system. She reported how, during the later 1870s, the accounts of £70,000 worth of property “were focussed to my house” (Royal Commission, 1884-85: 305). The worker in Barrett’s Court referred to earlier, related how the rent and tenants books “were presented and carefully examined every quarter at a workers’ meeting at Miss Hill’s house” (quoted in Darley, 1990: 135). In her final years Hill used “a room in the house next to hers in Marylebone Road as an office, and here every Thursday accounts were brought to be checked and problems to be discussed” (Bell, 1942: 267; Darley, 1990: 279-280).⁹

This arrangement reflected Octavia Hill’s adherence to hierarchical forms of organisation and accountability. She was accountable to property owners and volunteer workers were strictly accountable to her. Owen (1964: 389) observed “With neither “fellow workers” nor tenants could there be any doubt about who was in charge” (also Lewis, 1991: 61-64). Hill’s approach resonated with the contemporary didactic literature which argued that accounting reflected and reinforced hierarchical power between a superior and a subordinate; between employer and employee or master and servant (Walker, 1998). The importance of hierarchy and order were also advocated by John Ruskin (Lloyd, 1995).

As a manager of toymakers during the 1850s Hill had exercised discipline over ‘dilatory’ girls by imposing fines (Darley, 1990: 59, 61; Hill, 1956: 34-35). In the absence of a wage relation between Hill and most of her housing workers, the periodic presentation and scrutiny of accounts became a particularly important instrument for reinforcing her control. Indeed, there was a decidedly militaristic flavour to the manner in which Hill commanded her regiment of volunteers and held them accountable (Bremner, 1965).¹⁰ They referred to her as “General” (Hill, 1874: 12) and she referred to them as lieutenants (Hill, 1876: 5) or “seconds in command” (Ouvry, 1933: 47). The General, of course, was in turn accountable to “the great Commander of all things” (Hill, 1877a: 10).

The examination of accounts also assumed increasing importance as a device for maintaining control and discipline as Octavia Hill’s housing work expanded, became spatially dispersed and as her participation in other causes, such as the open spaces movement, diminished her capacity to maintain a personal, day-to-day involvement in

⁹ From the closure of Nottingham Place School in 1891 Octavia Hill was assisted in this work by her sister Miranda (Darley, 1990: 265) According to one commentator Miranda was “better at accounts than her more celebrated sister” (quoted in Darley, 1990: 317).

¹⁰ Hill’s attraction to the benefits of military discipline are illustrated by the fact that in 1889 she established the Southwark Cadet Corp where unformed boys attended classes in military drill (Hill, 1956: 134-143). In chairing the meetings of the officers of the Corp she reminded one contemporary of Elizabeth I due to her resolute approach and demonstrations of personal favour or antipathy.

schemes. This was a cause of regret because “It had always seemed to me that one charm of our work, and one cause of the depth of our power, lay in the way the work had grouped itself round my own home” (Hill, 1872b: 4).

Despite a certain reluctance to devolve responsibility, this was imperative if a fundamental characteristic of Hill’s approach - an individualised, face-to-face relationship with tenants - was to be maintained. By 1872 housing work had extended to the point where Hill developed a “plan of making every district visitor the agent in her own district” (Hill, 1872b: 2).¹¹ Two years later she stated “my ideal is the utmost possible independence of the lady in charge of the houses” and freedom in her own sphere (Hill, 1874: 11-12). In January 1877 she conceded “All the work goes very well ... I am happier about its getting so big now we are succeeding better in subdividing it, because that brings the personal interest near to the tenants once more” (Accession 1605, item 2). Her absence from housing management through illness in 1878-1881 also hastened decentralisation (Hill, 1878: 4). In 1878 she wrote “I want to distribute power, not to accumulate it, and to bring it *near* the workers, who are face to face with the poor” (Maurice, 1913: 358). The result of each volunteer being vested with “complete control” on the ground was the need to account to the ‘General’ in the command centre (Ouvry, 1933: 15). Given that properties were ultimately entrusted to her Octavia Hill was adamant that “the supervision of all and the passing of accounts rests with me” (Hill, 1874: 4).

Effective hierarchical control through accounting depended on competent bookkeeping by volunteers in the field. Not surprisingly, bookkeeping was the only subject in which Octavia Hill provided formal training for her volunteers (Power, 1987: 13). She insisted that her workers “must know about collecting books and deposits, and notices to quit, and brokers” (Royal Commission, 1884-85: 297-298). She was disappointed when the technical abilities of her workers proved deficient. Her disdain caused some to withdraw their labour. Lewis (1991: 65) reports that:

In 1892, a Miss Pawl apparently broke down when put in charge of the accounts in Deptford and left suddenly ... She [Hill] checked through all her workers’ books with them, offering a running commentary which some, like Mary Clover, who became secretary of Girton College in 1903, found useful. Others must have found it devastating.

During later years the periodic scrutiny of accounts became: “a formidable affair” for less competent volunteers:

...whose accounts showed a strange reluctance to come exactly right, who were slow to seize essential points, or apt to forget apparently unimportant details; some, perhaps who did not reach the high level of devotion and efficiency which Octavia demanded. She had never suffered fools gladly, now at seventy she was sufficiently alarming to those who felt themselves falling short, and improvised inadequate reasons for their mistakes; there were many who sought and received

¹¹ The first worker to take complete responsibility for a scheme was Hill’s long-standing acquaintance, Emma Cons (Bell, 1942: 124; Darley, 1990: 132-133). From the early 1870s Cons “enrols her own volunteer workers, founds her own classes, clubs, savings’ banks, keeps her own accounts, supervises all the business and all the personal work, and reports to the owners direct” (Hill, 1876: 5-6).

comfort from Miss Yorke after one of the less happy interviews (Bell, 1942: 267-268).

Revulsion of debt

Octavia Hill's approach to accounting was also conditioned by an aversion to indebtedness. The Victorians prescribed accounting as a preventative to insolvency, the consequences of which had been singularly illustrated to Octavia Hill by her father's bankruptcy. Caroline Hill noted that her daughter "never incurred a debt, she never in her whole life borrowed a penny" (quoted in Darley, 1990: 59). As household manager Octavia was acutely aware of the importance of accounting for receipts and payments and its use for devising remedial strategies to address indebtedness. She associated the ill-management of money with "a rottenness at the heart" (DMisc 84/2, item 94). These values were extended to her housing work. From the outset she recognised that the success of her housing plan "depends on careful management, and the possibility of avoiding bad debts" (Maurice, 1913: 218). Hill assured one of her donors that "We never authorize expenditure till we have funds, I don't believe in the advisability of incurring debts" (DMisc 84/1, item 2). This aversion to credit was extended to her tenants: "Octavia made few rules, but one of them was punctual payment of rent. To gloss this over seemed to her false friendship as well as false trusteeship" (Hill, 1956: 68).

Detail, accuracy and the 'power of perfection'

Octavia Hill was the embodiment of the notion, propagated in didactic literature, that women were uniquely suited to perform accounting functions involving the accurate processing, inscription and monitoring of myriad small transactions (Walker, 1998, 2003). Octavia Hill exemplified assumptions about the innate capacity of the female mind to absorb detail. Contemporaries observed her "extraordinary mastery of detail" and the adverse consequences of this fixation for her health (Maurice, 1913: 314; Hill, 1956: 117). An obituary noted "no detail was too dull or too exacting to be neglected, if it were a means to the appointed end" (*The Times*, 15 August 1912). The intense focus on detail meant that Octavia Hill appears to have lost sight of the broader picture. She could not inform the Royal Commission on the Housing of the Working Classes how many houses fell under her management (Whelan, 1998: 10). However, this apparent defect would not have disturbed her. She perceived that if the detailed work was conducted according to sound fundamental principles the wider success of her schemes was assured (Bremner, 1965). In a letter written in December 1875 she conceded "My difficulty is always to secure this exquisite thoroughness, which alone seems to make the work *true*" (Maurice, 1913: 339).

Octavia Hill's "elaborate system of detailed work" in housing management (Royal Commission, 1884-85: 291), extended to matters of sanitation, drainage, cleaning and accounting (Ouvry, 1933: 21). She perceived that meticulousness in accounting was essential to the success of her schemes because it provided "a power of perfection" (Royal Commission, 1884-85: 297). In evidence to the Select Committee on Artizans and Labourers' Dwellings Improvement in 1882 she stated "the whole question depends on detail; none of the things that I have had to do with would have paid if it had not been for carefully watching the expenses and the receipts" (159). Detailed recording and scrutiny of income and expenditure were essential if proprietors were to receive the

required 5% return and a surplus was generated for repairs and improvements (Hill, 1883b: 14).

The preoccupation with detail percolated through Octavia Hill's organisation. Biographers refer to a bitter dispute between a volunteer and a tenant during the 1860s "which turned on the question as to whether the rent due was 6s. 11d. or 7s. all but a penny" (Bell, 1942: 102; Maurice, 1913: 188 fn). She pursued a vigorous assault on inaccuracy and error. In November 1874 she requested her fellow worker, Sydney Cockerell, to "draw my attention to any insufficient data in the books. We will soon get it stopped" (DMisc 84/3, item 13). She expected the same thoroughness and accuracy in her volunteers:

...it must not be supposed that she allowed any latitude on the business side. Accounts must be kept exactly right in ink, and checked every week with her at Nottingham Place. This was before the days of fountain pens, and the necessity of carrying a small ink-pot attached to the person as well as a receipt book when the length of a fashionable skirt already occupied one hand, added much to the troubles of those to whom arithmetical accuracy did not come naturally; there were many who dreaded the accounts morning when there was no hope that the smallest inaccuracy would go unchallenged or indeed be suffered to go at all (Bell, 1942: 123).

When volunteers fulfilled her expectations praise and advancement followed. In a letter dated 28 September 1867 Octavia wrote to Mrs Nassau Senior: "Thank you so much for the accounts; how beautifully you have managed them" (Maurice, 1913: 233, 240; 450). In October 1873 she wrote to Sydney Cockerell to express the thrill of receiving a nicely kept rent book and its capacity to have "a good influence on everyone concerned" (DMisc 84/3, item 5). In 1900 she placed her niece, Elinor Lewes, in charge of a housing trust because she "is one of my ablest and most zealous accountants, and has helped me of late much with organization of records and papers" (Hill, 1900: 10).¹²

Conversely, Hill was censorious when volunteers failed to achieve the perfection in accounting she craved. In March 1876, for example, she complained to Sydney Cockerell about one of her assistants, Mrs Allen, who had sent him tenants' savings books to review:

She is very unwilling to send them as she hates inaccuracy- but dreads to be found out in it yet more- and she hopes things will come right if they are kept quiet. I, on the other hand, abhor and detest unbalanced uncomparred books, and I feel wretched till these are absolutely proved to agree with ours, or the mistakes hunted down. And I being responsible am the person to decide. I send you them just as they are will you kindly report discrepancies and return books to me ...I see that she did not retain the books which came in after quarter day. They ought to have been gradually gathered in and made up to the old date. I gave her list which I find untouched!-She has the elements of a good book-keeper however, all except moral courage to face and clear up a mistake at once, and she is learning much. I don't wish to complain, only to explain that I will insist on any action being taken which you see necessary to clear up

¹² At this time Hill specifically sought volunteers to assist with the accounts due to the expansion of housing work (Hill, 1901: 8).

discrepancies and therefore ask you kindly to report to me (DMisc 84/3, items 27, 28).

Hill was also frustrated when her enthusiasm for detailed record keeping was not shared by workers. For instance, Miss Cons', who struggled to make the books balance, considered that accounting pursued to excess was "quite thrown away labour" (DMisc 84/3, items 5, 13).

Octavia Hill's harshest chastisement was reserved for herself. On occasion she failed to perform accounting functions to the standards set for others (DMisc 84/2, item 159). She was mortified and deeply apologetic (and wary of the response of the auditors) when error was directly attributed to her. In June 1888 she lost a cheque. She wrote to Sydney C. Cockerell:

I am dreadfully ashamed of myself. I thought I had given the 5£ cheque to Miss Ironside ages ago. She says I did not, and she is most exact. That being so it must have got in with some papers some how with which it has no connection...I have not a notion where to look even...I never lost anything of the kind in my life and expect it to turn up some day in an apparently carefully sorted packet! I am so sorry to give both you and Mr Praed this trouble (DMisc 84/2, items 52, 55, *emphasis in original*; DMisc 84/3, item 27).

Stewardship, trust and reporting

Another feature of Octavia Hill's approach to accounting was its foundation in notions of stewardship and trust. Contemporary accounting prescriptions emphasised that the presentation of accounts by an agent to a (male) principal revealed the competent management of assets and nurtured trust (Walker, 1988). Octavia Hill actualised this notion through regular accounting to the proprietors of houses she managed and by external reporting to those who assigned charitable donations to her. She perceived accounting as a duty of "faithful stewardship" (Hill, 1893b: 3; 1895: 3). Octavia Hill's comprehension of agency and stewardship was informed by Christian thinking (Boyd, 1982: 121-122, 133). With her volunteers she assumed responsibility for the "bits of God's earth, which He has entrusted to them" (Hill, 1874: 11). In relation to property owners she perceived herself as "a vicar with semblance of power" having a charge to keep (Hill, 1878: 5). From a more earthly perspective she also recognised that accounts were a useful vehicle for disclosing the progress of her work: how property was improved under her care (Ouvry, 1933: 35). She also recognised that donors were attracted to good causes which demonstrated what could be achieved with limited resources competently managed (Jenkins, 1995). She deemed it important to specify her responsibility to owners and adhere faithfully to the will and purposes of donors (Ouvry, 1933: 15; Hill, 1884-5: 11).

Octavia Hill frequently referred to the importance of trust. It defined her relation to the owners of the property she managed (Hill, 1872b: 4; 1876: 8-9; 1878: 11; 1880: 11; 1881: 6; 1888: 1). It is worth noting that she suggested the name *National Trust* (Jenkins, 1995). She felt the burden of trust. In her *Letter to My Fellow-Workers* of 1881 she noted:

I have received, but just after my accounts were closed and ready for auditing, a very munificent donation, the account of which will appear in next year's letter

... While the thought of its administration fills me with joy, it fills me, too, with a sort of awe - for who am I that such power should be given me?...The trust is like a call ... to tell me that you, my friends ... look to me with confidence that I shall still be able to be your representative among the poor (Hill, 1881: 7).

Octavia Hill nurtured the trust of property owners and fulfilled her stewardship responsibility by the periodic submission of financial accounts and vouchers (Hill, 1872b: 1). The obligation to account was emphasised by the undertaking to secure a 4-5% return on investment and was essential in the many cases where the proprietor was a stranger to her (Royal Commission 1884-85: 307). Hill explained her system of reporting to the Royal Commission on the Housing of the Working Classes in 1884:

9216. In fact you manage the whole affair and furnish them [proprietors] a return at certain times of the year? - Half yearly; but as I said the owners are very various, some of them come continually into the courts and see and watch how the thing is going on, and they say to the tenants, would you like this or that done; and sometimes they even collect the rent themselves. Some of them are non-resident, and leave it entirely to me and my friends; it varies very much.

9217. Have you no regular returns and accounts? – There is a separate cash book and ledger for each block of buildings or group of houses ...and those are audited every half-year, and a copy of the accounts with the vouchers sent to the owner; but each one goes to the owner privately.

9218. So that the returns differ in each case probably?-Yes, they may differ (Royal Commission, 1884-85: 307).¹³

On some occasions the biannual or quarterly submission of accounts and vouchers was accompanied by a letter from Octavia Hill conveying news of limited progress. In 1907 Miss Schuster acquired two houses in Notting Hill and placed them under Hill's management. She subsequently received "mournful" reports and accounts revealing cash deficits and an absence of interest due to a failure to let all the rooms (DMisc 84/1 items 25, 27-28).

The most visible demonstration of Octavia Hill's determination to reveal how she, as steward, had "fulfilled the trust" of those who committed funds to her management was the (almost) annual production of *Letters to My Fellow-Workers* (Hill, 1878: 9; 1895: 3).¹⁴ These were printed and distributed privately from 1872 to 1911 (Bell, 1942: 117; Best, 1964: 490; Darley, 1990: 81, 126).¹⁵ In her 'Letter' for 1884 and 1885 she referred to their function of "rendering an account of my stewardship" (Hill: 1). *Letters to My Fellow-Workers* were narrative reports on progress in housing management and other aspects of Hill's work. Hill inaugurated this style of reporting in her accounts of the Walmer Street Industrial Experiment in 1870-1871 (Hill, 1870, 1872). The *Letters* also

¹³ Quarterly rental accounts were submitted in relation to properties managed for the Ecclesiastical Commissioners (Upcott, 1962).

¹⁴ These reports began in 1872 as *Letter Accompanying the Account of Donations Received for Work Amongst the Poor* and were later titled *Letter to My Fellow-Workers, to which is added an account of Donations Received for Work Amongst the Poor*' (Hill, 1956: 195). In this paper these documents are referred to throughout as *Letter to My Fellow-Workers*. A full set may be found in the British Library (ref: 08286.d.102).

¹⁵ In a letter of 17 March 1887 Octavia Hill refers to the printing of 500 copies of the *Letter to My Fellow-Workers* (DMisc 84/2, item 2; DMisc 84/3, item 37).

served to keep her increasingly dispersed voluntary workers apprised of developments (Hill, 1872b; 1883a: 1; 1888: 1).

While property owners received regular financial accounts, those who donated funds for Hill's personal disposal (a number of whom she never met) among the poor could scrutinise the 'balance sheets' at the end of *Letters to My Fellow-Workers*. Hill received such donations partly in consequence of her work for the Charity Organisation Society (Bell, 1942: 117). Donations were received for specific purposes such as assisting the sick and poor, providing clothing, emigration, housing improvement, entertainment, training unemployed men supplying them with tools or stock in trade to allow them to independent. Alternatively, she received donations to assist her movement more generally. As the number of such donors increased and the scale of work expanded Hill found it difficult "to find time to render an account of these sums to the separate donors" and therefore distributed a set of financial statements via her *Letters* (Hill, 1872: 5). She likened her increasingly dispersed supporters to "a large company united in a common work" (Hill, 1873: 9). As the head of this company Octavia Hill felt obliged to distribute an annual report to those who provided the resources which enabled her philanthropic activity.

Although Octavia Hill invariably referred to her presentation of 'balance sheets', the accounts contained in *Letters to My Fellow-Workers* were statements of receipts and payments, detailing opening cash, receipts of donations their disbursement and closing cash. In addition to the account of her Donation Fund she also provided accounts of "receipts and expenditure" for other activities and specific projects. These included the playground account, workroom account (relating to sale of needlework) (1870s), specific donations for improving houses (1880s), lists of donations to the Red Cross Hall Fund, receipts and expenditure account for Red Cross Hall (from 1880s), and annual lists of amounts dispensed from the 'In Memoriam' Fund and Lady Jane Dundas's Bequest (late 1890s - early 1900s). Figure 2 provides an illustration of the annual accounts appearing in *Letters to My Fellow-Workers*.

(Figure 2 about here)

Although the function and basis of preparation of these accounts remained consistent, their style of presentation and accounting period could vary. Provision was also made for an audit by one of her (male) friends. The wording of the audit report changed over time.

The use of extensive narratives in addition to 'balance sheets' in *Letters to My Fellow-Workers* reflected Octavia Hill's recognition of the "small account figures will give" (Hill, 1875: 9). She considered financial statements an inadequate medium for disclosing her decision-making, the nature and impact of her work, and establishing dialogue with donors (Hill, 1876: 8; 1904: 10; 1910: 5). While she recognised that the amounts disclosed in her accounts represented "stored-up power" to assist the poor (Hill, 1872b: 3) they could not convey "the histories lying behind the bare figures which appear in the balance sheet". The 'dumb' figures could not illustrate the tangible effects of relief on its recipients (Hill, 1872: 6-7; 1884-85: 7; 1888: 2; 1896: 11; 1903: 13).

Individualism, watchfulness and accounting

When Octavia Hill stated that “the work is one of detail” she was not only referring to the close management of finances and accurate accounting (Hill, 1883b: 52). As indicated earlier, she adhered to voluntarism and individualism. Octavia Hill was not convinced that corporate or collectivist solutions to the problem of working class housing would secure the improvement of tenants (Royal Commission, 1884-85: 292, 294-297, 306). Conversely, an individualised approach offered scope for “a reforming power of singular force” (Hill, 1882: 8). Good housing and sustained betterment could only be achieved by focused, small-scale schemes where the predicaments of each family were understood and addressed. Integral to the improvement of houses was the improvement of their inhabitants, and to achieve this one had to *know* the character and habits of tenants (Wohl, 1971; Lewis, 1991: 37-39).

It followed that devising appropriate (middle class) solutions to the problems confronting the poor was only feasible on the basis of comprehensive knowledge of the “whole circumstances” of each case (Hill, 1876: 4; 1898: 236). It is this ‘case’ approach which locates Octavia Hill as a significant figure in the development of social work (Young and Ashton, 1956; Malpass, 1984; Clapham, 1987). Charity was to be dispensed wisely but “it cannot be wise without full knowledge of the circumstances of those to be dealt with” (Hill, 1877b: 64). Hill therefore urged workers among the poor to make it a rule to “have the case of every family you want to help thoroughly scrutinised” (Hill, 1877b: 57). She perceived that knowledge gained through constant and systematic information gathering was essential to a proper individualised approach to charitable relief (Hill, 1877b: 36; Royal Commission 1884: 306).¹⁶ It was through “accurate and abundant knowledge”, “continuous watchfulness” and a “great deal of observation” that discoveries were made as to how to best assist the poor (Hill, 1874: 10; 1877b: 20; 1878: 10; 1899: 5).

Hence, in relation to her housing work Octavia Hill stated that “my people are numbered; not merely counted, but known, man, woman, and child” (1883b: 34). She “encouraged her collectors to take an interest in every detail of their tenant’s lives; everything was a part of life and therefore mattered and people could only be understood as wholes” (Lewis, 1991: 55-56). Wohl (1971) has contended that there was “hardly anything” that Hill did not know about her tenants. No wonder that in radical Socialist circles she was identified as “inquisitrix-general into the homes of the poor” (ibid).

Hill’s surveillant approach was alluded to by Ellen Chase, who managed properties in Deptford, 1886-1891. Chase recalled that housing management “called for perpetual watchfulness...seeing the people in their home-life before a crisis as well as in the stress of trouble” (Chase, 1929: 25). This watchfulness was enabled by the weekly collection of rent during visits to the tenant’s home (Chase, 1929: 30-31). It was envisaged that regular contact would eventually result in the collector being perceived as family by the tenant (Ouvry, 1933: 20; Hill, 1883b: 30). The tenant would confide in the visitor and knowledge thereby gained about his/her character, habits, expectations and problems. The rent books themselves provided useful insights to the life of tenants:

Part of the impressiveness of the quarter’s end came from the custom of collecting all the tenants’ books at that time and forwarding them to the owner of the property. An odorous budget they made! But each oil-stained, blotted page,

¹⁶ See Owen (1964: 225-227) for a discussion of the emergence of this approach.

strongly flavoured with tobacco and telling its tale of wild fluctuations, had abundant interest to us who knew the people and had followed their story week by week (Chase, 1929: 146).

As indicated earlier, under Octavia Hill's system the collection of information on each tenant extended beyond the recording of rental. In order to improve housing and living conditions knowledge of a tenant's individual character was necessary: "The principle on which the whole work rests is, that the inhabitants and their surroundings must be improved together" (Hill, 1883b: 51). Using resources to repair houses and provide gardens was pointless if destroyed by tenants of defective character. Hence, Octavia Hill's volunteer's collected information about tenants as well as their rents (Hill, 1899: 3; Hankinson, 1907: 10).

In 'The Work of Volunteers in the Organisation of Charity' (October 1872) and 'Co-operation of Volunteers and Poor-Law Officials' (January, 1874), Hill related her experiences as referee and co-ordinator of over 30 visitors for the Marylebone District Committee of the Charity Organisation Society (Bell, 1942: 107-115; Darley, 1990: 120-126). She described her preference for the collaboration of agencies in the comprehensive collection and recording, on a uniform basis, of financial and non-financial information on applicants for relief (Hill, 1883b: 57):

Another most important means of securing unity of action is afforded by the written records which the committee make it a point that visitors should keep and should keep according to one fixed and definite plan. Each court has its own separate district book; each applicant has his separate page, where the detail regarding him and his family can be found at once. The reports of the relieving officer, of the clergyman, and of any references the applicant may have given, are all found in a condensed form on this same page. An entry is made of every kind of material help given, summed up in a money column each month the principal events which have happened in the family ...

The advantages of thus keeping district books are very great. It is of course not unusual for those who visit amongst the poor to keep written records of one kind or another. But if they are kept in various forms, and the information is not tabulated so as to be readily comprehended by fellow-workers, half their value is lost. To be available for general use, it is all-important that the books throughout a parish should be *uniform*, and the information contained in them *complete* and *condensed*. They should be arranged so as to bring to a focus all the information obtained through the Charity Organisation Society (Hill, 1883b: 64-65, 70, *emphasis in original*).

Hill recognised that such accounting conferred "the power of watching individual cases of distress through a long period of their history (a power which small districts and written records materially increase)" (Hill, 1883b: 70). Watchfulness and inscription were the foundations for deciding whether the appropriate response in each case was assertive discipline or sympathetic assistance. If rent arrears arose from misfortune then the defaulter might be found employment and wages credited to rent. If arrears were due to intemperance the tenant was pressed for payment, chastised for not supporting his household and faced eviction (Chase, 1929: 201-202).

Accounting, discipline and enablement

Octavia Hill's use of accounting as a basis for disciplining tenants stemmed from her assumption that the poor were potentially destructive, habitually lacking in self control and required inculcation in the virtues of order and regularity to which she adhered (Boyd, 1982: 135; Hankinson, 1907: 4; Malpass, 1984). Owen (1964: 390) has written "Octavia Hill was confident that she had the answers, and she must discipline her tenants until they too had learned them". In 1869 she wrote "I feel most deeply that the disciplining of our immense poor population must be effected by individual influence; and that this power can change it from a mob of paupers and semi-paupers into a body of self-dependent workers" (Hill, 1883b: 25). Hence, tenants were to be 'governed' and 'ruled' (Hill, 1870; 1883b: 18, 21, 42; Power, 1987: 9). She wrote of a harsh rule of "rebuke and repression" (Hill, 1883b: 19, 33) and the exercise of "a tremendous despotism...with a view of bringing out the powers of the people" (Royal Commission, 1884-85: 297; Owen, 1964: 389-390). Wohl (1971) asserted that Octavia Hill was "an enlightened but omnipresent, despot". Central to her exercise of discipline and governance was regular rent collection and the threat of eviction (Boyd, 1982: 136; Lewis, 1991: 55).

However, the disciplinary potential of rent collection, information gathering, accounting and accountability could be tempered by its capacity to facilitate the exercise of "quiet power and sympathy" (Hill, 1883b: 46):

...there is the individual friendship which has grown up from intimate knowledge, and from a sense of dependence and protection. Such knowledge gives power to see the real position of families; to suggest in time the inevitable result of certain habits; to urge such measures as shall secure the education of the children and their establishment in life; to keep alive the germs of energy; to waken the gentler thought; to refuse resolutely to give any help but such as rouses self-help; to cherish the smallest lingering gleam of self-respect; and, finally to be near with strong help should the hour of trial fall suddenly and heavily (Hill, 1883b: 23).

A regime of strict governance and discipline underpinned by comprehensive information on the character of individual tenants was thus a "power for good" (Hill, 1874: 4; Minutes, 1882: 172; 1884: 291). Monitoring the weekly payment of rent was enabling because it encouraged bourgeois habits of regularity, economy and industry and thereby nurtured the "dignified independence" of tenants (Hill, 1883b: 16). The presence of the volunteer collector provided an opportunity to offer advice on social and moral improvement. Ellen Chase recalled:

Our position gave us...a particularly strong hold over individual tenants, since we could make our business relation a constant incentive to those of weak purpose ... As the women came to see that we meant them well at heart, even though we were all the time "after their money", many of them turned to us for advice when overtaken by illness or the results of bad habits, or when considering their children's future" (Chase, 1929: 25-26).

The advice offered to tenants might include domestic financial management: "we wanted them to take the same satisfaction in being "square" that we enjoyed ourselves" (Chase, 1929: 145).

Indeed, the propagation thrift was an important tool in Octavia Hill's efforts to encourage independence among tenants (Hill, 1893a: 42). She established savings clubs. The collection of savings on Saturday evenings proceeded as follows:

Picture a low, rather long room, one of my assistants and myself sitting in state, with pen and ink and bags for money, at a deal table under a flaring gas-jet; the door, which leads straight into the court, standing wide open...round the open door there are gathered a set of wild, dirty faces looking in upon us...

The eager, watchful eyes of one of our little scrubbers next attract attention; there she stands, with her savings-card in her hand, waiting till we enter the sixpences she has earned from us during the week. "How much have I got?" she says eyeing the written sixpences with delight, "because mother says, please, I'm to draw out next Saturday; she's going to buy me a pair of boots."

"Take two shillings on the card and four shillings rent," a proudly happy woman will say, as she lays down a piece of bright gold, a rare sight this in the court, but her husband has been in regular work for some little time (Hill, 1883b: 49-50; Bell, 1942: 90).

Octavia Hill also recognised the potential of accounting disclosures to improve tenants' behaviour. In evidence to the Select Committee on Artizans and Labourers' Dwellings Improvement in 1882 she alluded to the role of accounts in fostering "the principle of cooperation" between manager and tenants: "When we buy we only put in order the drains, water supply, and roofs; we then set aside a considerable sum for yearly improvements. I tell the tenants what it is, and I say, "The more careful you are the more comfortable your house will be." I spend it and give them an account of it, and it has a most wonderful effect upon them" (172).

Octavia Hill, gendered spheres and accounting

The idealised middle class woman in Victorian Britain was an 'angel in the house', absorbed by the management of the home and the care of the family. The activities of women such as Octavia Hill in voluntary work and social reform seemingly contradicted the notion of separate spheres. This apparent contradiction is now explored, particularly as it relates to Octavia Hill's performance of accounting functions.

During the nineteenth century "both unmarried and married women gave their time and energies to a vast number of associations, societies, leagues, guilds and alliances" (Perkin, 1993: 217). Women argued that their prescribed functions in caring, moral improvement and domestic management could be practised in the public domain (Prochaska, 1980: 7). Christian concepts of duty and service also offered legitimacy to the application of feminine skills beyond the home (Prochaska, 1980: 12). However, while housing management projected Octavia Hill into the public sphere, her practices including accounting, and the nature of her operations were essentially an extension of domesticity and constrained by recognition of the limits of female influence (Lewis, 1991: 31-33, 70; Summers, 1979: 39, 56-57).

As indicated earlier, John Ruskin was a major influence in Octavia Hill's life. She cherished his friendship and freely acknowledged his profound impact on her work (Leon, 1969: 234-237). She wrote to Ruskin "If you could realise what your books have

been to me, with what childlike reverent spirit I have always listened to your words” (quoted in Leon, 1969: 236; also Maurice, 1928: 115-208). Ruskin adhered to notions of femininity and political economy whereby women could traverse the private-public divide and apply their distinctive skills beyond the home (Lloyd, 1995: 330-331). In his most popular book, *Sesame and Lilies* (1865), Ruskin argued that the sexes performed distinctive functions determined by the unique attributes and characters of each. While men were speculative, progressive and active, “woman’s power is for rule, not for battle, - and her intellect is not for invention or creation, but for sweet ordering, arrangement, and decision” (Ruskin, 1970: 59). Ruskin suggested that household accounts, being conducive to domestic contentment, were among the wifely duties (Cook and Wedderburn, 1912: 44, 115).

While Ruskin perceived that women’s attributes were most obviously applicable in the home¹⁷ they should also be utilised beyond the “household office” to benefit the wider commonwealth and enhance national virtue (Lloyd, 1995: 330, 336). In *Sesame and Lilies* Ruskin stated:

Generally, we are under an impression that a man’s duties are public, and a woman’s private. But this is not altogether so. A man has a personal work or duty, relating to his own home, and a public work or duty, which is the expansion of the other, relating to the state. So a woman has a personal work or duty, relating to her own home, and a public work or duty, which is also the expansion of that (Ruskin, 1970: 71-72).

Ruskin argued that by exercising their benignant power to order and care beyond the home, women would be elevated from mere housewives to ‘queens’ (Ruskin, 1970: 72-73). This notion of women’s participation in the public sphere as an extension of the household-family system also resonated with another important influence over Octavia Hill, Frederick D. Maurice. Maurice contended that women’s labour should complement that of men and that their “roles in wider society should reflect the proper relation between husbands and wives” and that when necessary, family duties and obligations should be prioritised over philanthropic work (Lewis, 1991: 31-32, 70-71).

There is much in Ruskin’s concept of the female role which is evident in Octavia Hill’s approach. She imported Ruskin’s terminology in referring to an expectation that her volunteer visitors would act as “*queens* as well as *friends*, each in her own domain” (*emphasis in original*, Hill, 1874: 10; 1882: 12). She referred to the extended spheres of interest opened to her (Maurice, 1928: 46), and assumed that “national life is but an extension of family life” (Maurice, 1928: 225-226). As her foray beyond the domestic hearth illustrated, gendered spheres were informed, but not exclusively defined, by the public and private worlds. But there were boundaries within the public sphere over which women should not tread. For example, in 1910 she explained her objections to female suffrage: “I believe that men and women help one another because they are different, have different gifts and different spheres”. Hence, engagement in politics would comprise an inappropriate diversion from women’s contribution in the public world through the “out-of-sight, silent work” of caring emanating from the performance of homely functions (*The Times*, 15 July 1910: 9; Boyd, 1982: 140-141; Lewis, 1991: 74).

¹⁷ Ruskin later extolled the retreat of women entirely to the domestic scene (Lloyd, 1995: 344-345).

Likewise, Octavia Hill accepted a gendered division of labour in the performance of accounting functions. She considered that the veiled routine of detailed bookkeeping and accounting, particularly as it related to the home and housing, was more suited to women. Finance and the performance of higher accounting functions involving deliberation and judgement, such as audit, she perceived as men's work. When she required advice on accounting, as opposed to assistance on the account-keeping, Octavia Hill turned to a man (Darley, 1990: 124-125). For example, Sydney Cockerell, who worked in the City, a friend and fellow worker from 1871 to 1877. Cockerell reviewed Octavia Hill's accounts and those of her workers, and advised on accounting issues and the preparation of financial statements (Bell, 1942: 131-132; Darley, 1990: 138; DMisc 84/3, items 27, 28, 32, 37). Together with William Shaen, her solicitor, Cockerell also advised her on personal investments. In May 1876 she sought their opinion (or that of those they themselves trusted to "know about such things") on whether to sell or retain £700 of Russian Bonds. She confessed her uninformed approach to such matters, anxiety about speculation and disdain for "meddling with things of which I know nothing". She referred to her preference "to have money in things (like this house) which I control, know about, and can calculate about myself" (DMisc 84/3, items 24, 32). She subsequently took advice from Cockerell's son who, in May 1888, she thanked for "again watching over me" on an accounting matter (DMisc 84/2, item 44).

When overwork and mental strain incited a withdrawal from housing management in 1878 Octavia Hill arranged the audit and supervision of accounts by "several gentlemen" who reported directly to the owners of property. She explained:

The auditors are gentlemen accustomed to business, and the management of money. They do easily accounts which many ladies find difficult, they see clearly the safe and wise thing to do about money. Each has one, two, or three courts only to think of, and can think out the small financial problems, bearing on them with care. Their experience is brought to bear without excessive calls on their valuable time...It may be of wide-spreading importance to any future development of the plan on a large scale that several men of business should understand the management and accounts connected with the houses of the people, even though the scale on which they learn it is now still a small one (Hill, 1878: 4-5).

Thenceforth the accounts of donations entrusted to her personal care were audited by Octavia Hill's male rather than female associates. The first was "my kind friend, Mr. [A.P.] Fletcher" (Hill, 1884-85: 1).¹⁸ Subsequent auditors were Herbert M. Broughton (from 1894), and P. L. Blyth (from 1896).

Lewis (1991: 25) rightly observes that Octavia Hill's work was rooted in the "familial and domestic".¹⁹ Experience of family life, internalisation of the "high ideal of home duty" and the exercise of women's managerial and compassionate functions within it offered the best preparation for housing work (DMisc 84/1, item 4; Hill, 1877b: 25; Hill, 1893a: 37-38). In her *Letter to My Fellow-Workers* of 1881 she stated that housing

¹⁸ Mr Fletcher also assisted Hill with the preparation of her donations balance sheet (DMisc 84/3, item 37).

¹⁹ Octavia Hill's object as a teacher of drawing and bookkeeping in Nottingham Place had been "to inculcate 'habits of neatness, punctuality, self-reliance and such practical power and forethought as will make them [girls] helpful in their homes'" (Darley, 1990: 84, *emphasis added*).

management was women's work "Ladies must do it, for it is detailed work; ladies must do it, for it is household work; it needs moreover, persistent patience, gentleness, hope" (Ouvry, 1933: 23; Whelan, 1998: 117). In 1899 she stated that "whatever would make a lady a wise head of a house, will help to make her a wise head of houses" (Hill, 1899: 5).²⁰ Octavia Hill exhorted her workers to treat tenants as 'family' and manage their courts as if they were an extension of their own homes, as "an enlarged household to be made as they would make their own ... orderly, happy, self-respecting, helpful and good" (Hill, 1882: 12; Ouvry, 1933: 15, 20).

Octavia Hill's assumption about the gendered nature of work was illustrated in her correspondence and speeches. In October 1896 she specifically sought a "gentleman" for the position of part-time Secretary to the National Trust. Among the traits displayed by the ideal applicant was "accurate habits of business" (DMisc 84/2, item 208). In response to a suggestion that the position might be filled by a woman, Octavia Hill retorted that she had never considered that prospect. She added: "Personally I should not be in favour of the appointment of a lady...there is a good deal of the work which would be far better done by a man" (DMisc 84/2, items 209, 250, 253; also Hill, 1889: 459-460). In 1907 she advised that a "nice motherly woman of the right character, encouraged by the owner, and backed up by a husband in good work" was a better caretaker of houses than a man because "She deals much best with the cleaning of stairs, shewing rooms, and all the numerous household matters on which good management depends" (DMisc 84/1, item 11).

Concluding discussion: philanthropic women - another group of hidden accountants

Earlier studies have begun to render visible the existence of large numbers of women in nineteenth century Britain who performed accounting functions of varying degrees of complexity. Women were engaged in accounting as clerks, household managers, managers of businesses, and as bookkeepers, especially in retailing and distribution (Davidoff and Hall, 1998; Kirkham and Loft, 1993; Walker, 1998, 2002, 2003). The case of Octavia Hill indicates another hitherto shrouded field of activity – philanthropy – where calculative techniques were applied by women during an age when their sex was excluded from the profession of accountant.

In Victorian Britain charitable donations exceeded public expenditure on poor relief (Prochaska, 1980: 21). A considerable number of middle and upper class women were involved in philanthropic activity, most notably as visitors of the poor. Summers has described visiting as a "massive practice" (1979: 35). One authority in 1893 estimated that half a million women were substantially engaged in this voluntary endeavour (Prochaska, 1980: 224). As indicated earlier, although conducted outside the home philanthropic work was perceived as acceptably within the female sphere because it was

²⁰ The notion that housing management was an extension of women's domestic function was asserted by other contemporary practitioners of the craft. In 1900, Alice Lewis, who managed blocks for the Tenement Dwellings Co. Ltd, and also invoked Ruskin's concept of 'queenliness', asserted: "Women's peculiar work has always been keeping house; it is now almost an instinct, and house management is only house-keeping on a large scale. Instead of one house to keep clean, wholesome, and happy, some of us have two or three hundred; instead of one dispute to settle among the children, we may have a score to settle among the tenants; instead of £10 house-keeping money, we may have £100" (Lewis, 1900: 5). Similarly, in February 1907, Annie Hankinson advocated housing management as a profession for ladies possessed of "'housekeeping' talents" (Hankinson, 1907: 8).

unpaid, often motivated by Christian mission, and formed an extension of women's natural capacity for caring and securing moral improvement.

Female voluntary work benefited the poor and impacted on the formulation of government policy on housing and poverty (Summers, 1979: 47; Perkin, 1993: 206). It was also important to women themselves. Philanthropic activity "was not just a dilettante fashion of passing free time, but an engagement of the self which involved the sacrifice of leisure and the development of expertise" (Summers, 1979: 33). Although rooted in contemporary domesticity visiting the poor "gave women a taste of power outside their own homes" (Summers, 1979: 45). For Prochaska philanthropy was "the leisured woman's most obvious outlet for self-expression" (1980: 5). Their performance of "the profession of charity", albeit unremunerated, was important in expanding women's horizons during the nineteenth century (Prochaska, 1980: 222).

While men dominated the governance of most charitable organisations in Victorian Britain, women made a considerable behind-the-scenes contribution, particularly in the detailed work of day-to-day visiting, money raising and collecting (Prochaska, 1980: 30-32, 44-45; Moore, 1977). Prochaska comments that women recognised that "influence flowed from organization... Thus more and more women turned their attention to accounting and secretarial skills and joined together in the common cause" (1980: 45-46). Women exclusively managed and operated major forms of revenue-raising such as bazaars and ladies sales. These events engaged women (and girls) in trading, cash handling and accounting (Prochaska, 1980: 47-72). Women might also perform financial management and accounting as treasures or secretaries of charities and their committees, particularly 'ladies sub-committees' (Prochaska, 1980: 105-106). Gathering subscriptions involved recording in collection books (Prochaska, 1980: 79). In 1819 'A Churchman' referred to ladies who "issue from their homes, equipped like so many Excise-officers, with account-books in their hands, and lightly trip from street to street, and from door to door, in the glorious office of collecting subscriptions" (quoted in Prochaska, 1980: 26). As with Octavia Hill's volunteer workers, visitors might also be involved in non-financial data gathering and record keeping; inscribing details about the circumstances of families visited, as required by charity handbooks (Prochaska, 1980: 112-114).

One commentator identified the responsibilities of female volunteers in housing work as rent collecting, ordering repairs, composing estimates, reporting to owners, evicting tenants, pursuing economical expenditure and keeping an exact account of every penny received or spent" (Volunteer, 1887). Such work was not suited to all women:

It follows that anyone undertaking it should have regular methodical habits, sufficiently good health not to be dependent on weather, the power of writing a clear business letter, and a good head for accounts, which, though not really complicated, are tiresome in their minuteness. It is humiliating to find how often a woman's desire to take up this work dies a sudden death when she finds that she must keep accounts. Most ladies seem to think it impossible that they should learn to add up figures correctly, though clerks of less education learn to do it, and the results of girls' examinations show that the female mind is not unequal to arithmetic. But let not anyone think of beginning this work unless she is determined to conquer the accounts (ibid: 375).

Further:

Another time when occasional help would be welcome is when the quarterly accounts have to be made up. Besides adding up figures, there is much ruling and copying to be done, within the power of any neat-handed woman, however much she may dread accounts (ibid.).

In some cases the financial and management practices established by women visitors were enshrined as institutional procedures (Prochaska, 1980: 143-145). This was the case with Sarah Martin (1791-1843), dressmaker, and the 'visitor' of Great Yarmouth prison. Her philanthropic activity, which included teaching prisoners and organising their employment, was attended by comprehensive recording: "Details regarding the prisoners, their crimes, education, and conduct, she meticulously entered in financial accounts, journals, and 'every day books'" (Prochaska, 1980: 167). Sarah Martin recorded amounts received from local individuals, the British Ladies' Society and Yarmouth Corporation in a Donation Book. Her Clothing Account Book recorded, in double entry format, receipts from the sale of clothing produced by the prisoners, and payments for cloth and disbursements to prisoners (Davies and Tooth, 1985). Her Prison Journal recorded for each prisoner name, age, religion, offence, period of sentence and educational progress as a result of her instruction. In a final column for 'brief remarks' Sarah Martin detailed her observations on the prisoner's character (Davies and Tooth, 1985; Wakeford, 1917: 78). She also maintained a Cash Book, and separate books on employment for females and the destitute. In a 'Gentleman's Fund' book she detailed assistance given to deserving male prisoners in the form of cash, stock in trade, food, clothing and tools (*Sarah Martin*, 1894: 104-118; Mogridge, 1872: 109). Sarah Martin's accounting and record keeping was referred to in official reports by the Inspector of Prisons:

The whole of the pecuniary transactions are accurately entered and balanced, in books kept by her for the purpose. She also keeps a journal of the progress made by the prisoners under her tuition, arranged under the heads of name; crime; for trial or convicted; whether able to read or write when committed, neither; whether taught in prison; school days, and conduct in school. She notes down all the information she receives from time to time, relating to the conduct of the liberated prisoners (quoted in Mogridge, 1872: 140-141).

Like Octavia Hill, Sarah Martin despised credit and was consumed by a meticulous attention to detail and accuracy (Mogridge, 1872: 109-110; *Sarah Martin*, 1894: 103, 119). Her accounting practices also emanated from a deep sense of Christian stewardship and adherence to strict accountability for the monies entrusted to her (*Sarah Martin*, 1894: 103-104, 120).

Women's demonstration of competence in philanthropic work was also significant to their later entry to paid work in the caring professions (Prochaska, 1980: 222). One such example was the (female) vocation of housing management. During her lifetime Octavia Hill contended that "nothing would so thoroughly advance the good management of houses as the provision of trained managers" (5/WUS/124, item 2) and envisaged that in the future house proprietors would not only engage lawyers, surveyors, auditors and architects but also professional housing managers (Ouvry, 1933: 51). She called for the creation of a thoroughly instructed group of women with competency in six fields (Hill, 1893a; 1900: 7). The first field was:

1. A thorough knowledge of accounts. This I find rare among ladies. Accuracy in cash books, intelligent keeping of ledgers, bank accounts, depreciation accounts, assets and liabilities, a thorough familiarity with book-keeping in its special application to houses, all this must be secured (Hill, 1899: 4-5).²¹

In 1916, four years after her death, some of Octavia Hill's associates founded an Association of Women Housing Workers (shortly thereafter renamed the Association of Women House Property Managers). In 1932 the Association merged with other groups which used Hill's management techniques to form the Society of Women Housing Estate Managers (Brion, 1995: 23-42; Upcott, 1962). Similar organisations were established overseas as knowledge of Octavia Hill's methods spread (Hill, 1956: 184-186; Bremner, 1965; Brion, 1995: 79-82; Robinson, 1998; Mackay, 2000; Adam, 2002). The Association of Women House Property Managers prescribed three years' training to gain "practical competence both in dealing with the tenants and houses and in keeping accounts". It recommended "Some facility with accounts and an ability to grasp the financial significance of a balance sheet is a necessity for a successful manager" (Upcott, 1925: 36).

Although the number of qualified membership of the Society was only 256 by 1945 and the organisation became embroiled in a gendered conflict with the male dominated Institute of Housing (established in 1931) which culminated in the admission (and subsequent dominance) of men after 1948 (Brion, 1995: 68, 93, 135-141; Darley, 1990: 341-342; Whelan, 1998: 28),²² during the interwar years housing management outside local government, being aligned to domestic management and caring, was a feminised profession. Indeed, in 1933 the Chancellor of the Exchequer, Neville Chamberlain, contended that "a woman manager, competent, firm and yet sympathetic, is likely to be more successful and more efficient than a man, in dealing with tenants" (Ouvry, 1933: ii; Brion, 1995: 57-59; Gibbon, 1921: 8).

Housing management was a vocation for women where accountancy was deemed an important skill. Emphasis was placed on the business as well as the welfare dimensions of the profession (Brion, 1995: 69-71). In 1934 the female housing manager was expected to be proficient in 'Estate accounting'. This comprised keeping and reviewing cash books and ledgers; managing bank and petty cash; preparing rent sheets, income statements and balance sheets; payment of rates, taxes, insurance and wages; checking time sheets of workers employed to perform repairs; and claiming and administering housing subsidies (*Housing Estate Management by Women*, 1934: 6). Women's access to careers in housing management during the interwar period contrasted with the contemporary accountancy profession. Despite the passing of the Sex Discrimination (Removal) Act, 1919 the number of females entering professional accountancy bodies was pitifully low due to obstacles such as the marriage bar (Garrett, 1961: 121-122; Kirkham and Loft, 1993; Matthews et al., 1998: 74-78; Shackleton, 1999).

In conclusion we may allude to the significance of philanthropic accounting to the women's movement. The financial skills which women acquired through participation

²¹ The other technical fields were rates and property taxes, finance ("unless the owners are represented by lawyers or men of business"), property law, property repair management, advising on the design of houses and homes.

²² The organisation merged as the Institute of Housing Managers in 1965, received a royal charter in 1984 and subsequently became The Chartered Institute of Housing. It currently has 18,000 members.

in causes to assist others proved valuable when applied to organisations for their own advancement (Prochaska, 1980: 228-229; Lewis, 1991: 26, 65). An example is provided by Margaret W. Nevinson (1858-1932), a leading member of the Women's Freedom League (formed 1907) and Treasurer of the Women Writers' Suffrage League (1908). During the 1880s Nevinson was a volunteer rent collector in Whitechapel. Unfamiliar with accounting she struggled to reconcile physical cash with the rent books. However, she recalled that "in a few months I became an expert, and learnt to count money and add up columns with the rapidity of a bank clerk. This accomplishment has been of the greatest use to me since, especially when the Suffrage movement made great demands upon women to act as treasurers used to handling large sums of money and keeping accounts" (Nevinson, 1926: 87-90).

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Figure 1: 'Rules for Miss Hill's Collectors'

1. Draw Miss Hill's attention to the missed rents.
2. Add Collecting Book.
3. Count money.
4. Enter in end of Collecting Book unlets, arrears and cash.
5. Enter rents on left side of little cash book, with date.
6. Calculate and enter Repair Allowance.
7. Submit bills to Miss Hill.
8. If correct set aside money for bills.
9. Enter payments on right side of little cash book.
10. Calculate cash balance, and enter in ink, if correct.
11. Total on right side should agree with total on left side.
12. Rule cash week off with double lines when correct.

Repair Page

13. Enter money spent on repairs.
14. Consult Miss Hill as to expenditure of repair allowance.
15. Consult Miss Hill as to notices.
16. Enter balance of cash in paying in book, and take to bank.
17. See that Collecting book and little cash book both go to 190 Marylebone Road.
18. Compare order book with bills, and enter omissions and prices.

Source: 'Rules for Miss Hill's Collectors' (n.d.).

**Figure 2
Octavia Hill's 'Balance Sheets', 1887**

DONATION FUND.		RECEIPTS, 1887.		£ s. d.	
Cash in hand	182	1 1
Miss Bonham Carter	2	0 0
Miss Ghase	14	0 0
A. G. Crowder, Esq.	5	5 0
Miss Cruikshank	5	0 0
Miss Erle	20	0 0
Mrs. Evans	1	0 0
Mr. Chas. Flower	5	5 0
Miss Forman	1	1 0
Miss Frankau...	3	3 0
Mrs. Gillson	2	12 0
Mr. Alfred Hill	10	0 0
Rev. Thos. Hill	0	2 6
Lieut.-Col. Hollist	5	0 0
Per Rev. Chas. James	1	2 6
Returned loans	1	5 0
Miss Lawrence	5	0 0
Rev. Dr. Littledale	2	2 0
Miss Meek	2	0 0
Miss Orgill	1	0 0
Mrs. Peile	1	0 0
Rev. Chas. Pummer	5	0 0
Mrs. Rolfe	5	0 0
Miss Emily Simpson	2	0 0
Mrs. Leslie Stephen	10	0 0
Miss L. A. Shaen	1	0 0
Miss Tate	3	0 0
Mrs. J. P. Thompson	2	0 0
Mrs. Tufnell	5	5 0
Mrs. Leonard Waterhouse (for Tower Hamlets Pension Fund)	50	0 0
Miss Jane Wells	1	0 0
Miss Mary Wells	2	0 0
Mrs. S. Winkworth	78	0 0
Lady Mand Wolmer	1	0 0
Mrs. Wright	10	0 0
Chas. Vaughan, Esq.	10	0 0
				<u>£455</u>	<u>4 1</u>

DONATION FUND.		EXPENDITURE, 1887.		£ s. d.	
Industrial School, F. B. and A. B., S.	44	17 6
Boarding out (clothes, schooling, and partial board for children)	39	4 9½
Providing Hospital and other Relief to the Sick	20	11 3
Pensions, A. M. B.	33	0 0
Employment for poor people	12	15 6
Excursions to the Country and other Entertainments	69	19 4½
* Education—K.	64	15 7
* Tower Hamlets Pension Fund	50	0 0
Rent—Fires and Books for Classes and Clubs	14	6 2
Care of Playground	10	8 0
Plants and Flowers for Tenants	1	16 8
Printing and Postage of Letter to Fellow-Workers	3	19 11
Open Spaces	1	7 0
Cash in hand, December, 1887	88	2 4
				<u>£455</u>	<u>4 1</u>

Examined and found correct,
A. P. FLETCHER.
31st December, 1887.

* Special Donations

DONATIONS TO THE RED CROSS HALL FUND.

	£	s.	d.		£	s.	d.
Hon. Henry F. Cowper (the late) ...	2,000	0	0	Brought forward	2,651	6	0
Mrs. Evans ...	100	0	0	Mrs. Watson ...	3	3	0
Mrs. G. Holland ...	100	0	0	Mrs. Shaen ...	3	0	0
Mrs. Winkworth ...	50	0	0	Mrs. and Miss Simpson ...	3	0	0
Mr. J. B. Thomasson...	50	0	0	Mrs. M. R. Brown ...	2	2	0
S. B. ...	50	0	0	Mrs. Denny Umlin ...	2	2	0
M. R. ...	50	0	0	Mr. H. G. Hart ...	2	0	0
The Baroness Burdett- Coutts... ..	20	0	0	Mrs. A. G. Smith ...	2	0	0
Mrs. Chas. Buxton ...	20	0	0	Mr. G. Smith and Mrs. Smith	2	0	0
B.	20	0	0	G. G.	2	0	0
Miss Mayo	20	0	0	Playtime	2	0	0
Mr. G. T. Clark ...	10	0	0	Mr. A. C. Allen ...	1	1	0
Miss Courtenay ...	10	0	0	The Misses Du Bois ...	1	1	0
Miss D'Oyly	10	0	0	Mrs. Faunthorpe ...	1	1	0
Mr. Rogers Field ...	10	0	0	Miss Hogg	1	1	0
Lady Goldsmid ...	10	0	0	Mrs. F. Sheffield ...	1	1	0
Mr. E. A. Goulding ...	10	0	0	Rev. W. Thompson ...	1	1	0
Miss Prance	10	0	0	Mrs. Wise	1	1	0
Mrs. Hamilton Yatman	10	0	0	F. B. E.	1	1	0
Miss M. Arkwright ...	5	0	0	Mrs. Britten	1	0	0
Mrs. Bevan	5	0	0	Rev. J. F. Cornish ...	1	0	0
Miss Chase	5	0	0	Miss Frankau	1	0	0
Mrs. Deane	5	0	0	Miss Gosset	1	0	0
Mrs. R. H. Ellis ...	5	0	0	Mrs. Hutchins... ..	1	0	0
Miss E. Erle	5	0	0	Mr. A. T. Malkin ...	1	0	0
Mrs. Gandar	5	0	0	Miss Temple	1	0	0
Miss Haddon	5	0	0	M. G. G.	1	0	0
Miss R. S. Henderson	5	0	0	Miss Bell	0	10	0
Mrs. Macaulay... ..	5	0	0	Miss Blandford ...	0	10	0
Prof. and Mrs. Marshall	5	0	0	Miss Edith S. Fisher...	0	10	0
Miss Miles	5	0	0	Miss Goodenough ...	0	10	0
Mrs. Pilcher	5	0	0	Mrs. Mills	0	10	0
Mr. F. Pollock... ..	5	0	0	Miss Catharine Punch	0	10	0
Mrs. Stephen Ralli ...	5	0	0	Miss Tabor	0	10	0
Rev. Edward Stone ...	5	0	0	L. L.	0	10	0
A. S.	5	0	0	Miss Laura Bird ...	0	5	0
Rev. E. S. Dewick ...	3	3	0	Mrs. Bleckley	0	5	0
Rev. Dr. Paget	3	3	0	Mrs. Richardson ...	0	5	0
Carried forward	£2,651	6	0		£2,695	16	0

SYDNEY C. COCKERELL.

BALANCE SHEET FOR RED CROSS HALL AND COTTAGES.

	£	s.	d.		£	s.	d.	
Donations	2,695	16	0	Hall.	Premium	1,424	0	0
Interest on Money invested by Miss O. Hill	3	0	10		Invested for Dilapidations	50	0	0
Rent for Cottages	17	12	9		Commissioners' Solicitor's Costs	19	10	2
					Printing	0	18	2
					Postage	0	12	0
					Telegrams, Tracing Paper, &c.	0	8	6
				Account Books	0	1	5	
				Cottages.	Macfarlane Bros., on account for build- ing cottages	200	0	0
					Architect's Commission	10	0	0
					Repairs to Cottages... ..	3	0	9
					Balance of Rent in Miss Hill's hands ...	14	12	0
				Balance at Bank	834	11	8	
				Invested by Miss O. Hill	154	1	6	
				Cash in Secretary's hands	4	13	5	
	£2,716	9	7		£2,716	9	7	

SYDNEY C. COCKERELL.

Source: Hill, 1887.