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Financing, Accounting and Accountability in Colonial New Zealand: The Nelson School Society (1842-1852)

Abstract
There is little knowledge about financing and accounting activities within the early colonial New Zealand settlements. This paper investigates the financing, accounting, and accountability practices instituted by Nelson settlers between 1842 and 1852, when setting up education for the children of the settlement. This archival-based history provides insights into these practices by using the Nelson School Society (NSS), a nineteenth century social institution, as a case study.

The surviving archival evidence allows us to make tentative conclusions about accounting and financing practices in colonial Nelson. Firstly, the Nelson settlers provided the capital and revenue required to establish schools and operate them. This capital was provided by community donations and subscriptions while revenue was in the form of pupil fees. The institution was accountable to the capital providers and other stakeholders within the community through annual public meetings, published reports and public examinations. Later, due to expansion, application was made to the Government for help in defraying continuing losses. This could be seen as desire for public funding of what might still, at that time, be considered private benefits.

Additionally, the expansion from a single site to a geographically dispersed multi-site operation necessitated the implementation of governance arrangements. Each of the multi-site operations had little centralised control but were accountable to the general management committee of the NSS. The accounting records appear to have been kept mainly to record the money owing to the treasurer and to demonstrate to potential funding providers the need for more money to cover this debt and expand the NSS. These accounts from 1846 were examined or audited and balanced. Overall this archival history suggests that early settlers in colonial Nelson had a good grasp of and applied financing, accounting, governance and accountability concepts and practices that are commonly found today.

Key Words: Accounting History, Nelson Settlement, Nineteenth Century New Zealand.

1. Introduction

There is little knowledge about financing and accounting activities within the early New Zealand settlements. This paper is an archival-based history that examines the financing, accounting, and accountability practices instituted by Nelson settlers in a private non-profit primary school system. The Nelson settlement was the second New Zealand Company (NZC) settlement. The NZC was a private commercial company formed in 1839, in London, to colonise the middle district of New Zealand (Turnbull, 1959) and its first settlers arrived in Nelson in February 1842. These settlers included NZC agents and surveyors, emigrants (labourers, mechanics and craftsmen) and colonists (land purchasers) who were professionals, merchants, and farmers. By 1852 the colony of New Zealand was sufficiently populated for the Colonial Office to grant it a measure of self-government. This was enacted in the Constitution Act of 1852 and made provision for a general assembly and provincial (local) governments of which Nelson was one.

Upon arrival in Nelson, these settlers established, what was to become in 1877, a national primary school system. This system had its beginnings as a group of privately operated schools founded and operated by the early Nelsonians. Key to establishing these schools and their financing and accounting practices were Matthew Campbell and William Moses Stanton along with other capitalists and employers, members of the professions, and some craftsmen. As the work of the Nelson School Society (NSS) gained community approval others, mainly significant landowners and merchants along with the clergy, within the settlement became involved.

The objective of this paper is to investigate and detail the financing, accounting, and accountability concepts and practices employed by these early Nelson settlers between 1842 and 1852, when establishing primary education for the children of the settlement. It is a micro archival-based history that focuses on the archival records of NSS, including minute and account books and annual reports, and newspaper items from the colonial period and examines them from a financing and accounting viewpoint.

Historical research in accounting can be used to examine accounting practices, concepts, and issues in their organizational, political, and social context (Napier, 1989; Parker, 1997). This paper examines the financing of and accounting and accountability in a social institution to gain insights into these activities in the mid-nineteenth century. It is assumed that that these concepts were transported to Nelson by the settlers and resulted from their involvement in the British voluntary school societies, and/or local parish or kirk management, which may have provided the model for the school system implemented along

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1 The majority of the 2942 settlers that arrived in Nelson during 1842 were from England and Scotland.
with the financing and accounting practices used (Parker, 1994; Carnegie & Napier, 1996). However, its subsequent development within a New Zealand context may have resulted in a divergence or change in the financing arrangements and accounting practices to better suit the unique environmental and cultural situation these settlers found themselves in (Boyns & Edwards, 1996; Evans, 1997). Transportation of these concepts and practices can also occur across sectors. This research, based on a community funded private school system that later became public, can provide an appreciation of how current public sector accounting and funding practices developed (Previs, Parker & Coffman, 1990). Accounting history research, “…helps put our present into context and better informs and sensitizes the accounting and management decisions we make tomorrow” (Parker, 1997, 113).

Exploratory micro case studies of surviving institutional records have provided valuable insights into financing and accounting practices in the UK, USA, and Australia during the mid nineteenth century. It is acknowledged that these may give an indication of what practices to expect in New Zealand at this time. However, it can also be argued that given the unique situation these settlers found themselves in upon their arrival, that although influenced by their past experience they modified practices to fit the colonial environment. A future study in this area could make the above comparison, however, this paper uses a community-funded “private” education system to document the financing, accounting and accountability practices used in Nelson during the colonial period in one social institution – The Nelson School Society.

This micro-case study is necessary due to the lack of educational or accounting histories that examine these practices in early colonial New Zealand. From an educational history perspective, Dakin (1982), in his re-examination of the development of community education in Nelson (1842-1856) considers briefly, among many other things, the ‘faltering progress’ of the NSS, both in terms of student numbers and its financial situation, but focused entirely on the funding aspects. None of the other substantive educational histories consider financing, accounting and accountability practices in any detail. More specifically, there has been a lack of research that focuses specially on accounting and/or accountability in the New Zealand education sector from an historical perspective. There has been a few studies such as Colquhoun (1993), Tooley (1998, 1999) and Broadbent, Jacobs & Laughlin, (1999), but these concentrate on the reforms that happened in the education sector in 1990 and its later implications. There has been little work in the area of financing, accounting and accountability in colonial New Zealand. The paper by Hooper, Pratt and Kearins (1993) considers these concepts through a case-based narrative of the Auckland share market collapse and the role played by three Auckland businessmen and the 1880’s; 40 years after this paper. In addition, the only other two papers that consider colonial accounting and associated history are Hooper and Kearins (2003 & 2004), which examine the historical aspects of taxation using a genealogical methodology based on the work of Foucault. The focus of the

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1 The term colonial is used by McIntyre and Gardener (1979) to define the period of New Zealand History from 1840-1852.
two papers is on taxation by firstly pre-emption – the purchase of Māori land by the crown for resale at inflated process (1840-1859) and secondly as a wealth tax due to Māori land confiscation (1860-1880). This paper does not consider taxation or the issue of Māori land as the amount of land granted to the NSS was minimal, at the most 10 acres, and as will be shown later the financial support provided by the Crown was not from land revenue. Consequently, this narrative investigates an earlier period in New Zealand colonial history and focuses on different aspects to these papers. It describes, in detail, the financing, accounting, and accountability arrangements instigated by the Nelson settlers in the NSS schools along with the changes that occurred in these practices from its beginnings in 1842 in a “rush-woven cottage on the banks of the Maitai,” through to the foundation of the NSS in 1844 and then to 1852, as the NSS moved from managing one school in Nelson, to managing a private primary school system.

To achieve this, the paper will firstly describe the formation of the NSS and its expanding organisational structure. It will then address the raising of capital and other funds from 1842 to 1852 and the sources of revenue. This is followed by a description of the management and accounting procedures including financial records and audit requirements. It then documents staff and financial accountability and control, and throughout the paper considers stakeholder relationships with the State, community and capital providers. This paper concludes with a summary of the key financing, accounting, governance and accountability features and uses these to make tentative conclusions about these practices in Nelson during the colonial period.

2. Formation and structure of the Nelson School Society

The year 1842 saw the foundation of two non-denominational private schools, one run by the “United Christians” and the other by prominent settlers, mainly associated with the NZC. Both were based on the British & Foreign School Society model. The predecessor of the NSS was founded by the ‘United Christians.’ It opened as a Sunday school and became a day school late in 1842 under the management of a local committee. By November 1842 the number of children attending was 120 under the superintendence of Mr Campbell. However, due to high rent and the unfinished state of the school building it was decided to form the NSS and to erect a new school. Prior to the formation of this school another school, sometimes referred to as Moore’s School opened in September 1842, with 34 students. By January 1843 there were nearly 70 children attending. Nonetheless it closed in late 1843 due to the depressed economic conditions within the settlement, and competition from the NSS and other schools. It was later absorbed into the NSS (Dakin, 1982).

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1 Matthew Campbell was born in 1815 in Westmoreland (England) and worked in a foundry prior to immigration. He arrived in Nelson in October of 1842 and became superintendent of the United Christians school in Tasman Street (Lash, 1992). In the electoral and jury lists his occupation is listed as storekeeper from 1844 to 1848. Later he was to become a miller in partnership with Alfred Jenkins. For a more detailed biography see appendix C.
The first branch school of the NSS opened in Wakefield on 1 January 1844 as a Sunday school with about 30 pupils. The Bridge Street School opened on Easter Sunday, and the foundation of the Society is taken from this date. The number of day scholars was about 70 and there were approximately 170 Sunday pupils. The year 1845 saw improving economic conditions in Nelson and surrounding areas and an expansion in the number of primary schools. By March there were five schools in Nelson district, the most publicly active of these the NSS schools. The school in Bridge Street, was attended by 125-180 Sunday scholars and 60-75 day scholars and 50-60 children attended the Wakefield Sunday School. A second branch Sunday school opened at Spring Grove on 18 May and had a roll of 40, which soon increased to 60-70 scholars. A third branch school was opened on 28 December in Stoke and the number of pupils reported was 26. At this stage the Society’s primary education system consists of one day school and three Sunday schools with approximately 360 pupils.

By Easter 1847 the NSS had a day school in Nelson and five Sunday schools (see table 1). Additionally, it opened an Infant school in Nelson in July, and a day school at Spring Grove in October. In February 1848 it opened a Sunday and then a day school in Richmond. A Sunday school opened in Appleby in March, while a branch school commenced in Riwaka on 23 November. The Easter 1849 annual report indicates that another school was opened at Clifton Terrace on 19 December 1848, and that the day school in Stoke had closed. Note that the day schools taught reading, writing, arithmetic, and needlework while the Sunday ones provided scriptural instruction only.

The number of scholars enrolled at Easter 1847 to 1850, and at the end of 1848 is given in table 1.

<table>
<thead>
<tr>
<th>School</th>
<th>Easter 1847</th>
<th>Easter 1848</th>
<th>End of 1848</th>
<th>Easter 1849</th>
<th>Easter 1850</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Day</td>
<td>Sunday</td>
<td>Day</td>
<td>Sunday</td>
<td>Day</td>
</tr>
<tr>
<td>Nelson</td>
<td>45</td>
<td>140</td>
<td>130</td>
<td>180</td>
<td>92</td>
</tr>
<tr>
<td>Spring Grove</td>
<td>-</td>
<td>63</td>
<td>30</td>
<td>63</td>
<td>28</td>
</tr>
<tr>
<td>Waimea West</td>
<td>-</td>
<td>35</td>
<td>-</td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td>Richmond</td>
<td>-</td>
<td>-</td>
<td>35</td>
<td>35</td>
<td>34</td>
</tr>
<tr>
<td>Appleby</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>38</td>
<td>-</td>
</tr>
<tr>
<td>Riwaka</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>40</td>
</tr>
<tr>
<td>Stoke</td>
<td>-</td>
<td>26</td>
<td>-</td>
<td>26</td>
<td>30</td>
</tr>
<tr>
<td>Wakefield</td>
<td>-</td>
<td>50</td>
<td>-</td>
<td>30</td>
<td>-</td>
</tr>
<tr>
<td>Clifton Terrace</td>
<td>-</td>
<td>25</td>
<td>-</td>
<td>25</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
<td>314</td>
<td>195</td>
<td>422</td>
<td>224</td>
</tr>
</tbody>
</table>

Table 1: Number of pupils enrolled at the NSS schools (1847-1850). (The figures in italics for 1849 are estimates based on 1850 figures).
At the end of 1848 the NSS had 224 day scholars representing 35% of the children in the area attending their day schools, and 453 Sunday pupils (55%). It was reported, by the management committee, that the number of scholars had increased during 1847-1848. When compared to 314 Sunday and 45 day scholars in 1847, this increase, of approximately 89%, was considerable, and was mainly due to the opening of the day schools. The pupil numbers reported in table 1 for 1849 indicate a significant decline in both day pupils (from 224 to 140) and in Sunday school numbers. This decline supports the Colonial Secretary’s assertion to the New Munster Council that the legislation of aid to denominational schools by the 1847 Education Ordinance had increased the attendance at denominational schools and reduced that at the NSS schools.

As, during the 1850’s, the population and prosperity of the Nelson settlement grew, the year 1850 shows an increase in pupil numbers, especially for the day schools, but interesting for the years 1851 and 1852 there is a decline in information regarding student numbers. The NSS schools are still in existence and the 1851 Annual Report indicates the establishment of additional day schools. By the end of 1852 the NSS appears to be operating schools at Hope (Waimea East), Appleby, Stoke, Richmond, Spring Grove, Waimea West, Wakefield and Nelson (Bridge Street). The Eighth Annual Report (1852) notes that “… two districts in which the Society’s Schools are located have been deserted, and the Schools of course disused for some time.” A comparison to later reports suggests that these are the schools at Riwaka and Clifton Terrace. The report also states that

The aggregate number of scholars remains about the same as at the last Annual meeting. In the town Schools there appears a slight increase, although more removals than usual have taken place during the year; …

What the actual number is cannot be determined but can be estimated at between 550-600 day and Sunday scholars.

Therefore it can be seen that from 1842 to 1850 the NSS moved from managing one day and Sunday school in Nelson with 120 pupils, to managing a private school system composed of five day schools and nine Sunday schools with pupil numbers declining from 677 (1848) to 588 (1850). The number of schools declined by two in the 1851-1852 period, but the number of scholars appears to have held steady. The expansion in the NSS organisational structure to a multi-site operation is illustrated in figure 1. This growth in the NSS operations led to an increasing need for greater financial support and control. The way the Society’s operations were financed is described in the next section.

3. Financial support

The capital and revenue required to run the NSS was provided by subscriptions, donations, and the payment of pupil fees. As the Society expanded it increasingly needed to obtain more funds and application was made for support from both the NZC and the Colonial Government.

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1 In 1848 the population of Nelson was 2949, almost the same number as at the beginning of the settlement. Over the next five years this grew to 4587 as the area increased in prosperity.
Figure 1: The Organisational Structure of the NSS (1842-1852)
3.1. Subscriptions and other funds

Subscriptions were collected to build schools and used on an ongoing basis to cover current expenses. The subscriptions accumulated to help build the original school in Tasman Street amounted to £3, while that for Moore’s school was greater, with approximately £100 being subscribed. The subscriptions to build the NSS school in Bridge Street in 1844 amounted to £6-2-6 including the proceeds of a public tea meeting. Further subscriptions of £32-0-6 were received to defray the building costs, to construct a belfry, and to purchase other assets such as a clock. There appears to be no subscriptions received for the school buildings erected in 1845, possibly due to the Spring Grove School being donated and erected gratuitously and the economic conditions prevailing in the settlements at this time.

As there are no records of operating expenses it is assumed that between 1842 and 1846 the fees collected covered the operating costs of the schools or that these funds were provided by the continued generosity of Mr Campbell. By 1847 the need for subscriptions appears to have increased as the minutes begin to record a more detailed approach to obtaining these. In April 1847 it was decided to wait on the inhabitants of the Nelson settlement for subscriptions and donations to defray the current expenses and to appoint collectors in the outlying districts. This appears to be successful as the amount collected in the 1847-48 year (£41-13-6) was an increase of 109% on the previous year.

As the NSS education system continued to expand the need for subscriptions and other funding increased. The annual report of 1848, recognising this need, records the committee’s desire for greater public assistance and their hope that “…next year’s list of subscriptions may present a still more gratifying appearance.” The 1849 report records that this was successful as there had been a considerable advance in the amount of yearly subscriptions. The amount of subscriptions to be paid was formalised in the 1848 rules and regulations. These rules stated that “every person subscribing annually one guinea and upwards shall be deemed a member of this institution during the continuance of such subscription” and that “every person subscribing ten guinea and above shall be a member for life.” Additionally, subscriptions from the local community continued to be a necessity for the foundation of new schools; for example to establish the Richmond school in 1848.

The improving financial situation did not last. The 1850 annual report highlights the difficult financial position of the Society. The committee referred to:

their balance sheet, which shows that the demands of the society have not been met with the regular subscriptions during the past year, but that they have mainly depended on help received from other contingencies, namely the grant of the New Zealand Company and the Government. They beg further to refer to the additional expense incurred in the erection of new schools, and in the salaries of additional teachers, which whilst they are rendering the Society’s usefulness the more extensive, require extra support.

The records and reports of 1851 suggest there was little improvement in the situation and in November they decided that,
It is most desirable that additional efforts be used for the benefit of future funds of the institution, and that for this object Messrs Fell, Moore, Robinson, Gardner, Stanton be requested to obtain subscribers, and collect subscriptions for the present financial year. 37

The subscriptions received for the 1851-52 year amounted to £6-1-0 or only about 5% of the income. This small amount caused some comment in the annual report whereby the committee recommended the appointment of a collector for the subscriptions as they were “…persuaded that very many only require to be called on for subscriptions they are even anxious to make, and that many new members to the Society may be easily obtained.” 38 Mr Jabez Packer was subsequently appointed collector of the NSS funds with an allowance of five percent on the receipts. 39

Other funds were raised from collections at sermons given at the Anniversary celebrations of the NSS and the public teas that were held in association with Society events such as the laying of the foundation stone for the Bridge Street building, 40 the Anniversary (AGM) meetings at Easter, and the annual assemblies and public examinations in December (1846-1852). 41 For example, at the opening of the Bridge Street School in the evening “… a tea party was held in the school room, which was numerously attended, and at which several addresses were delivered on the subject of education.” The amount of collections, on this occasion, was £5-6-0. 42 Ticket prices ranged from one shilling to one shilling and sixpence when a fireworks display was held. 33i

3.2. Donations

Donations consisted of monetary contributions and physical assets such as books, equipment, land, and buildings. In 1842 land for Moore’s school was obtained from the NZC for a nominal rent, while the land for the United Christian School was probably gifted to them. The Government granted the land on which the Bridge Street School was built in 1844, 43 while in 1848 the native reserve adjoining the school was exchanged for land that was formerly the property of Mr Campbell 45 and in 1849 the NZC’s resident agent, Mr Dillon Bell, granted land adjoining two branch schools, one being Spring Grove. 46

The 1850’s saw landed granted to the Society, with Matthew Campbell and others as trustees, in Waimea South, Motueka, Suburban North and Nelson. 47 Some of these grants were retrospective for land upon which schools were already built. 48 Buildings were also given to the Society. In 1845 it received the Moore’s school building, which was re-erected at Spring Grove, while in 1848 the old NZC immigration barracks were presented by Mr Fox to be used for the schools at Richmond and Appleby. 49

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1 The Wesleyan school from 1850 also used this method of raising funds through public teas and sermons onwards (Nelson Examiner, 3 May 1851).
2 The 1852 annual report records that £7-4-0 was collected at services during the 1851-1852 year or about 6% of the Society’s income (Nelson Examiner, 17 April 1852).
3 The total amount of land granted by the Government or donated by the settlers was approximately 10 acres.
4 Land was also granted to denominational schools such as the Wesleyan church who had an acre of land given to them for a school master’s residence (Nelson Examiner, 5 June 1852).
Several donations of books were made. In 1847 one of the books presented to the NSS by the Hon. C.A. Dillon, was titled ‘Elements of Book keeping.’ Other books were on English grammar, and a book of scripture lessons. In 1848 further donations of books were received from the Sunday School Union, the Hon. C.A. Dillon, the British & Foreign School Society, through the intervention of Mr Tuckett, and from the Bishop of New Zealand (12 bibles). The following year a further grant of books and materials was received from the British & Foreign School Society, and Mr Fox donated 45 volumes to the library, while in 1850 more books were received from the Sunday School Union.

In addition, there was the transference of rents (and arrears) from properties owned in Nelson by Frederick Tuckett, for a period of three years, so long as the schools continued to be conducted on the principles of the British and Foreign School Society. The rents were to be used to relinquish the debt owed on the construction of the Bridge Street School. This rental property consisted of the town acre section in Haven Road, 50 acres in Suburban North and Section 85 in Waimea South. The deed contained a description of the property, the rent to be paid, conditions of the lease, any amounts in arrears and who it was rented to. In June 1849 it was reported that this property had generated rents of £41. Nonetheless, the use of these properties ended in December 1849 and the June 1850 minutes record that the secretary is to write to Mr Tuckett requesting a continuance “…of the benefits of his property to the institution, the term for which it was granted in 1845 being expired…” This was not granted and the loss of this rental income contributed to the deteriorating financial situation.

Other sources of funding included a flock of goats donated by Mr Fox in 1848 that were “…intended as a permanent subscription.” Cash donations were received from the Governor, during his 1848 visit. This consisted of “…two guineas to be distributed in prizes of books to the children, as well as a handsome subscription (£10) towards defraying the debt on the building.” More importantly, the majority of the expenditure on buildings and the payment of current expenses was paid for by Mr Campbell, the treasurer, and reimbursed when able to by the committee. It appears from the records that he was the main provider of funds to the Society and by April 1852 he was owed £211-2-11 for both buildings and current expenses. This suggests that the NSS was continually in debt to the Treasurer and that the subscriptions, donations, and pupil fees did not cover the costs of operating the Society.

3.3 Pupil fees

Revenue was in the form of pupil fees, which in 1842 were between four and nine pence per week depending on the level of education provided. The competing Moore’s school fees were more expensive at six pence, nine pence or one shilling per week depending on what was taught. Between

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¹ Frederick Tuckett was the chief surveyor for the New Zealand Company in Nelson and second in command of the Nelson expedition. He had studied civil engineering in the United Kingdom, was a member of Moore’s school committee and a Quaker. He resigned as surveyor in 1844 and firstly went to Otago and then to England. Upon leaving Nelson he “donated his home in Shelbourne Street to the Lutheran Church and books and the rentals of some of his properties to the NSS” (Lash, 1992, 142).

² This was cheaper than a loaf of bread (10 pence) at this time (Nelson Examiner, 25 June 1842).
1845 and 1847, due to adverse economic conditions, NSS pupil fees were lowered to between two and three pence per week. These were used to pay the teachers’ salaries and because of the variability of the pupils fees, (as illustrated in appendix A), the committee supplemented salaries up to a fixed amount. For example the salary for Mr Packer, schoolmaster at the Bridge Street School in 1848, was £52, whereas that for Mr Horn, at Richmond, was £40 per annum, including the evening scholars contribution. The variability in fees and need for a supplement arose because, many of the parents of the children were either unable or unwilling to contribute that small sum, and as the school was open to all who came, whether their parents contributed or not, the fees of the master did not average more than 2s. 6d. weekly…

The committee set the fees in December 1846 at,

three pence per week when ciphering [arithmetic] is taught – two pence where only reading and writing is taught – provided nevertheless that not more than six pence per week be received from any family. Provided also that any member of the committee have the power to furnish tickets for free admission of any child, in cases of family distress, sickness, etc and the reporting of such cases at the next coming committee meeting. No child to be permitted to attend the day school without producing the usual fee or a ticket on the Monday morning.

The account of fees collected for the Nelson school from 1846 to April 1847 is shown in appendix A. These fees indicate that approximately £2 was received in the first four months of 1847, in addition to the £8-19-6 received for 1846.

During 1848, fees per child were set at one shilling per month. There was a discount for the attendance of more than two children in the same family and for purchasing the tickets for a period of more than a month that is quarterly or yearly. The system of admitting scholars by tickets issued monthly (or more) resulted in a “temporary dissatisfaction which although did not result in growth of student numbers, had, by June 1849 fulfilled every expectation” with the attendance of the children being more regular, the numbers less fluctuating and the children’s contributions increasing in amount. The lack of growth in enrolments was also attributed to the presence of competition from other education providers. The actual fee paid per child for the individual NSS schools, for the 1850-1852 period is unknown, but student fees comprised 21% of the income collected in the 1851-52 year. Fees at the Wesleyan school, in 1851 were 3d. per week for reading, 6d. per week for reading, writing and arithmetic, and the latter with geography and English grammar were 8d per week, payable monthly in advance. Due to competition between this and the NSS schools, fees at the Society schools would probably have been similar. Nonetheless it is apparent that the funding received by the NSS did not cover its expenditure, especially as the number of schools and students grew. Consequently, the Government and NZC were approached to provide additional financial support.

3.4 Government and NZC support

The years 1846 and 1847 saw a move towards a representative constitution in New Zealand. The 1846 Charter split New Zealand into two provinces: New Ulster, and New Munster. Within each province there were sub-districts, of which Nelson was one. Major Matthew Richmond was appointed Superintendent in 1847 and the NZC continued a presence with William Fox the resident agent and
Henry Cooper Daniell as its accountant. Education remained important to the members of the Nelson community with deputations to the Governor on his visit in 1846 raising with him, among other matters, the need for a general system of education aided by the government.

The year 1847 was important for education nationally, with the introduction of the first Education Ordinance, which provided government funding to denominational schools. The purpose of this act was to provide education for the native race (Māori), but did not preclude Pakeha (European) children. However, later developments in 1849 (discussed on page 23) meant that in the New Munster Province only native schools such as the combined Pakeha and Maori Church of England School in Motueka were funded. The effect of this ordinance was that the NSS school system was not eligible for Government funding.

In January 1848 the management committee decided to petition the Governor, “…calling his attention to the present position of the school as affected by the Education Ordinance”, and to their want of funds. In consequence during his visit in February, the Governor “promised to afford some assistance from the parliamentary grant to the NSS.”

Subsequently, the committee wrote a letter to Mr Fox to solicit the NZC’s help in discharging the debt of £150-18-4 owing to the treasurer, Mr Campbell, “on account of the erection of the several schools.” This amount did “not include a considerable sum due to him also on account of the current expenses.” This resulted in a £50 donation from the NZC in aid of the building fund.

Further, they wrote a letter to Major Richmond that contained a short account of the commencement and purposes of the Society, discussed its foundation and principles, and then detailed the opening of the Bridge Street School and each of the six branch ones. It concludes by informing Major Richmond of the need to erect a new building in Nelson at an expense of £300, and that the committee wish, that with the promised assistance of His Excellency the Governor they will be enabled yet to extend their usefulness, until every child within the settlement of Nelson, may be provided with an Education under the open and liberal system which they have established.

By the beginning of 1849 the promised monetary support from the Governor had not been forthcoming and in January Mr Campbell, wrote a letter to Major Richmond informing him that, additional expenses have been lately incurred in the establishment of additional schools – and that the Society is much in need of the assistance promised by his Excellency the Governor in Chief to enable them to continue their labours in the promotion of education.

Following this, the Governor authorised a sum of £35 in aid of the school in the current year. This was 21% of the income received by the NSS in the 1849-50 year.

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1. Mr Daniell was not the only accountant in Nelson. John Bramwell, in January 1846, placed a notice in the newspaper informing the inhabitants that he has commenced business as a land surveyor, civil engineer, accountant and general land and commission agent (Nelson Examiner, 10 January 1846).

2. The Native Schools Acts of 1858 and 1867 continued funding Māori schools, which were controlled by the Department of Native Affairs. In 1879 they were transferred to the Department of Education and operated as a separate school system, run in parallel to public schools until 1969 (Marshall, Coxon, Jenkins & Jones, 2000).
Consequently, the government funding of the NSS and the Nelson settler’s children was subsidised by the British taxpayer and not from the internal revenue of the colony.

The Abstract of Revenue and Expenditure of the District of Nelson for the Quarter ended 31 December 1849’ records the payment of this amount as both income and expenditure, that is on the revenue side as “Deposits not available, Educational purposes, Mr Campbell £35.00”, and on the expenditure side, “Repayment of Deposits, Mr Campbell for schools £35.00.” This sum was acknowledged at the April 1850 Annual meeting, and was appropriated to current expenses. However, the Abstract of Revenue and Expenditure for 1850 did not include this sum, but in 1851 £70 is recorded in the December abstract where it is classified under the repayment of deposits on the expenditure side as educational purposes - Mr Campbell’s Schools £70. This suggests that for some reason the amount was not paid in 1850 but was paid along with the amount due in 1851. The December 1852 quarterly extract records the continuation of this payment, which equated to 28% of the income received that financial year.

Therefore for the 1849-1852 period, approximately a third or 30% of the income generated was received from the Government.

The financing of the NSS for the period 1842-1852 is summarised in figure 2.

Figure 2: Self-Funded Community Education

In addition, to facilitate the promised support from the Governor, the NSS was directed to prepare a code of regulation. This was not the only funding provided by the Governor out of the British Parliamentary grant to schools in Nelson. Certain sums were also paid to the Bishop of Nelson and the Wesleyan School (Nelson Examiner, 16 August, 1851). The amount paid to the latter was £20 in 1852 (Nelson Examiner, 5 June, 1852).

At this time there was no Incorporated Societies Act (1908) or Religious, Charitable or Educational Trusts Act (1856).
for the approval of the Government, in order that the Trustees may be constituted by the Legislative Council into a body corporate, to be held for the proper appropriation of any funds which may be placed at their disposal for educational purposes.\textsuperscript{87}

This resulted in the formulation of a set of 15 Rules and Regulations that played a role in formalising the governance or management of the NSS, along with the other mechanisms employed by the Society including financial records and auditing of that information. This is explained in the next section.

\textbf{4. Management, accounting and auditing.}

The minute books of the NSS and other surviving documents provide an insight into the management of the Society. Governance arrangements provided that an elected general committee and five trustees would manage NSS schools. Many, if not all, of the branch schools had their own sub-committee and all had a school superintendent who was responsible for the management of that school, which was in contrast to the governance arrangements for church schools at the time.

Management committees ran both the NSS and Moore’s schools. In 1842, a committee, including a treasurer, Captain England, was appointed to build Moore’s school, and was “empowered to commence the erection of a school-house as soon as it appears they are going to have sufficient funds to do so.”\textsuperscript{88} Later on a ‘Committee of Management’, consisting of 19 members, was elected by the subscribers to the school, under the leadership of NZC chief surveyor Frederick Tuckett.\textsuperscript{89} The NSS, formed a management committee in 1844 to erect the school in Bridge Street, appointed a Secretary and Treasurer, applied for and received a grant of land and nominated five trustees.\textsuperscript{90} The management committee was elected at the Annual Anniversary Meeting (AGM)\textsuperscript{91} and the committee membership of the NSS general management committee provides an example of the type of men that established and operated the primary schools. No record of the involvement of women as members of management committees has been found, however later subscriber lists do have women as contributors.

The general management committee was made up of the Matthew Campbell (Treasurer, 1844-52), Dr Thomas Renwick (1844-46, 1849), William Hildreth (1844-52), Thomas John Thompson (1844-49), along with William Moses Stanton (secretary, 1844-52), Samuel Keally (1844-45), John McArtney (1844-52), Mr William Gardner (1844, 1848-52) and John Perry Robinson (1844-46, 1849-52).\textsuperscript{92} Many of these men continued to serve on this committee during the 1840’s (as shown in the brackets) and were joined by others. These included Hon. Constantine A. Dillon (1846), William Fox (1846-48, 1851), Donald Sinclair (1846), David Sclanders (1846-48), John Wallis Barnicoat (1846-52), Pastor J.W.C Heine (1846-52), His Hon. Major Richmond (1848-52), John W. Saxton (1848-52), Alfred George Jenkins (1848-52), Samuel Strong (1848), Alfred Fell (1851), Daniel More (1851) and William Travers (1852). From 1849 a number of clergy joined the committee. This included the Reverend’s Butt (1849-51), Nicholson (1849-1852), Tudor (1849), Ironside (1849-52) and Dolamore (in 1852).

\textsuperscript{1} These trustees were Matthew Campbell, Dr Thomas Renwick, William Hildreth, Thomas John Thompson and Alfred George Jenkins. The NSS Minute Book 1844 lists these persons and has a date of 1846, but is recorded at the beginning of the book dated 1844. Dakin (1982) treats these trustees and committee as being from 1844.
These committee members had a variety of occupations. Many were major landowners (gentlemen) and farmers, and members of the professions, for instance doctors, surveyors and solicitors. Others were shop owners and merchants and tradesmen such as millers, bakers, tinsmiths and rope makers. John Perry Robinson was a carpenter and wood turner who later became one of the most successful Superintendents of the Nelson Province. As well, the local government of the day was represented with both William Fox (NZC Resident Agent) and Major Richmond (SSD), and members of each of the denomination groupings (Lutheran, Presbyterian, Wesleyan, Baptist and Anglican) were involved at various times. It is interesting to note that the chairman of each meeting tended to change and appears to have been based on class or rank. A number of these men went on to be prominent politicians in the New Munster and the later Nelson Provincial Government, and/or New Zealand Legislative Council and House of Representatives.

The NSS minutes, although sparse for 1844 and 1845, records the establishment of monthly teachers meeting at which minutes were to be kept along with details of teachers’ attendance, which was to be produced at each monthly meeting. The rules and regulations for Sunday schools were also to be drawn up. The minutes of December 1845 report on student attendance and record that Keally, Campbell and McArtney were not present as they were visiting the branch school in the Wakefield district. This suggests some form of inspection of branches was part of the operation of the Society. 93

The committee meeting held on 14 April 1846, prior to the AGM, considered operational and teaching issues. The Superintendent of each of the branch schools were given “entire management and responsibility” for the school. However, teachers could appeal to the committee if the Superintendent at anytime deviates from “the path of duty.” It then resolved that future quarterly meetings were to be held alternatively at Spring Grove, Waimea Plains, Waimea Village and Wakefield and five members of the committee were appointed to pay monthly visits to these branch schools. The account of the fees received by the teacher of the day school in the year 1846 was also presented. 94 A special public meeting was called for 24 December 1846, to elect additional committee members and “for the transaction of other business relative to the management of the school.” Key decisions were made with respect to NSS procedures, such that the committee was to consist of 12 or more members including the trustees, five members were a quorum, committee meetings were to be held on the first Monday of each month and the members in rotation would visit the Sunday and day schools weekly. 95

Six members attended the 1847 pre-AGM committee meeting, with Mr Barnicoat in the chair. School management issues discussed include the list of scholars fees, previously mentioned, which were collected on Fridays, and the resolution to petition the NZC for assistance in relinquishing the debt due to the Treasurer. 96 This letter was not sent until April 1848.

During 1848 more committee meetings were held than in previous years. The first was a special meeting in January where the minutes of last meeting were read and confirmed, the accounts received and balanced, and a decision made that the AGM was to be on Easter Monday (24 April). 97 Other
meetings were held in February\textsuperscript{98} and March,\textsuperscript{99} but the next major committee meeting was held prior to the April AGM where among other items of business, it was resolved that the report prepared by Mr Stanton be adopted. At the AGM that afternoon, the committee and officers for the coming year were elected and two documents were presented. One was the number of children attending the Society controlled schools for each individual branch and in total. The other was the annual report.\textsuperscript{100} This practice of presenting and adopting the annual reports and electing the committee members and the officers for the year was part of each AGM from 1848-1852.

Unusually, the May 1848 sub-committee meeting of the Richmond branch school is recorded. This public meeting was advertised in the newspaper with its purpose being the “…transaction of important business relative to the school.”\textsuperscript{101} A sub committee was elected, subscriptions discussed and collectors and a teacher appointed. The function of this committee was to represent the Richmond school to the general committee at Nelson and to account to them for expenditure. Mr Campbell further explained “that should a deficiency in the funds occur (which he hopes would not be the case) the sum required would as necessary be supplied out of the general funds of the society.”\textsuperscript{102} It appears that this and possibly other sub-committees had little centralised control from the NSS general committee. The significant fact was that although Campbell and others provided assistance and laid down certain rules for the conduct of Society’s schools, the onus for maintaining and developing them was placed in the hands of the communities themselves (Cumming & Cumming, 1978).

The July committee meeting, in addition to approving and confirming the above Richmond meeting, read and confirmed the minutes of the last general committee meeting, and approved the accounts. The committee also organised the visit to the Anglican school to discuss the enforcement of the weekly payments and discussed and approved the rules and regulations, which had been prepared by the Secretary.\textsuperscript{103} Some of these rules and regulations pertained to the formation and operation of the general committee. Of interest are rules IX to XV.

\textbf{IX} At the general meeting, the president, Vice-President, Treasurer and Secretary shall be elected. A committee of not less than twelve, and not exceeding twenty-four members shall be chosen and denominated – “The General Committee” for conducting the affairs of the Institution, with power to fill up vacancies during the year…

No member of the Committee shall at anytime, or under any circumstance receive any pecuniary advantage from the Society, nor shall the Society ever make any dividend, gift, donation or loan in money or otherwise, unto or between any of its members.

\textbf{X} The committee shall meet once a month, or as occasions may require, and shall elect at the first meeting in every year, either from among themselves or from the general body of subscribers, a Committee of Inspectors, in number at the rate of two for each school connected with the Institution; - two members shall constitute a quorum.

\textbf{XI} The President, Vice-President, Treasurer and Secretary shall be considered members of the General Committee and the Treasurer and Secretary members of all Committees.

\textbf{XII} A special general meeting at which no less than five shall constitute a quorum, shall be called at any time, at the requisition of the Committee, or any ten subscribers on addressing a letter to the Secretary, specifying the object of such meeting, at which no other business shall be brought forward. Notice shall be given by advertisement of every such intended meeting, and of the purpose for which it was called.
XIII In case of equality of votes, at any General or Committee Meeting, the Chairman shall be entitled to a casting vote.

XIV All payments made on account of this institution shall be signed by at least two of the Committee in Committee.

XV None of the rules of the Institution shall be repealed or altered, nor any new ones established, but at the General Meetings, or at a Special General Meeting called for that purpose, nor shall any new rules or obligations or alteration of any existing rule be valid until confirmed by a Subsequent General Meeting.

A special meeting was called in August 1848 to adopt these rules and regulations. However, it appears that this meeting was not advertised and there are no minutes for it. These rules were never published in the newspaper, but as recorded in the minutes of the September committee meeting were forwarded in letters to Major Richmond (to be passed on to the Governor) and to the British & Foreign School Society, in London as the rules had:

been principally adopted from those of the British and Foreign School Society, and are the substance of which the Nelson School Society have been acting upon since its commencement.

As well as the rules and regulations, the letter to Major Richmond contained information on the Trustees to whom the property of the Institution has been conveyed and who are responsible for the proper application of the funds. These were the same five trustees appointed in 1844. This was the last committee meeting recorded in 1848.

The only committee meeting recorded for the management committee in 1849 was the pre-AGM meeting. At this meeting, along with other business, the report to be presented at the AGM was examined and adopted. This report provides evidence relating to the activities of the sub-committees associated with the Richmond, Spring Grove and Riwaka day schools. For example it recorded that Spring Grove School was under the “…management of the sub-committee who collect subscriptions and appropriate their funds independently”. This report also documents that the Riwaka School branch is inspected by a local committee and that “the Treasurer on behalf of the Society agreed, for the present, to allow them £7-16-0 per annum on their agreeing to become responsible for the residue of the teachers salary.”

The 1850 pre AGM committee meeting prepared a report for the general meeting and the financial accounts were discussed. Only one other general committee meeting was recorded in the minute book for 1850. This was in June where five resolutions were passed relating to the need to obtain a “well qualified and official teacher, properly trained and practically experienced in the art of instructing” from the British and Foreign School Society. An application was to be made to the NZC for the grant of free passage to New Zealand for this teacher and his family. The appointment of the teacher never eventuated.

As in previous years a committee meeting was held prior to the AGM in April 1851. At this meeting it was resolved, among other items, that “the report prepared by the secretary be approved by the committee and submitted to the general meeting this evening.” One final committee meeting was
held in November whereby, along with other business, it was resolved to meet with the Governor during his visit. The purpose of which was to discuss the incorporation of the Society, as suggested by his Excellency in 1848, and to make an application for a grant of the acre occupied by the teacher’s house and garden, which was donated when the land was in the possession of the NZC. They were also going to request that he become Patron in accordance with Rule II of the Society. The secretary was required to call a meeting immediately on the arrival of the Governor. The Governor visited Nelson on 22 November but there is no record of any meeting with the NSS, either in their minute book, the newspaper, or other documentation.

The NSS held three management committee meetings during 1852. The first committee meeting was the pre-AGM meeting held in April. This meeting decided that Mr Packer’s claim for sundry items be allowed but “as a rule the committee allow no expenses for repairs or improvements on the premises occupied by school teachers without a special resolution on the subject.” No reference was made to the annual report or the financial accounts. This is unusual as reference had been made in previous years. The July meeting, amongst other items of business, listed for use of Hope School one minute book, one admission book, one class register, and two DR books. The final meeting for the year was held in October whereby Mr Packer was appointed collector of Society funds.

Associated with the procedures to manage and control the growing NSS school system there was the need to keep financial records and audit the accounts. The financial records for the 1844-1852 period suggest that the ‘balance date’ for the NSS was Easter each year. The examination of documents indicates that financial records included the cost of the erection of school buildings, the amount of subscriptions, donations, and fees received, and the amount of ordinary expenditure, such as teachers’ salaries. There was also separate building and current expenditure accounts. With regard to the construction of each school, in 1844 it is recorded that the expenses of the Bridge Street school building and other things “…amounted to £176-9-5, the additional receipts amounting to £43,” while for the third branch school, Stoke “…the expense of this building amounted to £17-2-0 – the amount of subscriptions received £6-14-7l.” The amount recorded for the Richmond school was to £12-6-0, and Appleby was £7-4-0, which related to the removal and reconstruction of the NZC immigration barracks at these places. These amounts are recorded in the 1844-1848 ‘Balance Sheet’ along with the letters to Major Richmond and Mr Fox.

Before the Governor’s visit in February 1848, the committee produced the ‘Balance Sheet’ entitled The NSS in Account with Treasurer Mr Campbell, referred to above. A copy of this document is provided in appendix B. The first balance sheet document covers the period February 1844 to February 1848, the second from February to April 1848. This ‘balance sheet’ records the itemised expenses for the school

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1 The financial statements prepared for the AGM are referred to as Balance sheets in the NSS minutes.

2 Note the original shows the 1844 date to be 1843, but this is incorrect for two reasons. Firstly, the letter to Major Richmond in the minute book has the date 1843 crossed out and corrected to 1844 and secondly newspaper reports and other records date the construction of the Bridge Street school to February 1844.
buildings, as given above, at Nelson, Waimea Village (West), Waimea Plains (Stoke), Richmond and Waimea East (Appleby) schools on the debit side. This is similar to recording the historical cost of these buildings as their asset value. On the credit side is recorded what could loosely be termed equity. That is the amount of subscriptions (£51-5-0) and donations (£11-4-10) received, public tea proceeds (£2-2-0), the selling of a house (£2) and the rent received from each of the Tuckett properties (£38-18-0). The balance, or the liability, is the amount that is still owed to the Treasurer, Mr Campbell, which by April 1848 was £150-9-2.

No expenditure is recorded for the Spring Grove or Wakefield schools. This is possibly because the Spring Grove School was moved and erected gratuitously and there is a suggestion that the “United Christians” prior to the formation of the NSS erected the Wakefield School.\(^1\) Hence the only record of the assets held by the Society was the expense incurred in the construction of the schools. The recording of these amounts is possibly because some of that money was lent by Mr Campbell and was required to be repaid. No other records were kept and no attempt was made to value the land or revalue the buildings. Additionally, discrepancies in amounts are found when comparing the 1844-48 ‘Balance Sheet’ to the letters to Mr Fox and Major Richmond in 1848.\(^ii\) In addition, there are small differences in the amounts recorded for the additional receipts for Nelson and the expenses attached to the building of the Waimea East School, as well as the fees paid in 1847 (appendix A).

The 1851-1852 report includes a ‘Balance Sheet’ and this was published as part of the report in the Nelson Examiner on 17 April.\(^i\) This is the first instance of a full financial statement being published by the Society in a public arena. Table 2 is a copy of the balance sheet from the minute book and shows a corrected error. As it is signed by the secretary William Moses Stanton, it may be assumed that he was the one to make the corrections to the report. It should be noted that in the published report in newspaper the mistake is not corrected, that is both balances are £326-3-1½. There is also an error in the recording of the government donation where £75 is accounted for instead of the £70 that government records show was the amount paid as the government grant for the period 1850-1852. In the 1853 accounts the nine-shillings error is corrected but the £5 is not. Consequently, rather than being an accurate record of the cash received and expended the suggested purpose of the financial statements are to indicate to the NZC and the Government the level of debt incurred by the Society in providing these schools in the Nelson settlement and the amount still owing to the Treasurer.

There is evidence of the inspection of accounts by the committee from 1846. One of the ‘business related matters’ discussed at the 24 December 1846 meeting was the inspection or audit of the accounts and it was decided “that previous to the annual general meeting the accounts [are] to be audited by the

\(^{i}\) Dakin, (1982) suggests that at this time some of the United Christians had moved to Wakefield.

\(^{ii}\) The letter to Mr Fox records the amount due to the Treasurer as £150-18-4, while the balance sheet shows it as £150-9-2, a difference of 9s. 2d. The letter to Major Richmond records the expense of the Nelson school as £176-9-5, while the balance sheet expenses total to £179-9-5.
The Nelson School Society in account with Treasurer, April 1852

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<td>Account of Current Expenses</td>
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<td>Expenses of erection of ‘Hope’ School</td>
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<td>6</td>
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<tr>
<td>Erection of house a Stoke, and fencing land</td>
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<td>0</td>
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<td><strong>3</strong></td>
<td><strong>1½</strong></td>
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Contra.

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<tr>
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<td>11½</td>
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| **Total Contra:**                            | **326** | **3** | **1½**

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<th></th>
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<tr>
<td><strong>Total Balances</strong></td>
<td>646</td>
<td>12</td>
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Table 2. The ‘Balance Sheet’ of the NSS (1851-1852).

committee and a balance sheet submitted to the annual meeting."\textsuperscript{117} This formalises the observable inspection of the fee account practiced by Mr Stanton and approved by the committee as written across the ‘account of the fees received by the Teacher of the Day School in the year 1846’ (a copy of this is in appendix A) are the words “examined and approved at the meeting December 24\textsuperscript{th} 1846.” This is signed W.M.S, presumably William Moses Stanton, the Secretary.\textsuperscript{118} He also inspected the accounts for 1847 (see appendix A).

The December resolution was followed as the 1847 pre-AGM committee meeting records that “the school accounts audited and balanced to be submitted to the annual meeting in the afternoon,”\textsuperscript{119} and at the pre-AGM committee meeting in April 1848 it was resolved that “the accounts [were] audited and balanced.”\textsuperscript{120} Auditing of the accounts was formalised in 1848 in part of rule IX whereby,\textsuperscript{1}

\begin{footnotesize}
\begin{itemize}
  \item Auditing of accounts was also required in some New Munster Provincial Council ordinances including the Towns Roads and Street Ordinance (1849) Section 18 and the Country Roads Ordinance (1849) Section 21 which required the commissioners to enter accounts, keep vouchers, and audit the accounts.
  \begin{quote}
  That the commissioners shall, in a book to be kept by them for that purpose, enter true accounts of all sums of money by them received and paid, and of the several matters in respect whereof such sums shall have been received and paid. All such accounts, with all vouchers and papers relating thereto, together with a
  \end{quote}
\end{itemize}
\end{footnotesize}
two or more subscribers shall be nominated as auditors of the accounts of the institution. All officers receiving emolument, or not specified in this rule, shall be in the appointment and under the control of the committee.\textsuperscript{121}

The practice of auditing the accounts continued in 1849 whereby at the pre-AGM meeting not only were “the accounts received and audited” a ‘balance sheet’ was drawn up for submission to the annual public meeting.\textsuperscript{122} In 1850 and 1851, as in previous meetings, the accounts were audited and balanced,\textsuperscript{123} however, for 1852 there is no recorded minute of this practice occurring.\textsuperscript{124}

The 1848 rules as well as the production of a ‘balance sheet’ and the auditing of the accounts provided the mechanisms by which the NSS could account to its stakeholders. External accountability was achieved through the ongoing public exposure of the management, financial and educational sides of the operations of the NSS. This external accountability is described in the next section.

5. External accountability

External accountability, both financial and of staff, was achieved through the use of public anniversary (annual general) meetings and the public examination of the students. The public general meetings began with the opening of the Bridge Street School in 1844. At these meetings a report on the number of students (and occasionally the associated fees), schools, and financial position of the Society was read and adopted, and trustees (when necessary) and committee members elected. For example the 1848 annual report acknowledged with regard to the financial situation of the Society that,

\begin{quote}
the committee have great pleasure in stating that the amount of receipts have increased this year, the subscriptions and children’s contributions having more than defrayed the current expenses. An addition has necessarily been made to the debt on the building account by the late new erections...
\end{quote}

These annual meetings also included addresses by prominent members of the Nelson settlement such as Francis Dillon Bell, John Perry Robinson, Matthew Campbell, Frederick Tuckett, and William Fox on mainly the importance of education to the ‘labouring’ class.\textsuperscript{126}

Notice of these meetings was given by public advertisement and there was occasionally a follow-up report in the newspaper. In 1848 and from 1850 to 1852 these annual reports were reproduced in full in the Nelson Exaaminer,\textsuperscript{127} as it was resolved at the 1848 public meeting that the annual report of the proceedings during the past year was to be published.\textsuperscript{128} The NSS rules and regulations formalised the practice of holding a public meeting at Easter and the publication of the annual report.\textsuperscript{i} Rule VIII states:

\begin{quote}
A general meeting of the subscribers shall be held on every Easter Monday, or as near thereto as may be decreed expedient by the Committee, when an account of the receipts and
\end{quote}

\textsuperscript{i} In 1851 the Wesleyan school published a report in the newspaper that contained the number of scholars and financial information related to the schools at Nelson, Richmond and Motueka (Nelson Exaaminer, 17 May, 1851). The 1852 Anniversary report was also published in the paper (Nelson Exaaminer, 5 June, 1852).

\textsuperscript{ii} The Country Roads Ordinance (1849) required a balance sheet to be exhibited in a conspicuous place before the meeting (S22) and the accounts to be published or posted up in some conspicuous place(s) once a year (S12).
disbursements for the preceding year, and the proceedings of the Institution shall be stated and a Report for publication agreed upon. Notice shall be previously given, by public advertisement.\textsuperscript{129} However, in 1849 the annual meeting was postponed to 13 June because of the absence from Nelson of the President and Treasurer.\textsuperscript{130} This was possibly so that Mr Campbell could attend the May session of the New Munster Provincial Government to promote the interests of the NSS as members of the Council moved to get the 1847 Education Ordinance repealed and a new ordinance tabled, which would allow Government funding of the NSS.\textsuperscript{131} A committee established to report on education recommended a government-funded education system similar to what was implemented in the 1856 Nelson Provincial Council Education Ordinance (and the later New Zealand Education Act, 1877).\textsuperscript{132} The New Munster Provincial Council adopted this recommendation but the Lieutenant-Governor refused to introduce a new bill. He then asked the Council to approve a sum of £800 for educational purposes under the 1847 Education Ordinance, however, the Council refused to vote him this money.\textsuperscript{133} Later a sum of £500 was granted for native education only.

In addition the 1849 report was not published in paper. This contravenes the NSS rules and regulations but was possibly due to the amount of coverage in the newspaper of the New Munster Provincial Council proceedings.\textsuperscript{134} At the 1852 AGM, as in previous years, the annual report was read and adopted. This report was very positive about the prospects for the future - “…the Society having during the past year been favoured with a prospect of power to advance, which it never possessed hitherto” and that “every anxiety for our encouragement has in short been manifested by his Excellency, who has personally examined and approved of the operations of the society.”\textsuperscript{135}

The examinations of scholars, normally in public, was common practice for the NSS schools. They were conducted by well-educated members of the community, such as William Fox, J.W Saxton, the Hon. C.A. Dillon, and Francis Dillon Bell and the clergy, and covered scriptures, reading, arithmetic, and history. Pupil examinations happen at special occasions such as a visit by the Governor or Bishop of New Zealand, during the annual anniversary celebrations\textsuperscript{i} at Easter (1844 onwards),\textsuperscript{136} and at the general assembly of schools held in December (1846 onwards). Occasionally records can be found of examinations also being held at the Branch schools such as Spring Grove in September of 1845\textsuperscript{137} and at the 1852 Spring Grove and Hope anniversary celebrations.\textsuperscript{138}

The examinations that took place at the 1846\textsuperscript{139} and 1847\textsuperscript{140} anniversary of the NSS were advertised in the newspaper, but the one in 1848 was not. However, the 1848 annual report indicates that a public examination was conducted. The committee,

have great satisfaction in stating that the ready and correct answers received at the school examinations evince that good progress has been made in both scriptural and secular knowledge.\textsuperscript{141}

\textsuperscript{i} The Wesleyan school also held public examinations of their students at their anniversary celebrations in May from approximately 1846 onwards.
In addition, in 1848, both the Governor and his entourage, and the Bishop examined the NSS pupils during their visits. The Governor visited the school in Bridge Street. After tea,

the Infant Scholars sung some of their favourite pieces, and the elder scholars were examined by Captain Rough in Scripture, History including the chronology and geography, and afterwards in Arithmetic, their answers were exceedingly satisfactory.

The Governor during his January 1849 visit examined each class and scholar individually; he also conducted a public examination of all schools in the Nelson area (country and town) during his February 1851 visit.

The annual Christmas general assemblies were at first attended by students of the NSS and Wesleyan schools, but later, from 1848, by the Anglican schools as well. These examinations were advertised in the newspaper. An example of such an advertisement is the following from the Nelson Examiner, 28 November 1846.

NELSON SCHOOL SOCIETY – The friends of Education are invited to attend the FIRST GENERAL ASSEMBLY of the CHILDREN of the schools belonging to the above Institution, which will take place at SONGER’S SCHOOL ROOM Waimea Plain, On WEDNESDAY, the 2d of December.
The Children of the Nelson, Waimea Plain, Spring Grove, Wakefield and Wamiea Village schools, will meet for a public Examination, and Addresses will be delivered to the parents and children.
Refreshments will be provided at ONE o’clock.
Tickets, One Shilling each, may be had on or before Saturday the 28th of November, of MR CAMPBELL, or of MR SONGER.”

A similar advertisement was placed in the newspaper for the 1847 Annual Assembly, and the combined assemblies held in 1848, 1849 and 1850.

In contrast to the other examinations of students the annual assemblies were reported in the newspaper. The report of the ‘First General Assembly and Examination of the Children’ includes a list of schools that were present and the total number of students (around 400). It then reports on the public examination conducted by Mr Fox principally in Scripture history and arithmetic and then addresses by Mr Fox, and Rev, J. Aldred. The 1847 newspaper report records that the ‘Second Annual Assembly and Examination of Schools’ took place in Waimea with approximately 300 children and 250 visitors. The students were examined by Mr Fox, in the Old and New Testament, in arithmetic and some other matters and the visitors and children were supplied with refreshments. At this time (1846 & 1847) the Anglican Church schools also held assemblies, separately from the ones above.

It was reported that at the Third Annual Assembly in 1848 the eight NSS schools were joined by the Church of England and Wesleyan schools making altogether nearly 800 children. Mr Saxton, Dr Monro, the Rev. T. D. Nicholson, and the Rev. H.F. Butt conducted the examination, and several gentlemen gave addresses. These denominational schools also joined with the NSS ones in 1849 where about one-third of the population and between 550-600 pupils attended the annual assembly and public examination. The Reverend Ironside examined the scholars in Scripture reading, followed by
Reverend Nicholson, J. W. Saxton, and F Jollie who examined them in History and Geography and Mr Francis Dillon Bell in Arithmetic. A similar number of pupils attended the 1850 assembly of the NSS, Wesleyan and Anglican schools. However, by 1851 the Anglican school was holding its own public examinations or assemblies, and the Seventh Annual Assembly, in 1852, was attended by the NSS schools only.

The NSS made use of the only local newspaper and public events to promote the existence and operation of the Society. In addition, the public meetings and examinations allowed it to account to both its subscribers and the community for the funds received and the standard of education provided.

6. Conclusion

This archival history provides insights into and details the financing, accounting, governance and accountability practices of the Nelson settlers in colonial New Zealand. This paper provides strong evidence that early Nelsonians had a good grasp of sophisticated financing, accounting, management, and accountability concepts and that they used these in managing a non-profit but private educational institution, the NSS. It also reveals the philanthropic nature of many of the individuals in the community that supported this social institution.

The surviving archival evidence allows us to make tentative conclusions about accounting and financing practices in colonial Nelson. Firstly, the Nelson settlers provided the capital and revenue required to establish schools and operate them. Some of the capital was provided by donations and subscriptions from members of the community. However Matthew Campbell, the treasurer, provided the majority of finance required, some as capital and some as a loan to be repaid. By 1852 this debt amounted to £211-2-11. Revenue was in the form of pupil fees, which from 1848 operated on a prepaid ticket basis. However, as the NSS expanded the money received from pupil fees was not enough to cover the operating expenditure of the Society. The operating deficit was paid from subscriptions, cash donations and the loan provided by Mr Campbell. Later, in 1848, due to the increasing cost of the continued expansion of Society operations, application was made to the Government and the NZC for help in defraying its operating loss and discharging its liabilities. This could be seen as desire for public funding of what might still, at that time be considered private benefits.

Secondly, it can be concluded that this institution was accountable, financially and educationally, to the capital providers and creditors, as the debt to the treasurer could be classified as such, as well as to other stakeholders within the community, through annual public meetings, published reports and public examinations.

Additionally, the expansion from a single site operation in Nelson, to a geographically dispersed multi-site operation necessitated the implementation of governance arrangements. Each of the multi-site operations had little centralised control with the Superintendents being made responsible for the entire management of their schools. The NSS produced a set of regulations to ensure monitoring and control.
of these branches, which demonstrates a good knowledge of what is considered contemporary governance concepts. In addition, there was centralised accountability to the general management committee of the NSS, with this committee inspecting the schools on a regular basis and providing supplementary funding if required.

The accounting records appear to have been kept mainly to record the money owing to Mr Campbell and to demonstrate to potential funding providers the need for more money to cover this debt and expand the NSS. However, they had an additional purpose in conveying information about the Society to stakeholders. These accounts from 1846 were examined or audited and balanced and a balance sheet was required to be submitted to the AGM. In 1852 the 1851-52 balance sheet was published in the newspaper. Overall this archival history suggests that early settlers in colonial Nelson used many of the financing, accounting, management and accountability concepts and practices that are commonly found today.
Appendix A: Scholars Fees Received by the Teacher of the Day School in 1846\textsuperscript{157} and for December 1846 to April 1847\textsuperscript{158}

<table>
<thead>
<tr>
<th>Date</th>
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<tbody>
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<td>February 2</td>
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<td>August 5</td>
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<td>October 8</td>
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<td>May 5</td>
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<td>November 5</td>
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<td>June 3</td>
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<td>December 3</td>
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<td>do</td>
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<td>4</td>
<td>2</td>
<td>7</td>
<td></td>
<td>4</td>
<td>2</td>
<td>7</td>
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</tr>
</tbody>
</table>

Written across here: “Examined and approved at the meeting December 24\textsuperscript{th} 1846” W.M.S.
### Appendix B.

**The Nelson School Society in Account with Treasurer Mr Campbell**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount (£)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1843</td>
<td>Paid for bricks</td>
<td>13 4</td>
</tr>
<tr>
<td>February</td>
<td>Paid for ditto</td>
<td>12 10</td>
</tr>
<tr>
<td>(to)</td>
<td>Paid for stone work</td>
<td>1 9</td>
</tr>
<tr>
<td></td>
<td>Paid for iron work</td>
<td>7 6</td>
</tr>
<tr>
<td></td>
<td>Paid for iron mongery</td>
<td>3 9 4</td>
</tr>
<tr>
<td></td>
<td>Paid for glass</td>
<td>3 16</td>
</tr>
<tr>
<td></td>
<td>Paid for sawing timber</td>
<td>26 18</td>
</tr>
<tr>
<td></td>
<td>Paid for brick laying</td>
<td>31 5 10</td>
</tr>
<tr>
<td></td>
<td>Paid for carpenters work</td>
<td>25 19 6</td>
</tr>
<tr>
<td></td>
<td>Paid for glazing</td>
<td>2 3 6</td>
</tr>
<tr>
<td></td>
<td>Paid for casting</td>
<td>8 5</td>
</tr>
<tr>
<td></td>
<td>Paid for slates</td>
<td>19 2 6</td>
</tr>
<tr>
<td></td>
<td>Paid for carpentering</td>
<td>3 10 6</td>
</tr>
<tr>
<td></td>
<td>Paid for ditto</td>
<td>5 8 13</td>
</tr>
<tr>
<td></td>
<td>Paid for painting</td>
<td>- 8 5</td>
</tr>
<tr>
<td></td>
<td>Paid, carpenters Waimea Village School</td>
<td>10 2</td>
</tr>
<tr>
<td></td>
<td>Ditto at Waimea Plains school</td>
<td>17 2</td>
</tr>
<tr>
<td></td>
<td>Paid for school bell</td>
<td>5 7</td>
</tr>
<tr>
<td></td>
<td>Paid for making belfry and hanging bell</td>
<td>5 5 7</td>
</tr>
<tr>
<td></td>
<td>Paid for clock for Nelson School</td>
<td>4 5 8</td>
</tr>
<tr>
<td></td>
<td>Paid for clock case</td>
<td>- 18 14</td>
</tr>
<tr>
<td>1847</td>
<td>Paid for pegs</td>
<td>1 4</td>
</tr>
<tr>
<td>xxxxx</td>
<td>Paid for interest on land late in his occupation</td>
<td>3 7 1</td>
</tr>
<tr>
<td>April</td>
<td>Paid for house for school teacher</td>
<td>10 1</td>
</tr>
<tr>
<td></td>
<td>Expense of xxxx and fitting up ditto</td>
<td>2 8 16</td>
</tr>
<tr>
<td></td>
<td>Paid for ploughing xxxx</td>
<td>1 10 1</td>
</tr>
<tr>
<td></td>
<td>Expense of fencing school garden</td>
<td>7 0 2</td>
</tr>
<tr>
<td></td>
<td>Paid for building chimney to house</td>
<td>2 2 2</td>
</tr>
<tr>
<td>1848</td>
<td>Payment</td>
<td></td>
</tr>
<tr>
<td>March</td>
<td>Payment</td>
<td></td>
</tr>
<tr>
<td>April</td>
<td>Payment</td>
<td></td>
</tr>
<tr>
<td>1849</td>
<td>Payment</td>
<td></td>
</tr>
</tbody>
</table>

## Summary

- **Amount of subscriptions received to date**: £4 0 6
- **Proceeds of public tea meeting**: £2 2 0
- **Subscriptions received**: £5 7 0
- **Weekly donations**: £9 4 10
- **Subscriptions**: £23 3 6
- **School Box**: £2 0 0
- **Subscription for Belfry**: £3 10 0
- **Subscription for Waimea Village School**: £8 10 0
- **Subscription for Waimea Plain School**: £6 14 7
- **Old house sold to C Nicoll for**: £2 0 0
- **F Tucker per rent of T Berry**: £7 10 0
- **per rent of T Hill**: £2 0 0
- **per rent of R Newell**: £20 0 0
- **per rent of T Dodson**: £1 0 0
- **per rent of J Hibberd**: £1 0 0
- **per rent of tenants at Waimea South**: £5 8 0
- **received by Mr Barnicoat**: £2 0 0

**Balance due to Treasurer**: £130 9 2

**Balance**: £233 19 7
<table>
<thead>
<tr>
<th>Date</th>
<th>Reference</th>
<th>Description</th>
<th>£</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1848</td>
<td></td>
<td>To balance due to Treasurer on account of buildings</td>
<td>130</td>
<td>9</td>
<td>2</td>
</tr>
<tr>
<td>February 1</td>
<td>Richmond School</td>
<td>Carpenters Work</td>
<td>£ 7-10-0</td>
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<tr>
<td></td>
<td></td>
<td>Carriage</td>
<td>1- 8-0</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Shingles</td>
<td>0- 6-0</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Boards</td>
<td>1- 0-0</td>
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<td></td>
<td></td>
<td>Nails</td>
<td>1- 0-0</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Glass</td>
<td>1- 2-0</td>
<td>12</td>
<td>6</td>
</tr>
<tr>
<td>March 22</td>
<td>Waimea East School</td>
<td>Carpenters Work</td>
<td>£ 4- 0-0</td>
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<tr>
<td></td>
<td></td>
<td>Boards &amp; Cxxxx</td>
<td>2-13-0</td>
<td></td>
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<td></td>
<td>Shingles</td>
<td>0- 5-0</td>
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<td>Nails</td>
<td>0-12-0</td>
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<td></td>
<td></td>
<td>Lime</td>
<td>0- 4-0</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>Amount due to Treasurer April 8th 1848</td>
<td>£ 150</td>
<td>9</td>
<td>2</td>
<td></td>
</tr>
</tbody>
</table>

Reference: Alexander Turnbull Library reference Micro-MS-0782, 1843-1848 account with treasurer, Alexander Turnbull Library, Wellington
Appendix C: Matthew Campbell (1815-1883)

Matthew Campbell was born in 1815 in Westmoreland (England) and worked in a foundry prior to immigration. He arrived in Nelson on the 29th October of 1842 and became superintendent of the United Christians school in Tasman Street in that November. On his voyage to Nelson he ran schools for both adults and children and made friends with Dr Renwick and Alfred George Jenkins, the latter he formed a partnership with (in 1854) to operate a mill. He also was a storekeeper in Nelson from at least 1844-1848 (electoral and jury lists), if not longer.

He, along with the above two gentlemen and others formed the Nelson School Society in 1844 and was actively involved as its Treasurer and Nelson Sunday School Superintendent. Upon the passing of the Nelson Education Act (1856) he was elected as a member of the Education Board and served on that for 27 years, as well as being involved in the Nelson School Society Sunday school at Nelson until he died on 18 May 1883. Over 1000 adults and children attended his funeral (Lash, 1992; Nelson Evening Mail, 30 May 1883, Nelson Evening Mail, 4 June 1883).

Dakin (1982) suggests he was not highly educated, that his background was lower middle class and he was not a follower of any particular religion, even though his funeral service was a Church of England one (The Colonist, 4 June 1883). Lash (1992, p.38) describes him as a man who “…worked assiduously to reform conditions for the working class and to improve their chances in society.” He was also an enthusiastic supporter of the temperance group – ‘the Band of Hope.’ The Colonist (1 June, 1883), in his obituary, describes him as an almoner in a time of need, especially during the 1840’s.

His purse was never closed in those days; that it matter not who was hungered and a thirst, Mr Campbell was a good Samaritan, who quietly supplied their wants to the utmost of his power. In his private life Mr Campbell was ever guarded in his utterances, and nothing unkind concerning his fellow man was ever heard from his lips. In his religious views he was wholly free from bigotry of any kind, respecting the opinions of all men, and so closely did he ally himself with each denomination of Christians that he appeared to belong to all.
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Nelson Statistics, (1855), Nelson Statistics from 1843-1854, compiled from official records, laid upon the table of the Provincial Council by the Superintendent, Nelson.


Tooley, S., (1998), Structural and administrative reform of New Zealand’s system: its underlying theory and its implications for accounting, Massey University, Department of Accountancy and Business law, *Discussion Paper Series, Number 185*.


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4. Moore’s Schools notes made from an article that appeared in the Nelson Evening Mail, MS papers 205-063, Alexander Turnbull Library.
10. W Stanton to M Richmond, 8 April 1848, and Minute from Easter Meeting 1846, the Nelson School Society Minute Book 1844-1855, B415, Bett Collection, Nelson Provincial Museum.
11. W Stanton to M Richmond, 8 April 1848, and Minute from Easter Meeting 1846, the Nelson School Society Minute Book 1844-1855, B415, Bett Collection, Nelson Provincial Museum.
29. 1843-1848 account with treasurer, Micro-MS-0782, Alexander Turnbull Library.
40 Nelson Examiner, 17 February 1844, Alexander Turnbull Library.
42 Nelson Examiner, 13 April 1844, Alexander Turnbull Library.
43 Nelson Examiner, 21 December 1850, Alexander Turnbull Library.
44 W Stanton to M Richmond, 8 April 1848, Nelson School Society Minute Book 1844-1855, B415, Bett Collection, Nelson Provincial Museum.
48 Minute dated 16 February 1848, and minute dated 22 March 1848, Nelson School Society Minute Book 1844-1855, B415, Bett Collection, Nelson Provincial Museum.
49 Minute dated 5 April 1848, Nelson School Society Minute Book 1844-1855, B415, Bett Collection, Nelson Provincial Museum.
55 Copy of the Deed of Rents from Mr Tuckett’s property for use by the Nelson School Society, Micro-MS-0782, Alexander Turnbull Library.
60 Nelson Examiner, 5 November 1842, Alexander Turnbull Library.
61 Moore’s Schools notes made from an article that appeared in the Nelson Evening Mail, MS papers 205-063, Alexander Turnbull Library.
62 Nelson Examiner, 8 March 1845 (Supplement), Alexander Turnbull Library, and 1845 census, Nelson Provincial Museum, Nelson.

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