EXTRACTS FROM THE PRIVATE LEDGER OF ARTHUR HEYWOOD OF LIVERPOOL
MERCHANT AND BANKER
COMMUNICATED BY
H. A. ORMEROD, M.A.

BY the kindness of Professor F. E. Hyde I am permitted to publish the following extracts from the “House Expences” of Arthur Heywood of Liverpool (1717–1795), covering the years 1762 to 1767. The accounts contain some interesting information regarding the type of education available to a well-to-do Nonconformist family in Liverpool at the time, the entries concerning the Warrington Academy being of particular interest. Something also is to be learned of the Octagon Chapel, of which Arthur Heywood appears to have been a member, while still maintaining his connection with the older congregation of Benn’s Garden.

Arthur Heywood, merchant and founder of the well-known bank, Arthur Heywood, Sons & Co., was the great-grandson of the Rev. Nathaniel Heywood, Vicar of Ormskirk, who was dispossessed under the Act of Uniformity in 1662, and whose brother, Oliver, the diarist, was similarly dispossessed at Halifax. Of Nathaniel’s two sons, Nathaniel (2) and Richard, Richard migrated to Ireland and became a merchant in Drogheda, where he adopted his brother’s son, Benjamin, who died in 1725. Benjamin’s two sons, Arthur (1717–1795) and Benjamin (2) (1722–1795) were brought up in Ireland, but both were later apprenticed in Liverpool, Arthur in 1731 to John Hardman, Benjamin in 1741 to James Crosby. Both brothers were at one time in business together and occupied contiguous houses in Hanover Street. It is with the education of Arthur Heywood’s four sons, Richard (2) (1751–1800), Benjamin (3) (1752–1822), Arthur (2) (1753–

(1) Professor Hyde wishes me to state that he is indebted to Mr. C. J. Verity, Chief General Manager of Messrs. Martins Bank Limited, who has placed the early records of Heywood’s Bank at his disposal for study.
(2) In 1706 he had become a freeman of Liverpool (Anne Holt, Walking Together, A Study in Liverpool Nonconformity, p. 122).
(4) Gore’s Directory, 1765. The entry is: Heywood, Arthur and Benjamin, merchants, hanover street.
In 1772 the numbers are given; Arthur, no. 59, Benjamin, no. 58.
They were at one time interested in the African trade and in 1752 were joint owners of a Guineaman engaged in that traffic (A. Holt, op. cit., p. 155).
Benjamin Heywood’s two younger sons, Benjamin Arthur and Nathaniel, founded with their father the Manchester Banking House in 1788. They and their brother Samuel, a lawyer (1753–1828), had also been students of the Warrington Academy (H. McLachlan, Warrington Academy, p. 105, and Monthly Repository, 1814).
### ARTHUR HEYWOOD’S PRIVATE LEDGER

1836) and John Pemberton, that the accounts principally deal.\(^{(1)}\)

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount (£</th>
<th>Shs</th>
<th>Ds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apr. 3</td>
<td>To Mr Holland bill for Rd. &amp; Benj(^{a}) from Nov(^{v}).</td>
<td>9, 1761. to Feb(^{b}) 1762. 1 Qu(^{g}).</td>
<td>12</td>
<td>17</td>
</tr>
<tr>
<td>July</td>
<td>Aspinwall &amp; Shuttleworth Schoolmas(^{a}).</td>
<td>2</td>
<td>9</td>
<td>0</td>
</tr>
<tr>
<td>Nov(^{v}). 7</td>
<td>pd. Mr. Holland for the boys. to May 9th</td>
<td>14</td>
<td>8</td>
<td>3</td>
</tr>
<tr>
<td>June 1</td>
<td>To pd. Mr. Holland in full</td>
<td>42</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Nov(^{v}). 21</td>
<td>To Mr. Holland in full for the Boys to 8th Nov(^{v}).</td>
<td>37</td>
<td>17</td>
<td>1</td>
</tr>
<tr>
<td>Feb(^{y}). 28</td>
<td>To a Seat in the Octagon</td>
<td>25</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>June 1(^{st})</td>
<td>To Wm. Gore Lining Seat at Ottagon (sic)</td>
<td>1</td>
<td>6</td>
<td>0</td>
</tr>
<tr>
<td>Xb(^{t}). 4</td>
<td>To Mr. Holland for the boys to 9th Nov(^{v}).</td>
<td>50</td>
<td>13</td>
<td>9</td>
</tr>
<tr>
<td>June 24</td>
<td>To Thomas the serv(^{y}) his wages &amp; Expences to Bolton</td>
<td>5</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td>June 14</td>
<td>To Mr Kirkpatrick for Jno. Pemberton</td>
<td>2</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Aug(^{t})</td>
<td>To Mr. Holland for the Boys in full to 9th May</td>
<td>58</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>Sep(^{t})</td>
<td>To Lecten [sic] for Bens Garden</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Jany. 5</td>
<td>pd. ¼ a y(^{a}) Stypend to Bens Garden</td>
<td>2</td>
<td>12</td>
<td>6</td>
</tr>
<tr>
<td>28</td>
<td>Gave Rich(^{d}), &amp; Benj(^{a}) at Xmas</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>June 26</td>
<td>pd. Mr. Holt for R(^{3}), &amp; Benj(^{a}). Board 1 y(^{r}).</td>
<td>56</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>July 3</td>
<td>M(^{r}) Heywood 5. 5. Stypend for Ben’s Gard(^{n}).</td>
<td>7</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Aug(^{t})</td>
<td>M(^{r}) Holland for Ar. &amp; Jno. Board to 9th May</td>
<td>24</td>
<td>12</td>
<td>3</td>
</tr>
<tr>
<td>Dec(^{t}). 17</td>
<td>Mr. Holland Board for Arthur &amp; Jno. 9th, Nov(^{v}).</td>
<td>24</td>
<td>1</td>
<td>9</td>
</tr>
<tr>
<td>Jan(^{t}). 5</td>
<td>Mr. Holt Tutorage of Rich(^{d}), &amp; Benj(^{a}).</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>April 2(^{a})</td>
<td>Gore the Booksellers note for 3 years</td>
<td>7</td>
<td>16</td>
<td>7</td>
</tr>
<tr>
<td>June 1(^{st})</td>
<td>Rev(^{d}). Mr. Holland ½ year’s board for boys</td>
<td>26</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>Aug(^{t}). 3</td>
<td>Charity Sermon</td>
<td>2</td>
<td>12</td>
<td>6</td>
</tr>
<tr>
<td>Sep(^{t})</td>
<td>½ years board for Benj(^{a}) to Mr. Forster</td>
<td>10</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Oct(^{r}). 9</td>
<td>Expenes to Bolton &amp; gave Benj(^{a}).</td>
<td>6</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Dec(^{t}).</td>
<td>Subscription to Library &amp; french Mas(^{r}).</td>
<td>1</td>
<td>11</td>
<td>6</td>
</tr>
</tbody>
</table>

In 1762 Richard and Benjamin, then respectively eleven and ten years old, were attending a school kept by “Mr. Holland”, to whom one quarter’s fees (£12 17s. 10d.) became due in February. The

\(^{(1)}\) The four boys were the issue of Arthur Heywood’s second marriage (1750) to Hannah Milnes (1723–1806), a daughter of Richard Milnes of Wakefield and of Bridget, daughter and co-heiress of John Pemberton of Liverpool (1666–1743). Arthur Heywood’s first wife, the daughter of Samuel Ogden, was also a grand-daughter of John Pemberton. The date of John Pemberton Heywood’s birth is uncertain, probably 1755 or 1756. He practised as a barrister in Wakefield, but his two sons, Richard (3) (1802–1833) and John Pemberton (2) (1803–1877), both became partners in the Liverpool bank.

\(^{(2)}\) La [blot or erasure] y.
first two payments in this year are each for one quarter, the third, on
3 November, for a half-year (viz. £27 19s. 5d.), Mr. Holland's charges
averaging in this year about £6 17s. 6d. per quarter for each boy. (1)
In July of this year there is also the entry: "Aspinwall and Shuttle-
worth = schoolmasters—£2 9 0." Both men are known to have kept
day schools in Liverpool, but there is no evidence that they were in
partnership. Probably Arthur was attending Mr. Shuttleworth's
school, while John attended the less advanced establishment of
Mr. Aspinwall. (2)
In June 1763, the half-yearly payment to Mr. Holland has risen
to £42 3s. 7d., the next three half-yearly payments to December
1764, averaging £45. The reason is not that Mr. Holland's charges
had been increased, but that Arthur, now aged ten, had joined his
two elder brothers at Mr. Holland's. The youngest boy, John,
who is entered in the accounts sometimes as Jno. Pemberton or
Jno. P., was still attending a day school in Liverpool, at first that
kept in John Street by William Everard. (3) and later the school of
the Rev. Hezekiah Kirkpatrick. (4) He was, however, at Mr.
Holland's by January 1766.
The Mr. Holland of these accounts, who in the entries for June
and December 1767 is called the Rev. Mr. Holland, is without
doubt the Rev. Philip Holland, Presbyterian minister of Bank
Street Chapel, Bolton (1755-1789), who, as one of the founders

(1) From November 1762, Mr. Holland's accounts are paid half-yearly.
(2) This is conjectural, but what evidence exists seems to show that Mr. Shuttleworth's would
be the more advanced curriculum.
Shuttleworth, Barton, schoolmaster, williamson square appears in Gore's Directories for 1766,
1767, and 1769. He had for a short time been headmaster of Witton Free Grammar School,
Cheshire. The library of the Department of Education in the University of Liverpool possesses
a copy of the Statutes and Orders made by Sir John Dean, the Founder of the Free Grammar School
of Witton, on the Feast of St. Michael, 1558, printed at Northwich in 1812, once owned by the
Rev. William Hadfield and bearing his signature, 1833. Bound up with the Statutes is a manu-
script list of documents deposited by the defendant, Thomas Chantler, in a Chancery suit in 1811
or after—"The Attorney General at and by the Relation of John Hunt and others plaintiff against
Thomas Chantler the elder defende a." The list contains the following:
" 5 April, 1749—Mr. Barton Shuttleworths (sic) Bond to the Feoffees of Witton School on
his being appointed Head Master."
"20 Nov 1750—Mr. John Eccles' Bond . . . ".
"5 October 1770—Mr. William Hadfield, Bond".
Thomas Aspinwall, schoolmaster, 5 Cropper Street, first appears in Gore's Directory for 1774
and is perhaps identical with Thomas Aspinwall, attorney at law, Cable Street, in the Directory
for 1772, and for 1774, who was then practising with Samuel Aspinwall at that address, the firm
being known as Aspinwall and Orred, Cable Street. (Samuel Aspinwall was later in partnership
with William Roscoe, the two being joined in 1783 by Joshua Lace. The firm Aspinwall, Roscoe
& Lace, 10 Rainford's Garden (Gore 1790), is now Messrs. Laces & Co. of Castle Street. It
is likely enough that Thomas Aspinwall, who appears in the Directory for 1774 as schoolmaster
in Cropper Street and as attorney at law with Samuel Aspinwall in Cable Street, had, like other
Liverpool schoolmasters, two professions. The last entry in the Directory is for the year 1796,
and the will of Thomas Aspinwall of Liverpool, schoolmaster, was proved at Chester in 1800
(Record Society of Lancashire and Cheshire, Vol. XLV, p. 6.).
"4 December, 1764. To Mr. Everards Note Writing Master . . . £2 2 0". William
Everard appears in Gore's Directory for 1766 and later issues as surveyor and architect, John street.
He was well known in Liverpool at this time and is always spoken of as a schoolmaster, although
this is the first direct evidence that I have found that he followed this profession. It was at his
house, then in St. Paul’s Square, that the meetings took place as a result of which the Liverpool
Library came into existence. The Library was moved in 1758 to Everard’s new house in (North)
John Street, Everard himself being appointed as Librarian until his dismissal in May 1770. He
was also concerned with the abortive scheme to found an Observatory in Hope Street (see Richard
Brooke, Liverpool as it was During the Last Quarter of the Eighteenth Century, pp. 89 seq. and P.
Macintyre in TRANSACTIONS, Vol. IX, pp. 235 seq.).
(14) "July 14, 1765. MF. Kirkpatrick for Jno. Pemberton . . . £1 1 0". For the Rev. Hezekiah
Kirkpatrick, who was assistant to the Rev. Nicholas Clayton at the Octagon Chapel, see A. Holt,
op. cit., pp. 137-146. He was induced to come to Liverpool by the prospect of starting a
school, which obviously was attended by John Heywood. There is reason to believe that for
some years after 1770 he kept a school at Aigburth. Miss Holt gives an amusing account of
Kirkpatrick's eccentricities.
of the Warrington Academy, was well known to Arthur Heywood, the treasurer, and whose well-known boarding-school at Bolton was attended by other boys from Liverpool Nonconformist families. This was the school attended by Thomas Fletcher, who went there with his brother after leaving Rivington Grammar School in 1779, and has left a short account of the school in his memoirs. That the Heywoods’ master was Mr. Holland of Bolton is confirmed by the entry of 8 January, 1766: “Gave Arthur & Jno. P. going to Bolton... £1 1 0”. The two elder boys had now left Mr. Holland’s.

Fletcher’s account of the school and its headmaster is of some interest. As the headmaster’s house was full, he and his brother boarded with the assistant, Jonathan Hodgkinson, who was a relative of their mother’s. In the three years which he spent there “in Latin I read Caesar’s Commentaries, Virgil, Horace, Sallust, and the Epistles of Pliny”. He learned no Greek, although it was taught in the school, but got a good knowledge of French (reading and writing but no conversation). He gained a thorough knowledge of arithmetic, some mathematics, English composition, and acquired a taste for drawing. Holland is described as a good schoolmaster, rather hasty and sometimes cross, but the punishments were not beyond what the occasion required. In the letter already quoted Mr. Holland himself states that his fees (20 guineas a year) may be regarded as somewhat high, but he strictly limited the number of pupils accepted and adapted his methods of instruc-

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(1) Arthur Heywood was treasurer of the Warrington Academy throughout its existence (see H. McLachlan, Warrington Academy, p. 15). On the fly-leaf of the ledger containing these accounts there is the entry:

**Mems.** 1762

Rec’d the Sundry Sums as Under for the Use of the Academy at Warrington

The Rev’d Mr. Holland £2 2 0

The Chester Subscription 3 3 -

The Salop do. 5 5 -

The Birmingham do. 38 17 -

The Liverpool do. 49 17 6 -

One trusts that this entry was posted up in the Academy account books, otherwise Dr. McLachlan’s criticism of Heywood as treasurer (he never seems to have produced a balance sheet) would be more than justified.

(2) Autobiographical Memoirs of Thomas Fletcher—Written in the Year 1843 (printed privately, 1893), p. 21.

(3) See also the entry for 9 October 1767, when Arthur and John were still at Mr. Holland’s: “Expences to Bolton & gave Benj... £6 1 6”. Earlier, under date 24 June 1765: “To Thomas the serv. acc’d his wages and Expences to Bolton... £5 0 3”.

(4) Fletcher’s remarks on the teaching of French at Mr. Holland’s (by the method still current in the present writer’s school days) explain perhaps two entries in the Heywood accounts: “2 July, 1766. Lay (?) french Master to the boys... £3 3 0”. “December, 1767. Subscription to Library & french Mas... £1 11 6”. Doubtless Mr. Heywood saw to it that his sons got some French lessons and perhaps conversation in the holidays. Mr. Holland himself writes to James Nicholson of Liverpool, whose son Matthew was a pupil in the school from September 1758 to Midsummer 1762, under date 28 August 1758: “The study of the French language enters into my plan, and tho’ I am not sufficiently acquainted with the true pronunciation to teach my scholars to speak it, yet to those who only want to read or write it, my instructions may be of service to them”. (Francis Nicholson, Memorials of the Family of Nicholson, ed. Ernest Axon, privately printed, 1928, p. 69.)

(5) Even in the Academies where French was taught the methods were the same as at Mr. Holland’s; e.g. at Kibworth the tutor had no knowledge of French pronunciation (H. McLachlan, English Education under the Test Acts, p. 36). Warrington, however (see H. McLachlan, Warrington Academy, pp. 41, 77), employed a Frenchman, Fantin La Tour, from 1770 to 1772 and Lewis Guerry, a graduate of Lausanne and Leyden, from 1772 to 1775. From 1775 to 1783, however, French was taught by a Mr. Hulme. (Fantin La Tour, whose wife at this time was apparently giving private French lessons in Liverpool, has by some writers been identified with the infamous Marat. The whole of the evidence is discussed by Dr. McLachlan, op. cit., pp. 77-80, who regards the identification as not proven).
tion "to the particular employments the young gentlemen are design'd for". When destined for the learned professions, they should be well grounded in Greek and Latin, gain a taste for the best English authors and get a general knowledge of history and geography, with arithmetic and mathematics according to their age and capacity. In the case of boys intended for the "counting-house" there was less insistence on the classics, but closer attention was paid to English authors, geography, history and the mathematics. Thomas Fletcher was intended for a business career.

Another pupil, William Shepherd, who was of course intended for the ministry, has left a more sympathetic account, at any rate of Mr. Holland: "Mr. Holland, he would say, was an excellent master, he loved learning and made me love it too—I owe him a great deal. When first I was his pupil he used to be very severe with me, because he thought me lazy and obstinate, though in fact I was only ignorant, but when he found out the truth, and saw that I really did work hard to make up for lost time, I became an especial favourite with him, and he would never pay attention to the hints of Mrs. Holland, who disliked me because I gave her trouble by soiling and tearing my clothes, and who would often suggest to him, in the hearing of the boys at dinner time, that general good and orderly manners should be taken into consideration in making out the bills of merit as well as Greek and Latin; and then she would cast a glance at me, and add, that in such a case some people that she could point out would not sit so constantly, as they did now, at the head of the table. He would also mention how Mr. Holland, if his wife were absent for an evening, would delight in calling the boys into his sitting-room and treating them to seed cake, raisins, and to a glass of sweet wine".}

A Selection from the Early Letters of the late Rev. William Shepherd, LL.D. (Liverpool, 1855), p. 17. (No author is mentioned on the title-page, but the preface is initialled H.R., i.e. Mrs. Hannah Ridyard, daughter of Jeremiah Joyce).

Mrs. Ridyard also prints (p. 102) an early letter (dd. 7 February 1782) written by Shepherd to a friend at Rainford soon after his arrival at Bolton. It gives so interesting a picture of life in the better type of private boarding-school that it is worth reproducing:

"... I like this School very well. We don't rise over soon here. A bell rings about half-past seven as a signal for us to rise, and another a few minutes before breakfast is on the table (about eight o'clock). If we are not downstairs then we lose our breakfast, and there is no other punishment. We may do what we please as soon as we have said four lessons. There is a Library belonging to the boys, to which, by subscribing Is. per half-year we may read any book in it. They make it a rule to wash their teeth every morning, which unless they do, they forfeit 4d. When they have got a good deal of money, they give half to the poor, and with the rest they buy cakes, which they divide among themselves. Whenever any one receives any cakes, &c., they divide half of it among the other boys. We never have any holydays except some one bogs one for us. Every week there is one boy who is monitor. If he sees any boys making a disturbance he desires them to be quiet. If they will not, he sets their names down, and they are punished by losing their Sunday's Drinking, (we call it Bagging) which is bread and butter, with Lemonade to drink. If he sees them pressing too much about the fire, he may make them stand back. We must not go out of town without leave from Mr. Holland, which is seldom denied."

For Philip Holland's school at Bolton see further H. McLachlan, Warrington Academy, p. 17, where it is stated that many of his pupils went later to the Warrington Academy, and especially The Unitarian Movement in the Religious Life of England, Vol. 1, pp. 111-12, where further information about his educational methods will be found. Among his more famous pupils were Thomas Barnes (1747-1810) of Warrington, the founder of the Manchester Literary and Philosophical Society, William Turner (1761-1859), the principal founder of the Newcastle Literary and Philosophical Society, and William Shepherd (1768-1847) of Liverpool, the author of the life of Poggio Bracciolini and an intimate friend of William Roscoe. Shepherd, who was minister of Gateacre Chapel, near Liverpool, himself kept a famous school of which there is an account in McLachlan, op. cit., p. 126, and in Nicholson, op. cit., pp. 110 seq. (I am greatly indebted to Dr. McLachlan for much of the information given above.)
The accounts of the sums paid for Richard and Benjamin at the Warrington Academy(1) are more difficult to analyse. Apart from Mr. Heywood’s habit of entering items of expenditure not under the date on which payment was made, but when they were posted in his ledger,(2) he is far less careful in the Warrington accounts to state the period for which payment of the boys’ fees is being made than he is in dealing with Mr. Holland’s accounts. Moreover, in Richard’s second session at Warrington (1766–67) he seems to have been seriously ill and to have been withdrawn from the Academy, either temporarily or permanently.

Both boys, now aged 14 and 13,(3) were entered at the Academy for the session beginning in September 1765. As neither of them was intended for the ministry, they would take the shorter, three year course designed for those preparing for business and the professions.(4)

Mr. Heywood’s disbursements to the Academy up to December 1767, are as follows:

<table>
<thead>
<tr>
<th>First Session 1765–66</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sep^e.</td>
<td>To Doctor Priestley for Entrance for the Boys</td>
<td>11</td>
<td>11</td>
</tr>
<tr>
<td>June 26</td>
<td>pd. Mr. Holt for R^d. &amp; Benj^sa. Board 1 yr.</td>
<td>56</td>
<td>2</td>
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<table>
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<tr>
<th>Second Session 1766–67</th>
</tr>
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<tbody>
<tr>
<td>Jan^e. 5</td>
</tr>
<tr>
<td>April 10</td>
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<table>
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<tr>
<th>Third Session 1767–68</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sep^e.</td>
</tr>
<tr>
<td>Dec^e.</td>
</tr>
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<td></td>
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</table>

The accounts for the first session present no very great difficulty. What is called “Entrance” (5½ guineas each) no doubt included both the official entrance fee to the Academy(5) and the sessional tuition fees, all of which were payable in advance and were paid on this occasion to Dr. Priestley as the boys’ official tutor for the year.(6) They boarded, however, with another of

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(1) My principal sources of information regarding the Warrington Academy (1757–1786) have been the valuable studies by Dr. H. McLachlan, English Education under the Test Acts (1931), Warrington Academy, Its History and Influence (Chetham Society, N.S., Vol. 107, 1943), Essays and Addresses (1950); also Miss Anne Holt’s Life of Joseph Priestley, 1931, especially Chapter III, and H. A. Bright, “A Historical Sketch of Warrington Academy,” TRANSACTIONS, Vol. XI, 1858–9, pp. 1–30. An interesting account of the Academy and its importance in the history of Medicine will be found in Professor J. F. Fulton’s “The Warrington Academy (1757–1786) and its Influence Upon Medicine and Science,” Bulletin of the Institute of the History of Medicine, Vol. I, pp. 50–80. Dr. H. McLachlan and Miss Holt have further increased my obligations by reading this paper and making many valuable suggestions. I have also used the facsimile of the advertisement of the Academy in the London Chronicle 1777 reproduced in Johnson’s England (ed. A. S. Turberville), Vol. II, p. 222, of which Dr. McLachlan says (Warrington Academy, p. 91) that it “reproduced verbatim et literatim what passed for the Report of the Academy, July 1777”.

(2) I have not attempted to do more in this section than try to explain the accounts in the light of the information available to me.

(3) e.g., the gifts to Richard and Benjamin at Christmas 1765 are entered under 28 January 1766.

(4) The minimum age for entrance is given in the Advt. of 1777 as 13, the session beginning in that year on 10 September and lasting to the end of the following June.

the tutors, John Holt\(^{(1)}\), at a total cost for the two of £56 2s. 6d.

The cost of board, about £28 for each boy, seems to be higher than the normal, as does also the sum paid for board in the second session, about £30 for each boy, if I am right in my interpretation below of the item £60 10 10\(\frac{3}{4}\) "Rich\(^{4}\), & Benj\(^{5}\) Expences at Warrington", entered in December 1767. In 1764 a student boarding with one of the tutors and occupying a single room paid £18 a year.\(^{(2)}\) After the opening of the new building for students' lodgings in 1767 the annual charge per session was £17 for "Commons" with an additional £3 3s. 0d. for a separate room.\(^{(3)}\)

Mr. Heywood may, however, in his wisdom have handed the boys' allowances to the tutor with whom they were boarding, to be doled out as occasion arose.\(^{(4)}\)

In the second session the tutorial fees, 5 guineas each (not entered till January), are paid to Mr. Holt, who had probably succeeded Priestley as the boys' tutor for the session, since the second year of their course would be concerned largely with his subjects, mathematics and natural philosophy. There is, however, no record of any payment for board during this session. The probabilities are that the item entered in December 1767, £60 10s. 10\(\frac{3}{4}\)d. "Expences at Warrington" for both boys, really represents sums due for the preceding session, payment having been delayed owing to Richard's illness earlier in the year. Apart from this item there is no record of any payment for Richard later than 10 April 1767, when Dr. Percival's fees for attendance were met.\(^{(5)}\) As suggested earlier, it seems probable that Richard was withdrawn from the Academy after his illness, tutorial fees for the session 1767–68 being paid only for Benjamin. As the accounts come to an end in December 1767, there is nothing to show whether Richard returned later.

The accounts for session 1767–68 present an even greater difficulty. At the beginning of the session, together with Benjamin's tutorial fees of 9 guineas, Mr. Heywood paid half a year's board for Benjamin (10 guineas) to Mr. Forster. The only Forster known to have been connected with the Academy is J. Rheinhold Forster, a native of Dantzig, who came to England in 1766 and was tutor in Languages and Natural History from 1768 to 1770.\(^{(6)}\) If he is the Mr. Forster of these accounts, it is obvious that his appointment at Warrington dated from the beginning of the session 1767–68, \textit{i.e.} from September 1767.

\(^{(1)}\) For John Holt, tutor in Natural Philosophy and Mathematics 1757–83, see McLachlan \textit{op. cit.}, pp. 41, 47, 67. He had at one time been a schoolmaster at Kirkdale, so that he had a strong connection with Liverpool.

\(^{(2)}\) McLachlan, \textit{op. cit.}, p. 61.

\(^{(3)}\) See the Advertisement of 1777. Mr. Heywood paid £10 10s. 0d. for half a year's board for Benjamin in session 1767–68, but if the new building was already in use by September 1767, it is difficult to see why it was paid to Mr. Forster. Possibly it was the 9 guineas tutor's fee that was really paid to Mr. Forster (see, however, below).

\(^{(4)}\) See below, p. 111, n 1.

\(^{(5)}\) One is tempted to identify Dr. Percival with Thos. Percival, M.D., F.R.S., an alumnus and trustee of the Academy. He practised from 1767 in Manchester, where he helped to found the Manchester Literary and Philosophical Society (McLachlan, \textit{op. cit.}, pp. 104, 115, 125).

\(^{(6)}\) For J. Rheinhold Forster see McLachlan, \textit{op. cit.}, pp. 27, 41, 68–69. After leaving Warrington in 1772 he accompanied Captain Cook on his second voyage.
Both of the two younger boys, Arthur and John Pemberton, entered the Academy in 1768 and 1772 respectively, but as the accounts end in December, 1767, we have no record of any payments made by Mr. Heywood on their account.

The parts of the accounts which concern the Octagon Chapel cover the period February 1764 to January 1767. Mr. Heywood became a pew-holder at the Octagon in February 1764, but does not seem to have made a contribution to the minister's stipend until January 1766, when he made a payment of 2 guineas, which was repeated in the following year. He maintained, however, his connection with the Benn's Garden Chapel, subscribing 1 guinea towards the purchase of a lectern in June 1765, and contributing, although not always regularly, to the minister's stipend.

Some of the smaller items in the accounts are of interest, e.g., 24 June 1765: "To a Concert Ticket for 2 yre... £2 2 0". This obviously was Mr. Heywood's subscription (paid in advance) to the projected Oratorios which were begun at St. Peter's in 1766. The item December 1767: "Subscription to Library & french Mas... £1 11 6", shows that he was a member of the Liverpool Library, the annual subscription to which was at this time 1 guinea. This perhaps explains what might be regarded as his small expenditure on books ("April 2d, 1767. Gore the Booksellers note for 3 years... £7 16 7"). The boys received fairly liberal pocket-money, Richard and Benjamin getting half a guinea each at Christmas 1765, and the four boys £2 16s. 6d. between them when they went back to school in 1767. Mr. Heywood, however, was careful to avoid the mistake made by some of the wealthier parents of boys at Warrington of giving them too large allow-

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1 Monthly Repository, 1814.
2 "Febry. 28 To a Seat in the Octagon ... ... ... £25 0 0 To Wm. Gore Lining Seat at Otagon [sic] £1 6 0".
3 The annual rent of a seat was 1 guinea per annum; see the extract from his father's accounts given by James Boardman, Liverpool Table Talk a Hundred Years Ago, 1856, p. 9: "By a seat in the Octagon Chapel, six months... 10s. 6d."
4 H. D. Roberts, Hope Street Church, p. 175, quotes a letter dated 22 July 1762 from Thomas Bentley to Dr. Seddon, in which Bentley mentions Mr. Heywood of Chesterfield as a possible applicant for the post of minister, and expresses the hope that if he were to come "the Heywood's Connexion wou'd be fixed in our Favour".
5 The payments for the minister's stipend at Benn's Garden entered in the accounts are:
   June, 1765. To ½ years Stypend for Bens Garden ... ... ... £2 12 6
   Jan'y, 1766. do. ... ... ... £2 12 6
   June, 1766. do. ... ... ... £2 12 6
   June, 1767. Mr. Enfield ½ years Stypend ... ... ... £2 12 6"
6 There is no record of any payment for January 1767. William Enfield was of course minister of the Benn's Garden Chapel from 1763 to 1770, when he went to Warrington.
7 For the Octagon Chapel at the bottom of Temple Court see Richard Brooke, op. cit., pp. 58–60 and 350–51, and esp. A. Holt, Walking Together, pp. 133–149. It was founded in 1763 by members of both the Benn's Garden and the Kay Street congregations with the purpose of using a reformed liturgy (see Holt, op. cit., p. 134). Probably other members of the Octagon congregation besides Arthur Heywood maintained a connection with their original place of worship, the minister, the Rev. Nicholas Clayton, who held office at the Octagon throughout its existence 1763–1776, becoming minister at Benn's Garden in 1776. In 1781 he joined the staff at Warrington (Holt, op. cit., p. 148; McLachlan, however, op. cit., p. 41, gives the date as 1780). The Octagon building, which was built in 1776 by the Rev. Wm. Plumbe and licensed for Church of England worship as St. Catherine's Church, was demolished in 1820.
8 cf. the item from his father's accounts, covering the years 1765 to 1770, given by James Boardman, op. cit., p. 11: "By subscription to Oratorios at St. Peter's... £1 1 0".
ances, which had an unfortunate effect on the discipline of the Academy.\(^{(1)}\)

Benjamin must have had a good dinner at Prescot on his way to Warrington in September 1767, even if the 15/- included his father’s dinner and bottle of wine.\(^{(2)}\)

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\(^{(1)}\) See McLachlan, *Warrington Ac.*, pp. 92–3. On one occasion the authorities recommended parents to entrust the Tutors with the care of “Incidental Expenses”, and to “remit in advance such sums as they shall think sufficient”. This is what I suggested Mr. Heywood had done earlier (above p. 109).

\(^{(2)}\) One may note with some interest under 25 March 1764, that Mr. Heywood bought his Madeira at one guinea a dozen (\*o si sic hodie\*). Although I have not included it in the extract of accounts, Mr. Heywood regularly subscribed £5 to the Infirmary.