LANCASHIRE QUAKERS AND THE TITHE, 1660–1730

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The Quaker refusal to pay tithes, either to clerics or lay impropriators, was the main cause of friction between Friends and the established authorities in the late seventeenth and eighteenth centuries. In addition it could be a major source of conflict in the communities in which Friends lived. Rather than resort to the law, many tithe-owners would seize their tenth from a Quaker's property, frequently using violence in the process, and sometimes earning the disapprobation of Anglican neighbours. Family and social ties could also be strained by the actions of non-Friends (sometimes maliciously motivated) who paid tithes on behalf of their Quaker friends or relatives, consequently bringing those friends or relations under the discipline of their local Meeting. Maintaining the tithe testimony was not easy for the


2 For the many accounts of violence used in tithe seizures, see Evans, "Our Faithful Testimony", 109–10; Lancashire Record Office (hereinafter cited as LRO). Lancashire Quarterly Meeting Book of Sufferings, 1 & 2, passim. It should be noted that since this research was carried out the archive of the Lancashire Quakers has been moved from the Meeting House at Lancaster to the Lancashire Record Office at Preston. This collection has yet to be catalogued. All references in this article are given in accordance with the listing of the collection prepared at Lancaster by Michael Mullett and Ralph Randies, described in Michael Mullett, 'Historical Documents at Friends Meeting House Lancaster', *Journal of the Friends Historical Society*, 54 (1976), 33–4.

3 See, for example, the case of John Proctor of Wyreside, whose Anglican brother-in-law, Richard Hathornwaite, had paid tithes to the vicar of Lancaster for several years prior to 1679 'under a fear, lest this wicked priest . . . should endeavour to ruin me'. Proctor condemned and testified against Hathornwaite's actions to his Meeting and the local community, as did William
Quakers, and it was certainly not a simple way of evading an irksome expense. For the majority of Friends, refusal involved either legal expenditure in excess of the tenth demanded or loss through excessive seizure and damaged property. Violence also surrounded tithe proceedings, which at worst could end in the death of the Quaker involved. Although the cases of Friends who lost their livelihoods through refusing tithe payments were comparatively few, for the majority of Quakers the annual collection of the tenth involved distress, loss and not infrequently injury. The refusal to pay tithes was in every sense of the word a suffering.

Recent scholarship, however, has suggested that the history of the Quaker tithe testimony in the late seventeenth and eighteenth centuries was marked by a sharp downturn in the number of sufferings for tithes, which was caused by a growing laxity amongst Friends with regard to this particular aspect of their faith and practice. Barry Reay, for example, has suggested that ‘in general, then, the early Quakers seem to have borne a firmer testimony than their descendants’. This, he continues, was because these ‘were first generation members of the sect, more committed to Quaker principles’ than later ‘cooler’ generations of Quakers. Eric Evans, having examined in detail the sufferings of Staffordshire Quakers between 1660 and 1730, has concluded that connivance with tithe-owners, community sanction operating on their behalf, and occasionally continuous tithe payments by Friends, typified the response to the demand for the tenth at the turn of the seventeenth century. For Evans, like Norman Hunt, one of the most striking illustrations of this was the sharp decline in the number of Friends imprisoned for non-payment of tithes following the introduction of summary procedures for their recovery in 1696. Hunt

Baines and Thomas Hathornwaite, two other Friends whom he had attempted to assist: LRO, Lancashire Quarterly Meeting Minutes, 1, tithe testimonies: Wyreside, 13/5/1679.

4 As Thomas Ellwood argued, ‘Do not the Quakers know beforehand that if they refuse to pay tithe, they incur the penalty of treble damages which by that time it is levied seldom comes to less than five or six times the single value of the tithes demanded, besides imprisonment. Is this the way to save charges?’, The Foundation of Tythes Shaken (n.p.: no publisher, 1678), 265.

5 Professor Evans has argued to the contrary that ‘There can be no doubt that many Quakers were able to avoid payment of any tithe without damage to their conscience or their pocket’: ‘Our Faithful Testimony’, 113. John Haydock from Coppull, who died in 1719, was the last Lancashire Friend to do so whilst imprisoned on a charge arising from the non-payment of tithes; see Library of the Society of Friends (hereinafter cited as LSF), London Yearly Meeting Minutes, 5, 406, (1720). Imprisonment of Quakers in the county was largely confined to those from Marsden Meeting whose tithe lay in the parish of Whalley and was leased by the Ashton family. The two brothers Sir Ralph and Sir Edmund Ashton rarely proceeded against Quakers except in the superior courts – Sir Edmund alone was responsible for the majority of the imprisonments in the late 1680s and 1690s. Following his death the total imprisonments for the county fell from 21 in 1695 to 6 in 1696, and 1 in 1697: Morgan, ‘Quakers and the Establishment’, 400-3, 427.

6 Reay, ‘Quaker Opposition to Tithes’, 120.

7 Evans, ‘Our Faithful Testimony’, 121.

reached the same conclusion that 'many Friends were willingly finding, or conniving at, ways of meeting these dues'. So widespread was this neglect of the testimony, argued Hunt, that the Meeting for Sufferings (the Quaker executive in London) launched a campaign in Parliament in order to obtain legislation abolishing the rights of ecclesiastical Exchequer and Chancery Courts to hear tithe cases. The only way to ensure adherence to Friends' early principles was to ensure that they posed no real threat to the pockets or persons of the sufferers.

What follows here is a brief case-study, drawn from a more detailed work, of Quakers and the tithe in Lancashire. The contention of increased laxity in the Quaker tithe testimony in the late seventeenth and eighteenth centuries will be examined against the background of detailed data relating to sufferings for tithe in the county. Some of the factors determining the intensity of conflict between Quakers and their neighbours over tithe will be discussed, in particular the crucial role played by the tithe-owner (in Lancashire frequently a lay-impropriator). It will be demonstrated that in Lancashire, at least until the 1730s, sufferings for tithes persisted at a level that was higher than that experienced in the pre-1689 era. This, it will be suggested, was one of the main reasons for the existence in the county of a brand of fundamentalist Quakerism that was far nearer to the original precepts of the Society's founders than was the urbane and metropolitan Quakerism practised in the capital and more generally in the south of the country.

The general pattern of tithe sufferings in Lancashire between 1650 and 1690 has been established by the work of the late Alan B. Anderson. In all, Anderson identified 1,203 sufferings during this period of which 525, or 43 per cent, involved tithe. He observed that the emphasis of sufferings shifted quickly away from imprisonment for offences towards fines and distressants - this being, perhaps, a practical reflection of the sentiment expressed by Sir Daniel Fleming, one of the chief instigators of anti-Quaker prosecutions in Lancashire and Westmorland, that

It is as clear as day that nothing will convince them [the Quakers] of their errors as

9 Hunt, Political Associations, 68–70.
10 Alan B. Anderson, 'Lancashire Quakers and Persecution' (University of Lancaster MA thesis, 1971), passim.; Alan B. Anderson, 'A Study in the Sociology of Religious Persecution: The First Quakers', Journal of Religious History, 9 (1977), 247–62. Anderson's work was based on the analysis of three volumes of transcripts of the first volume of the Lancashire Quarterly Meeting Book of Sufferings provided by Giles Howson, then curator of the archive at the Lancaster Friends' Meeting House. The Quarterly Meeting was the main business meeting for Friends for the county; local Meetings were organized around Monthly Meetings (such as Lancaster or Hardshaw) and smaller Particular or Preparative Meetings (such as Wyresdale or Chipping). This is explained in detail in Morgan, 'Quakers and the Establishment'; xxiv–xxix.
11 Anderson, 'Lancashire Quakers and Persecution', 55.
soon as the drawing of money from them; for a great part of their religion—not-withstanding their great zeal and fair pretences—is tied to their purse-strings.\textsuperscript{12}

Part of the explanation for the trend observed by Anderson was the gradual increase in tithe cases over the forty years he studied, from some 10 per cent of all sufferings in the years 1650–1659 to 91 per cent in the years 1685–1690. Of the 525 tithe cases identified only 35, or some six per cent, involved imprisonment. Anderson’s findings led him to conclude that ‘the worst persecution of members in Lancashire took place not under the Conventicle Act or for dissent from public worship but for non-payment of tithes’.\textsuperscript{13} This in turn led him to argue that for the Lancashire Quakers ‘the Act of Toleration proved to be of little benefit’ because ‘those areas of persecution covered by the Act were declining well before 1690, while the bulk of the sufferings undergone by, and after, that date, were for tithe avoidance.\ldots’.\textsuperscript{14}

Anderson’s observations of a steady increase in sufferings for tithe over the period 1650–1690 are confirmed by my own analysis of the first recorded sufferings for each Lancashire Quaker involved in tithe seizure or litigation between 1650 and 1700.\textsuperscript{15} A total of 509 Friends were identified as having been involved in tithe proceedings of some sort on at least one occasion. A comparison with Besse’s Collection revealed the names of a further 36 Friends who suffered for refusing to pay tithe between 1650 and 1689; 32 of these were involved in cases prior to 1685, the date at which Lancashire records become ‘fairly complete’.\textsuperscript{16} The distribution of these initial sufferings is outlined in Table 1. The gradual increase in the number of Friends being involved in tithe cases for the first time correlates closely with Anderson’s findings of an increase in the overall number of tithe cases during the period. The most striking similarity is to be found in the large increase in tithe sufferers in the period leading up to the Toleration Act of 1689. There is a clear upsurge in the number of Friends becoming involved in tithe cases after 1689 (a period not covered by Anderson), an increase which becomes even more pronounced after the passing of legislation introducing summary proceedings in tithe cases in 1696.

\textsuperscript{13} Anderson, ‘A Study in the Sociology of Persecution’, 259.
\textsuperscript{14} Ibid., 261.
\textsuperscript{15} This study was based on an analysis of data contained in the first volume of the Lancashire Quarterly Meeting Book of Sufferings and Joseph Besse’s Collection of the Sufferings of the People Called Quakers (London: Luke Hinde, 1753). The method of data-collection and analysis is explained in Morgan, ‘Quakers and the Establishment’, 360–4.
Table 1
Distribution of initial tithe-sufferings in Lancashire, 1650–1700

<table>
<thead>
<tr>
<th>Year</th>
<th>Total</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1650–1654</td>
<td>1</td>
<td>0.2</td>
</tr>
<tr>
<td>1655–1659</td>
<td>12</td>
<td>2.3</td>
</tr>
<tr>
<td>1660–1664</td>
<td>10</td>
<td>2.0</td>
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<tr>
<td>1665–1669</td>
<td>17</td>
<td>3.3</td>
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<tr>
<td>1670–1674</td>
<td>17</td>
<td>3.3</td>
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<tr>
<td>1675–1679</td>
<td>56</td>
<td>11.0</td>
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<tr>
<td>1680–1684</td>
<td>42</td>
<td>8.2</td>
</tr>
<tr>
<td>1685–1689</td>
<td>88</td>
<td>17.3</td>
</tr>
<tr>
<td>1690–1694</td>
<td>86</td>
<td>16.9</td>
</tr>
<tr>
<td>1695–1700</td>
<td>180</td>
<td>35.4</td>
</tr>
<tr>
<td>Total</td>
<td>509</td>
<td>100.0</td>
</tr>
</tbody>
</table>

The first of these two Acts was the ‘Act for the More easie Recoverie of Small Tythes’. This introduced an optional summary procedure that could be used in cases involving small tithes claimed up to the value of 40 shillings which were outstanding for two years or less. Cases brought under this legislation were to be heard by two justices of the peace who were empowered to award the plaintiff costs of up to 10 shillings. If an award was followed by a further refusal to pay, the justices were enabled to issue a warrant ordering distraint of the defendant’s goods sufficient to realize both the amount originally claimed and also unspecified ‘reasonable charges’ to cover the cost of the action. An extension to this Act, applicable only to Quakers, was made in two clauses in the Affirmation Act of the same year. The Affirmation Act extended the summary procedure to cover cases involving both great and small tithes and church rates claimed to the value of £10. There was no limit on the number of years’ tithes or rates which could be claimed. Goods could be distrained from Friends refusing to pay a claim confirmed by the justices, with the ‘necessary charges of distraining’ also being met from the proceeds of the sale of these goods. Any ‘overplus’ was to be returned to the owner.

Eric Evans has suggested that these two items of legislation, passed as a Whig reaction against ‘the pretensions of the church courts’, were of ‘limited usefulness since the sums involved were so small’. In Lancashire, however, the £10 limit seems to have been sufficiently large to enable many clerics and impropriators to take advantage of the legislation in order to press claims that had lain dormant for many years. Clearly the expense of the legal alternatives
available to tithe-owners prior to 1696 discouraged many from using the courts to pursue amounts under £10 when there was no guarantee of immediate success. In addition tithe in kind could be taken easily only from those Friends involved in arable-farming; whilst the whole process was strictly illegal, there was clearly far more risk involved for the owner or farmer who broke into a house or farm-property to remove goods or livestock than to the one who removed crops from the field in the time of harvest. Thus the 1696 legislation was a great boon to those tithe-owners who had to deal with the Quakers’ refusal to comply with their demands. Moreover, in allowing claims up to £10 to be dealt with, it struck a significant, rather than small, blow at the economic resources of the Quakers. Suffering records for Lancashire show that cows and oxen were valued at between £3 and £4, lambs at between 2 and 3 shillings each, and horses at up to £7 in 1696. At this level of prices a loss of stock to the value of £10 would have had a considerable effect on a small-scale farmer. It is further apparent that the success of summary procedure in recovering tithe to the value of £10 was sufficient to encourage some justices to extend its competence to larger sums. In 1698 the prominent Swarthmore Quaker Daniel Abraham had a warrant granted against him for £16 15s. 6d. for small and great tithes by Charles Rigby and Thomas Shearson, both justices of the peace from Lancaster.

The extent of the sufferings under the two Acts of 1696 only added to the indignation that was clearly felt by many Friends in the county who were dissatisfied with the form of words offered to the Quakers in place of an oath in the Affirmation Act. The Lancashire Quarterly Meeting reorganized its method of recording sufferings in order to emphasize the degree to which the new legislation was being used against them. Friends also began to complain of excessive costs being awarded against them. In Westmorland the situation was possibly worse, heralding a return to the harshest days of persecution. ‘The old informers are now witnesses for the priests against Friends upon the late Acts’, wrote Thomas Camm to the Meeting for Sufferings,

Daniel Fleming and son and Edward Wilson, being on their sides, do prosecute Friends for small matters as 3d, 7d, 9d etc. claimed for tithes, and do award £10 costs for each suit being the utmost extent of the Act, and the priests’ multiplying

20 For the expense of proceedings, see ibid., 44, 50–3.
21 For the illegality of this procedure, see Alfred W. Braithwaite, ‘Early Tithe Prosecutions: Friends as Outlaws’, Journal of the Friends Historical Society, 49 (1960), 149. Braithwaite suggests, in contrast to my own findings, that this was a little used procedure. Eric Evans writes of ‘the frequency with which incumbents and impropriators took tithe in kind . . .’ during the period 1690–1730: ‘Our Faithful Testimony’;
22 LRO, Lancashire Quarterly Meeting Book of Sufferings, 1, Swarthmore, 10th month 1698.
24 Ibid., I, 7/11/1696.
complaints against one and the same person and take excessive distress to double the value awarded.  

Friends in Cumberland complained of ‘the great and heavy sufferings sustained by the late Act’, that ‘priests and tithe-mongers . . . appoint set days and times to feast and drink, and set Friends’ costs so high to pay for the same’. Nor were such instances confined to the North; in Somerset the Quarterly Meeting noted ‘the great havoc’ caused by the new law. The Meeting for Sufferings received similar complaints from Norfolk, Essex, Gloucestershire, Wiltshire, Hampshire and Lincolnshire.  

Nor was the effect of the 1696 legislation short-lived, as has been suggested by Norman Hunt. Rather it initiated a sustained increase in the level of distraints for tithe which did not reach its peak until the second decade of the eighteenth century. This is shown clearly by an analysis of the yearly value of distraints and seizures for tithe in Lancashire for the period 1700–1740. The data for this are drawn from the annual returns made by the Quarterly Meeting to the Yearly Meeting in London. They are presented in Tables 2 and 3 with similar data for the counties of Lincolnshire, Somerset and Staffordshire, to allow a comparison across the country, and also with aggregate totals for seizures and distraints throughout England and Wales. Table 2 shows the size of the four counties’ sufferings relative to the total for England and Wales. Three — Lancashire, Lincolnshire and Somerset — each recorded large sufferings, between them accounting for some 20 per cent of the total for England and Wales, leaving some 39 Meetings to account for the remaining 80 per cent. The fourth county, Staffordshire, accounted for only 0.7 per cent of the national total — a mean annual total of £28.4 compared with Lancashire’s £265.4. Even after accounting for a probable substantial difference in the number of Friends in each of these counties, and for the apparently large amount of tithe-free land occupied by Friends in Staffordshire, the sufferings for tithes of Quakers in this county are hardly representative of the country as a whole. Table 3 presents the tithe sufferings of the four counties in terms of the ten-yearly-mean values of seizures and distraints. The data contained in the table confirm that the increase in the value of sufferings instigated by the two Acts of 1696 continued

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26 LSF, Minutes of the Meeting for Sufferings, 11, 25/7/1696; see also ibid., 12, 24/7/1697.
27 Ibid., 11, 25/10/1696.
29 Hunt, Political Associations, 63, n. 6.
30 This therefore modulates most of the conclusions arrived at by Eric Evans in “Our Faithful Testimony”, passim. Figures given by Michael Watts suggest a total of 1,460 Friends in Lancashire in the early eighteenth century, as opposed to 170 in Staffordshire: Michael Watts, The Dissenters: From the Reformation to the French Revolution (Oxford: Clarendon Press, 1978), 509.
well into the second decade of the eighteenth century. It was only in the period 1730–1739 that the average value of sufferings in Lancashire fell below the total recorded at the start of the century. This decline coincides with a gradual fall in the overall number of Friends in Lancashire during the early eighteenth century, a fall which accelerated dramatically after 1730. Lincolnshire and Somersetshire also reached their peak of sufferings in the decade 1710–1719, and this reflected the experience of the figures for England and Wales. A yearly breakdown of the data shows Lancashire and Somerset each recording their largest total in 1716, with Lincolnshire reaching its peak in 1719. The aggregate figure for England and Wales reached its peak of £5,370 in 1711; in 1716 the figure stood at £5,290.

Table 2
Tithe sufferings, 1700–1740
(total value of seizures and distrains in £)

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Mean</th>
<th>% England &amp; Wales total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lancashire</td>
<td>10,847.4</td>
<td>265.4</td>
<td>6.3</td>
</tr>
<tr>
<td>Lincolnshire</td>
<td>13,637.9</td>
<td>332.6</td>
<td>7.9</td>
</tr>
<tr>
<td>Somersetshire</td>
<td>9,234.1</td>
<td>225.2</td>
<td>5.3</td>
</tr>
<tr>
<td>Staffordshire</td>
<td>1,164</td>
<td>28.4</td>
<td>0.7</td>
</tr>
<tr>
<td>England &amp; Wales</td>
<td>173,046</td>
<td>4,220.6</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Table 3
Tithe sufferings, 1700–1739
(ten-yearly mean value of seizures and distrains in £)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>1700–1709</td>
<td>264.8</td>
<td>320.4</td>
<td>217.7</td>
<td>20.8</td>
<td>4,314.9</td>
</tr>
<tr>
<td>1710–1719</td>
<td>305.2</td>
<td>431.6</td>
<td>262.5</td>
<td>24.3</td>
<td>4,885.3</td>
</tr>
<tr>
<td>1720–1729</td>
<td>279</td>
<td>391.8</td>
<td>210.1</td>
<td>32.1</td>
<td>4,338.9</td>
</tr>
<tr>
<td>1730–1739</td>
<td>212.8</td>
<td>219</td>
<td>220.7</td>
<td>36.2</td>
<td>3,384.2</td>
</tr>
</tbody>
</table>

Clearly some explanation needs to be sought for this peak at both local and national level, and the subsequent fall. Recently, as we have seen, historians have been all too ready to attribute the decline in suffering for non-payment of tithes (which is generally and incorrectly assumed to have followed the passing of the 1696 legislation) to an

31 For this see the figures in John Stephenson Rowntree, Quakerism, Past and Present (London: Smith, Elder & Co., 1859), 81; for some of the weaknesses in these data see William C. Braithwaite, The Second Period of Quakerism (London: Macmillan & Co., 1919), 458, and Morgan, 'Quakers and the Establishment', xxviii–xxxii.
increased laxity among Friends with respect to their discipline. It is possible, however, to see the influence of both internal and external forces in producing both the increases, and decreases, in tithe sufferings experienced by Quakers in Lancashire during the late seventeenth and early eighteenth centuries. Changing agricultural conditions and new economic activities could alter the amount of produce or number of inhabitants liable to be tithed. The character of the bench, which in Lancashire underwent a dramatic change in its political complexion after 1716, could also determine the course of tithe proceedings. If inclined, Friends could also successfully marshal the full power of the law to defend cases brought in the higher courts and in the process to deter future proceedings. Perhaps the most important factor in determining the extent of sufferings was, however, the attitude of the contestants. And, if personality played a major part in shaping tithe disputes, then no less important, particularly for the plaintiff, was the role of economic necessity.

The degree to which tithes contributed towards the income of the tithe-owner could clearly determine the extent to which he or she might press a Quaker to yield his or her tenth. For the clergy the need both to collect tithe and at the same time to protect the interests of future incumbents could be tempered by a desire to retain the goodwill of their parishioners. This sentiment, of course, might not have extended to Friends. It was certainly not a sentiment that was likely to influence a lay improprinator or tithe-farmer. Evidence abounds, for example, as to the extent to which landlords in the North-Western counties were prepared to alienate their tenants by increasing entry fines and customary payments in order to maximize their incomes from their estates. Many of these alienated tenants, it has been suggested, became some of the earliest converts to Quakerism in the late 1640s and early 1650s.

32 Especially Barry Reay, 'Quaker Opposition to Tithes,' 118–20; Eric Evans, "Our Faithful Testimony"," passim.; Hunt, Political Associations, 64–72.
33 Rosemary O'Day has argued that bad harvests, leading to increased need for the tenth on the part of the owner and an increased reluctance to part with it by the farmer, could lead to a larger number of cases being brought into the courts than was usual. There is, however, little correlation in Lancashire between the peaks and troughs of tithe seizures and fluctuations in agricultural output. O'Day, The English Clergy, 192–4; Morgan, 'Quakers and the Establishment', 378–80.
38 Blackwood, 'Agrarian Unrest', 75; Barry Reay provides evidence of the same in Cumberland, Essex, Kent, Somerset and Suffolk, 'Quaker Opposition to Tithes', 100–4.
although superficially radical, was in truth deeply conservative, was certainly not sympathetic to arbitrary impositions of this nature. Some of these oppressive landlords, notably Thomas Preston of Holker, were also impropiators or farmers of the tithe. For Eric Evans 'the most rapacious tithe collectors were lay impropiators', a view shared by Felicity Heal who argued that 'it was frequently they, rather than the clergy, who were involved in litigation with parishioners to extract the full economic value of the tithe'. Nor should this be in any way surprising. As Christopher Hill has pointed out, 'in the days before the establishment of a funded national debt ... the leasing of tithes (or the purchase of an impropiation) offered a convenient, safe and not unprofitable form of an investment'. No one would expect an investor to waive his dividend, or a broker to decline his commission, on the basis of a scruple they did not share. Neither should we expect impropiators or farmers to do anything other than realize the greatest possible return on their investments and leases. Good housekeeping demanded that impropiators and farmers (rapacious or otherwise) collected their tithe as efficiently and cheaply as possible.

It was estimated that by the mid-seventeenth century some 3,845 livings out of a total of 9,284 were held by lay impropiators. This figure of 41 per cent was exceeded in the diocese of Chester where 133 rectories of a total of 248 were impropiate, 'and those the best'. In some areas of the county the situation could be even worse; in Furness, for example, seven out of eight parishes were held by impropiators. Such a high degree of lay involvement in clerical livings inevitably determined the character of the Anglican ministry in the county. For Quakers it was also likely to influence the nature of the tithe disputes they were involved in. The degree to which impropiators were involved in Quaker tithe disputes is revealed by an analysis of the 509 first-recorded tithe disputes identified in Lancashire between 1650 and 1700. In the 448 cases where it was possible to identify the tithe-owner 152, or 34 per cent, involved impropiators. A further 168 cases, or 37.5 per cent, involved tithe-farmers. This category could vary from individuals leasing tithes for substantial periods (perhaps more correctly described as impropiators) to those who farmed the tithe on an annual basis, receiving a proportion of the tithe determined by the total recovered. Whatever the exact arrangement, these farmers were subject to the same economic pressures as

39 This is discussed in Morgan, 'The Quakers and the Establishment', 347–40.
40 Hill, Economic Problems of the Church, 117.
41 Ibid., 144; R.C. Richardson, Puritanism in North-West England (Manchester: Manchester University Press, 1972), 2.
42 'The unsatisfactory state of a great many of the clergy of the diocese was, in part at least, the result of this situation', Richardson, Puritanism in North-West England, 3. For some comments on the state of the Church in Lancashire, and efforts to remedy it, see Christopher Hill, Change and Continuity in Seventeenth Century England (London: Weidenfeld & Nicholson, 1974), 3–47.
impropriators, and we can speak of lay involvement of some 71 per cent of these initial sufferings. Nor should the total be left at that, for, in many of the 128 cases where clerics or clerical institutions were identified as owners, farmers were employed to recover tithe at source. This, for example, was true of the Dean and Chapter of Worcester who owned the tithe of the rectory and parsonage of Warton, six miles to the north of Lancaster. Although named as tithe-owners in the suffering records they collected through a number of agencies, variously described as ‘agents’, ‘farmers’, ‘attorneys’ and ‘impropriators’. Thus for the Quakers the collectors were men with motives little different from the impropriators or tithe-farmers mentioned above.

Table 4
Lancashire tithe sufferings, 1716

<table>
<thead>
<tr>
<th>Type of Tithe</th>
<th>Cases</th>
<th>%</th>
<th>£</th>
<th>%</th>
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<tbody>
<tr>
<td>Tithes in kind</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Impropriators</td>
<td>42</td>
<td>14.7</td>
<td>60.65</td>
<td>16.5</td>
</tr>
<tr>
<td>Farmers</td>
<td>24</td>
<td>8.4</td>
<td>47.35</td>
<td>12.9</td>
</tr>
<tr>
<td>Clergy etc.</td>
<td>27</td>
<td>9.5</td>
<td>32.35</td>
<td>8.8</td>
</tr>
<tr>
<td>(subtotal)</td>
<td>(93)</td>
<td>(32.6)</td>
<td>(140.35)</td>
<td>(38.2)</td>
</tr>
<tr>
<td>Tithes by warrant</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Impropriators</td>
<td>112</td>
<td>39.3</td>
<td>155.6</td>
<td>42.3</td>
</tr>
<tr>
<td>Clergy</td>
<td>51</td>
<td>17.9</td>
<td>55.8</td>
<td>15.1</td>
</tr>
<tr>
<td>(subtotal)</td>
<td>(163)</td>
<td>(57.2)</td>
<td>(211.4)</td>
<td>(57.4)</td>
</tr>
<tr>
<td>Church rates by warrant</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clergy</td>
<td>29</td>
<td>10.2</td>
<td>16.4</td>
<td>4.4</td>
</tr>
<tr>
<td>Totals</td>
<td>285</td>
<td>100</td>
<td>368.15</td>
<td>100</td>
</tr>
</tbody>
</table>

The involvement of impropriators and tithe-farmers in Quaker tithe sufferings in Lancashire is further emphasized by a detailed breakdown of all sufferings recorded for the county for the year 1716, the point at which the value of seizures and distrainments reached its peak. These data, extracted from the Quarterly Meeting Book of Sufferings and the Great Book of Sufferings, are presented in Table 4.\(^{43}\) In 1716, 62 per cent of all cases involving tithes were brought by impropriators and tithe-farmers, accounting for 72 per cent of the total value of the goods seized. If cases involving church rates are excluded, then the percentages are 70 and 75 respectively. These figures confirm the results of the analysis of first-recorded sufferings. Between 60 and 70 per cent of Quakers liable to pay tithes in Lancashire owed their tenth to a lay impropriator or tithe-farmer. The evidence for 1716 shows this group as being the most anxious to recoup their dues, and the most

\(^{43}\) LSF, Great Book of Sufferings, 14, pt. 1; LRO, Lancashire Quarterly Meeting Book of Sufferings, 2.
likely to use the summary procedures, which accounted for 163 (57.2 per cent) of all cases, 112 (39.3 per cent) of them brought by laymen. The importance of laymen in maintaining the high level of conflict between Quakers and the establishment over tithes is further emphasized by a comparative analysis of suffering data for 1738, the year in which seizures reached their lowest point.\textsuperscript{44} Impropriators and farmers accounted for only 49.4 per cent of all cases, of which only 15 per cent were brought using the summary procedures. The level of clerical activity was consistent with that recorded in 1716. It is at first sight in the failure of the lay owners to recover their tithe that we should seek the explanation of the decline in the overall value of goods and produce taken from Quakers in Lancashire at the end of the period 1700–1740.

Many factors worked to determine the vigour with which an impropriator or cleric might pursue his claim for the tithe. A revealing case study of the Prestons of Holker Hall, although dealing mainly with the period leading up to 1696, shows how important individual circumstance was in these cases. Thomas Preston of Holker leased the tithe of the parish of Cartmel, said in 1650 to be worth some £350 per annum, from the Bishop of Chester.\textsuperscript{45} This was common enough amongst the gentry in the North-West, many of whom leased the tithes of their own demense or of land near their estates. One estimate suggests that leased tithes could yield vast profits, while the more conservative B.G. Blackwood wrote that some families made ‘fair profits from impropriations’.\textsuperscript{46} For Thomas Preston tithes formed an essential part of his income; clearly little of the proceeds were diverted to the spiritual needs of the parishioners. In 1644 the people of Cartmel were described as ‘exceeding ignorant and blind as to religion’; some sixty years later, by which time the tithes had descended through marriage to the Lowthers of Marske, the ministry of the parish was still being described as inadequate.\textsuperscript{47}

Preston’s need to retain all his tithe, and to collect as much of it as possible, was dictated by continual financial pressure. In 1649, for example, he was forced to pay a composite fine of £1,592, which he attempted to recoup by increasing tithe payments in the parish. The response to this was a refusal to pay by over 100 of the parishioners.

\textsuperscript{44} See Morgan, ‘Quakers and the Establishment’, 377, table 6.
\textsuperscript{45} Lancashire and Cheshire Church Surveys, 1649–55, ed. Henry Fishwick (Record Society of Lancashire and Cheshire, 1, 1879), 141.
led by Thomas Atkinson, later a prominent Quaker in Cartmel. Preston's dire financial straits did not end with the Restoration; in 1667, when he arranged the marriage of his son, George, to the daughter of Sir John Lowther, he also negotiated a loan with the bride's grandfather. In addition to paying a portion of £2,000 Sir John Lowther lent Thomas Preston, 'the old man', £3,150 to redeem a mortgage on the Holker estate. The loan was to be repaid at £400 per annum for fourteen years, but Preston soon had difficulty meeting his payments, and the terms of the loan had to be renegotiated. It was during this period that Preston began what was to be a long battle between himself and his family, and the Quakers of Cartmel. Clearly he needed to ensure not only that the Quakers paid their tithe, but also that their bad influence did not spread to Anglican neighbours, some of whom must have been amongst the refusers of 1649. Thus the Quakers were to be made an example of, and 'he presented them in the King's Courts at Westminster and county court, whereby many suffered tedious imprisonments, spoil of their goods, and many wastes by his prosecutions'. He also sued Friends in the Wapentake court for the hundred of Lonsdale, and 'after that, by the advice of some moderate persons sued them in Cartmel court where the spoil was a little less'. In 1674, four years before his death, Preston gave up the lease of the Cartmel tithes to his son Thomas Preston the younger, who sued the Quakers in the court baron. The Friends challenged the legality of this proceeding and the competency of the court to hear it, 'upon which demmurrer the said Thomas Preston, farmer, brake furth into great wrath and rage and expressed himself at several times and places'. Preston's response to having his cheap, speedy and illegal method of ordering distraint for non-payment of tithe challenged by Friends was to proceed against them under the terms of the Conventicle Act of 1670, 'to get his Tythes out of the Goods which might be taken upon that Act'. His course of action revealed both his indifference to the Quakers' form of worship, and the primacy which economic matters took over the spiritual. Having sent his tithe gatherer and a neighbour to a Friends' Meeting at Height to act as informers, Preston confronted the Quakers as they left. He offered them a telling bargain

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50 LSF, Great Book of Sufferings, 3, pt. 2, Cartmel, 1676, 790. An almost identical version of this lengthy account of Quaker conflicts with the Prestons, taken from a manuscript in Cavendish House, is reproduced in *Transactions of the Cumberland and Westmorland Antiquarian and Archaeological Society*, n.s. 20 (1920), 246–51. The conflict is also detailed in Thomas Atkinson, *The Christian Testimony Against Tythes* (n.p.: no publisher, 1678), passim.

51 Beckett, 'Landownership in Cumbria', 275; LSF, Great Book of Sufferings, 3, pt. 2, 790. In 1676 Lancashire Friends received counsels' opinion from London confirming that court leet, court baron and other inferior courts had no jurisdiction in matters of tithe, and giving them guidance on how to challenge such proceedings: LRO, Yearly Meeting Minutes and Epistles, 1. 31–2.
he said this was his business with us to show us his civility, and to take our answer that if we would submit to the court at Cartmel and let him recover his tithe there, well, if not he would prosecute us so that he would root us out root and branch, foundation and generation, and that he would pull the [Meeting] house down over our heads and trail us in carts.

The Quakers' typically legalistic refusal, 'knowing it not to be according to the King's law to try cases of tithe in Cartmel court nor in any other inferior court', resulted in the conviction of 35 of their number for attending a conventicle.52

This conflict, fired by the intransigence of the local Quakers and the ire of Preston, was to continue throughout the 1680s and early 1690s, despite a general improvement in the Prestons' economic condition.53 As Preston sought (successfully) the judgement of higher courts against Friends, so the Quakers looked to divine intervention to counteract his prosecutions. Thomas Lower, son-in-law of the early Quaker leader Margaret Fell, wrote to London in 1686 that Preston, having celebrated a number of successful distrainst being carried out against Friends, 'being it seeming overcome with drink and spurring his horse, the horse threw him off and it was near half an hour before they could record life in him'. Lower added with un-Quakerly relish that 'his leg is broken in pieces and there is some danger and doubt of his recovery'.54 Preston, however, survived, and local Meeting records show that his continued prosecution of Friends was leading to a weakening of the testimony against tithes which was countered only with difficulty. When he died in January 1696/7 his estate, far from being overburdened with mortgages, brought his daughter and her husband, Sir William Lowther, a fortune of some £30,000.55 While some of Thomas Preston's good fortune may have been the result of generally improving economic conditions, part of it must have been due to efficient housekeeping and good management. In his workmanlike attitude towards the Quakers who refused to meet tithe demands he exhibited both these characteristics to the full. Nor is there any reason to suppose he was exceptional. At Holker his son-in-law, William Lowther, took full advantage of the 1696 legislation to press home his newly-inherited claims against the Quakers. By 1716 his wife, Elizabeth, was equally active in collecting tithe in her role as guardian to his son, Thomas Lowther.56

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53 This is detailed in Morgan, 'Quakers and the Establishment', 387-9.
54 LSF, Minutes of the Meeting for Sufferings, 5, 31/10/1686.
56 IRO, Lancashire Quarterly Meeting Book of Sufferings, 1, Cartmel Meeting, 25/8 1698; LSF, Great Book of Sufferings, 14, pt. 1, Cartmel Meeting, 1716.
The economic circumstances which forced families like the Prestons and Lowthers to pursue the Quakers through the courts for the recovery of tithe were compounded by the attitudes of the local Quakers themselves. For the majority of them, as we have seen, the annual round of tithing was the front-line of religious conflict. In Lancashire, possibly more than in any other county, refusal to pay tithes was taken as a badge of membership – Friends were required to submit testimonies of their clearness against payment which reveal strong underlying individual opposition to the tithing system, coloured with the eschatological tones of the earliest Quakers. The refusal to pay tithes was not simply a display of stubbornness; it was for Friends part of a greater missionary impulse to overcome the world through the strict maintenance of all parts of their discipline, relating to tithes, to oaths, dress and fraternization with non-Quaker neighbours. In 1698, as the increase in tithe seizure under the legislation of 1696 was beginning to take effect, Lancashire Quakers offered to the Yearly Meeting in London a complete restatement of the discipline then practised in the county. Friends urged that ‘the zeal of God’s house may more and more be kindled’, and that Friends’ love may more and more spring up and shine, that self-love and exaltation be mortified, and self cast out of the very suburbs belonging to the holy city, that the lamb may ascend to sit upon the throne in majesty and glory in the midst of his saints.

It was the persistence of this spirit in Lancashire well into the eighteenth century and its challenge by lay impropriators, rather than the spread of any laxity amongst Friends, which accounts for the pattern of tithe seizures and prosecutions which we have observed.

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59 LS FM, London Yearly Meeting Epistles Received, 1. 273.