

## Accounting History

# Hallowed treasures: sacred, secular and the Wesleyan Methodists in New Zealand, 1819–1840

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### Abstract

*John Wesley, the eighteenth century reformer, preached that regarding money, his Methodist followers should “gain all you can, save all you can and give all you can”. Methodist attitudes required user reflection and careful recording to ensure good use of money. This attitude towards the pecuniary challenges the sacred–secular dichotomy suggested by Laughlin (1988) and Booth (1993). The early Methodist missionaries in New Zealand provide an example where acculturation demands tempted men with a strong sacred focus to eschew secular accounting for their mission. Steeped in Wesley’s writings, Methodist culture and the Bible, however, their letters and diaries included regular stocktakes of barter goods and ledger accounts, suggesting economic accountability. When one missionary misappropriated mission money for personal ends, he was ostracised. Wesleyan Methodist missionaries’ dependence on their supporters required commitment to mission and stewardship of the mission’s ‘hallowed treasures’, but not a sacred–secular bifurcation which denigrated accounting tasks.*

**Keywords:** *Methodist; stewardship; accounting history; sacred–secular.*

The fault lies not in the money, but in them that use it. It may be used ill and what may not? It may likewise be used well. (John Wesley)

## 1. Introduction

Born in an English vicarage in 1703, John Wesley dedicated his life to Christian evangelism. However, once ordained, his fiery preaching was too direct for eighteenth century Church of England parishes and instead he was forced to preach the gospel in the highways and byways of England to “the industrious self-supporting workmen in town and country” (Parker, 1951). His primary message of grace was augmented by exhortation to encourage believer accountability for God’s gifts. He modelled stewardship by methodical recording of his use of time as well as money received and spent. This accountability tenet of John Wesley’s teaching, supported by Scripture<sup>1</sup>, co-existed with evangelism and became a key value in the Methodist Church which developed out of Wesley’s work.

This article considers the impact of Wesley’s ethos on Wesleyan Methodist missionaries to New Zealand from 1819, when the mission was first conceived; until 1840, when organized immigration transformed the culture, resourcing and management of the Mission as it evolved into a self-supporting Church. This period is a microcosm of pre-Colonial missionary endeavour, which established a value base for a nationwide movement recognized as an effective frontier/migrant religion (Davidson, 1997). Conclusions can be drawn about the potential impacts on core values when workers with a strong sacred focus interact with an unfamiliar, pagan society. These missionaries experienced acculturative stress typical to sojourners (Navara & James, 2002) which challenged their fulfillment of the Methodist mission. They were physically distanced from the English Methodist organizational structure; confronted with a pre-Colonial culture, an unwritten language and few provisions. Acculturation tempted the missionaries to evade accountability standards set by the church and themselves and, potentially, generated a sacred–secular division where one had not previously existed. The test of Wesley’s tenet of careful monetary stewardship was whether accountability maintained primacy, despite adaptive pressures.

The article analyses information in the New Zealand Methodist archives in Christchurch, which hold copies of letters written by New Zealand missionaries to the head office of the Wesleyan Methodist Missionary Society from 1820 onwards. Additionally, the Alexander Turnbull Library in Wellington holds a selection of missionaries’ personal records from the period studied. Further, John Owens’ research (Owens, 1969, 1973 & 1974) employing English documents, provided valuable background to the New Zealand held records, as did other contemporary secondary sources (for example, Strachan, 1853; Ward, 1872; Buller, 1878). Accounting records gleaned from missionary letters, diary extracts and reports enable assessment of whether these men resisted a sacred–secular approach to their accountability in their new setting.

First, this article furnishes the context of Methodist culture in the early

nineteenth century in order to illuminate the overview of relevant sacred–secular literature which follows. Sections four and five recount the Wesleyan Methodist Mission’s early development in New Zealand. The final section utilizes the nascent mission’s story to inform a discussion of emergent themes showing the challenge of acculturation. However, Wesley’s legacy of careful stewardship and inclusion of lay people in decision-making reduced sacred–secular tendencies, and acculturation debilitation was overcome by the core values of accountability and mission.

## 2. Methodist culture

As central religious belief systems are a key explanatory factor in understanding situated practice in churches, Booth (1993) is one who recommends that they be considered explicitly when investigating the accounting and finance functions in those organizations.

Kreander, McPhail and Molyneaux (2004) provided an immanent critique of Judeo–Christian values which includes an impetus to witness to God’s grace as well as stewardship of resources. This stewardship necessarily includes careful resource use, sharing with others and accountability.<sup>2</sup> The Kreander et al. (2004) framework is therefore helpful in identifying both the crucial nature of mission (“witness”) in the church and, through the concept of “stewardship”, informs accountability for the funding of that mission.

Although “witness” provides an important context for this study of missionary efforts, “stewardship” pervades the Wesleyan Methodist model. The personal practice and preaching of John Wesley on stewardship encouraged the careful use of all resources with no waste, so that as much as possible could be given back to God (Jacobs, 2005). On the use of money, he preached:

*Gain all you can, without hurting yourself or your neighbour, in soul or body, by applying . . . diligence and with all the understanding which God has given you. . . . Save all you can by cutting off every expense which serves only to indulge foolish desire, to gratify either the desire of the flesh, the desire of the eye, or the pride of life. Waste nothing, living or dying on sin or folly, whether on yourself or your children. And then give all you can; or, in other words, give all you have to God. (Wesley, 1956, vol.2, pp.309–27)*

Accordingly, reflection and careful recording of both time usage and monies spent was important and became a regular feature of English Protestant life in the seventeenth to nineteenth centuries (Walker & Llewellyn, 2000).

John Wesley, whose indefatigable preaching encouraged many converts, also had a gift for organization. He was a member of a religious society at Oxford University and such was the methodical habit in study and religious practice of Wesley and his friends that they were nicknamed “Methodists”. These habits and skills ensured organization of new converts into “Classes” or small groups for

fellowship and growth. A number of Classes comprised each "Society", the precursor to the Methodist parish. Lay people were used extensively in organization as the tendrils of Methodism spread amongst lower and middle socio-economic England. Classes allowed the Society to gather funds from participants at weekly meetings to meet the financial needs of the nascent church and society's poor (Methodist Federal Board of Education, 1967).

No mandatory subscriptions were enforced on Methodist supporters, but donations were to be based on Wesley's tenet of "gain all you can, save all you can, give all you can". As this was a voluntary subscription, it can be contrasted to the Islamic requirement for payment of the *zakat* (Zaid, 2004) and the Jewish Talmud's mandate that males make a half-shekel donation to support sacred ends (Fonfeder, Holtzman and Maccarrone, 2003).<sup>3</sup> Further, the use of laity in Classes and Societies reflected egalitarian ideals evidenced in Scripture.<sup>4</sup> Member-funding and lay involvement distinguished the Methodists from the Church of England model in the early nineteenth century (as shown in Laughlin, 1988).

This article considers whether these values were enough to avoid a sacred-secular divide suggested by Laughlin (1988) and Booth (1993) as being a tension between a religious entity's spiritual mission and concern with money, specifically in accounting terms. Irvine (2002) and Lightbody (2000) are among those who suggest that tensions between mission activities and the resourcing of that mission can be resisted and may be related to the situation in which accounting is practised. Kreander et al. (2004) suggest that modern day Methodism uses a term "applied faith" to describe the manner in which the sacred world is brought closer to the secular world of finance. This article will therefore summarize the debate to ascertain whether historical Methodist values evidence this dyadic metaphorical tension. Further, the experience of the missionary sojourners is related, to enable assessment of whether acculturation shock caused them to disdain key Methodist values in a bid to acclimatize to their new situation.

### 3. The Sacred and Secular debate

Laughlin (1988) draws on works by Durkheim and Eliade to describe the sacred and the secular in his model of the Church of England system. He perceives that objects that were once secular (worldly or material) can become sacred (or dedicated to a religious purpose) as they open communication "between the cosmic planes (between earth and heaven)" (Eliade, cited in Laughlin, 1988, p.24).

A sacred centre such as a church, synagogue or mosque defines the sacred world and is a place where followers can learn "appropriate" behaviour. This centre sanctifies its surroundings and encourages communication with the gods. However, Laughlin (1988), using an *a priori* structuralist dualism, argued that a continuing and overwhelming need to preserve the sacred means that resourcing

activities (deemed secular) are allowed to continue only when they do not interfere with the sacred. "Accounting, as part of the secular, is treated as irrelevant and secondary and must serve the spiritual goals of these organisations" (Booth, 1993, p.39–40). Laughlin (1988) and Booth (1993) therefore argued that the spiritual, as delivered by ordained clergy, is dominant and expert laity recognize their (secular) subservience, thus supporting the divide.

The concepts of sacred and secular could be used to describe tensions between the mission and funding that occur in many organizations which are not profit-oriented. For example, Hopwood (1984) describes a change in the public sector from an emphasis on public service to one obsessed with value for money and exhibiting newly poor behaviour. Previous social policies are now influenced by funding constraints.

However, in not-for-profit organizations, including churches, Jacobs (2005) posits that the sacred and secular paradox represents two extreme points on a spectrum of possible experience. The tension is much more complex and the sacred–secular classification is "at best, misleading, and at worst, inappropriate" (Lightbody, 2001, p.10). It is related more to perceptions and values than to the universal structures argued by Laughlin (1988).

The reasons a sacred–secular classification is inappropriate are at least three-fold and include a reduction in trust, an ethical schizophrenia and a diminishment of individuals' contributions. Firstly, naming mission/funding tensions as sacred and secular reduces trust between and within groups, especially when the laity feels excluded from sacred decision making in the church (Lightbody, 2003). The key role of laity in early Methodism has been noted. Further, the decision-making councils in early nineteenth century English Methodism were comprised equally of ordained and lay members, suggesting trust and a lack of division (Findlay and Holdsworth, 1921a).

Secondly, the perpetration of the sacred–secular classification encourages ethical schizophrenia. This is when "[p]eople know that consciously moral behaviour is expected of them in their personal lives but consider the monetary, material world to be an *amoral* realm" (Zinbarg, 2001, p.161). The bifurcation of religious activities as sacred and money, or accounting, as secular, encourages two sets of behaviours. It allows a Saturday or Sunday "religiosity" that supports justice, sharing, honesty; in short moral behaviour. Further, it encourages a Monday to Friday "efficiency" which puts self-interest ahead of such considerations as a fair wage, ability to pay for essential products and caring for the environment. Abdul-Rahman and Goddard, in their study of accounting practice in Islamic organizations, found a strong belief that the necessity of living holistically in accordance with God's wishes not only evidences moral behaviour, but as regards the sacred–secular divide means that "Islam does not concede the dichotomy at all" (1998, p.185). The clear example of Wesley's continued methodical study and

religious practice modelled to members through the Methodist Class system was to encourage believers to live consistent moral lives that would not support an ethical schizophrenia.

Thirdly, an assertion that money and accounting are secular and less important than the sacred can diminish individual contributions to the organization, especially if this constrains the effective practising of unique skills. The assertion that ordained clergy are dominant negates the beliefs in Christianity, Judaism and Islam that all humans are created in God's image and that individuals have different talents and abilities. Jesus saw His purpose as "to give life in all its fullness" (*The Bible*, John 10:10). Therefore, individuals must be encouraged to exercise their unique talents to achieve individual and organizational potential. The survival of the church organization depends on the continued support of its members. Lightbody suggests, "if we have no people, we have no church" (2003, p.131). Wesley's evangelistic methods, which involved meeting individuals where they lived and worked, meant that early Methodist church structures grew from the full involvement of all members.

Accordingly, while Laughlin's (1988) historical analysis of the Church of England in Britain suggested a sacred-secular divide in which accounting was irrelevant, this is not borne out in all religious organizations. For example, in a comparative study of Anglican parish practice in Australia, Irvine (2005) confirmed that secular management practices were important in aiding church growth and also to enable the church to account for its stewardship. Although Kluevers' (2001) study of Roman Catholic parishes produced a variety of responses, his conclusion was that many priests did not resist the secular, budgetary practices he surveyed. Lightbody (2000) in her study of a protestant diocese, suggests the classification of sacred and secular as "tenuous" and, further, Irvine's historical analysis of the Salvation Army found "there was no distinction between the sacred and the secular as money (and accounting) were seen as vital means for discharging stewardship responsibilities" (2002, p.5).

Likewise, Jacobs (2005) states that Wesley conceded no sacred-secular divide as he linked the use of money and its accounting to personal spirituality. John Wesley preached that money itself was not secular, but unwise use of it was. Money did not therefore become sacred<sup>5</sup> but, like other resources, required competent stewardship. Therefore, the early Methodist church was an organization in which stewardship requiring reflection and recording as an accountability mechanism was vitally important. It is likely that the perceptions and values held by members would not support a dyadic sacred-secular metaphorical divide. The central belief systems of mission (including the need to resource that mission) and accountability under the stewardship principle should support accounting techniques. Such technical procedures would facilitate reporting of members' ability to "gain all you can, save all you can and give all you can".

This paper considers the records of the early New Zealand Wesleyan Methodist Mission in order to assess whether this entity continued to emphasize key Methodist values. If, as an organisation growing out of Methodism, it exhibited a sacred–secular divide, it may imply a repositioning of one of Wesley’s central tenets, dissipation of his influence and a reassessment of Christian obligation. Further, as this church was effective in a dual role as both a mission and a colonial migrant church (Davidson, 1997), any bifurcation of the sacred and secular potentially impacted not only the Mission, but also a nationwide colonial movement at its inception. Accordingly, a description of the Mission’s conception and establishment with specific emphasis on the funding and reporting of that funding facilitates a discussion of mission and stewardship with regards the incident role of accounting.

#### 4. The Wesleyan Methodist Mission to New Zealand

Less than one generation after Wesley’s death in 1791, the Wesleyan Methodist Missionary Society was formally established in 1813 (Findlay & Holdsworth, 1921a) although the church had sent out missionaries on an *ad hoc* basis before this.

The Church as the sponsoring body held key Methodist values of mission and stewardship to be important. These were evidenced by frequent quoting of scripture in missionary journals, the establishment of theological colleges for training ordained preachers<sup>6</sup> and the expectation that missionaries were grounded in Biblical principles and Christian theology (Findlay & Holdsworth, 1921a; Kreander et al., 2004). Biblical injunction to proselytize was emphasized by the revivalists revealing a special emphasis towards missionary endeavour. Local preachers and probationary ministers in England were drawn to mission work and Owens (1973) describes those who came to New Zealand from 1822 onwards as “not notably different from other European settlers” (p.5), typical of missionaries generally and similar to their contemporaries who chose to stay in England.<sup>7</sup> Most missionaries had the practical skills necessary for a pioneering life; but the fact that their preparatory training was largely confined to reading the Bible, works of theology, missionary journals and Wesley’s sermons and other writings, limited their ability to comprehend a strange culture, a difficulty often compounded by a lack of skill with language. Religious conviction led them to venture to the unknown, facing privations and danger, yet their individual impetuses were complex and mixed. This article comments on the missionaries’ ability to live up to Wesley’s stewardship ideals within the mission system despite acculturation challenges.



#### 4.1 The New Zealand Mission suggested

Rev. Samuel Leigh, who was sent by the Wesleyan Missionary Society to serve in Australia in 1814, is remembered as the man who single-handedly gained permission and funding for the establishment of the Wesleyan Methodist Mission in New Zealand. Leigh was a close friend of Samuel Marsden;<sup>8</sup> they shared a great ability to plan missionary projects and were “unexcelled” in the arts of public propaganda (Strachan, 1853). Therefore, in 1819, Leigh seized Marsden’s offer of a free trip so that he could recuperate from sickness caused by overwork. Leigh was to encourage the Church Missionary Society workers in New Zealand and this provided his first experience of the Māori mission. Leigh’s horror when confronted with preserved heads and obvious Māori cannibalism confirmed that New Zealanders were more in need of the gospel than Methodist colonists in Sydney. Consequently, his campaign for the Wesleyan Methodist Missionary Society to augment the Church Missionary Society work began (Strachan, 1853). After six weeks in New Zealand, Leigh returned to Sydney and, still unwell, sailed for England for a complete rest in the following year (Owens, 1973).

#### 4.2 Mission to New Zealand declined

On his arrival in London, Leigh reported to the Mission Secretaries and requested he be re-deployed to New Zealand. His biographer informs us that his three superiors declined this request with the reply that: “with a debt of £10,000 we are not in a condition either to enlarge the old or undertake the establishment of a new mission” (Strachan, 1853, p.117). The Mission’s annual income was approximately £27,000 in 1821 and over-extension of the mission meant that planned spending was seriously curtailed (Conference Report from Wesleyan Mission Secretaries, 1821).

Unconstrained by a lack of funds, Leigh repeated his requests fruitlessly and finally, “in defiance of your £10,000” (Strachan, 1853, p.118), took his plan above the Wesleyan Methodist Mission Society’s Secretaries to the church’s governing body, where he “pleaded the cause of the New Zealand Savage with perspicuity and power” (Strachan, 1853, p.119). This body could not vote him any funds, but his plan to amass gifts in kind from interested members for barter in a cashless society, was approved.

Barter donations for Leigh’s cause were an effective solution as goods trade had been integral to early Sydney<sup>9</sup> and religious life<sup>10</sup> and the Society already provided rules on barter use in mission situations. Barter was to be registered in a mission book and held as common stock with a two-thirds favourable vote required before barter was expended. Further, copies of barter receipts and expenditure were to be sent to England each half year (Owens, 1974).

Strachan (1853) furnishes a catalogue of the tons of goods amassed for the New Zealand mission. It included ploughs, spinning wheels, spades, ironmongery



and, from Mr Holy, a hundred dozen knives and forks. From Newton and Chambers of Thorncliffe, grates, pots, kettles and sundries were donated to the value of £100. Manchester businesses gave prints and calicoes, wearing apparel, and “curiosities” (some over a hundred years old) valued at £500. One lady sent 100 wedding rings; while Birmingham donors provided copper, brass, saws, axes, pins, buttons and fish hooks. Finally, a Captain Irving from Bristol gave a large tent. Each donation, in cash or goods, was recorded in the Wesleyan-Methodist Magazine, a monthly publication distributed to all the Society’s members.

Leigh’s speaking tour of England had been helpful in dramatizing the financial difficulties of the Wesleyan Methodist Mission (Owens, 1973), as well as to equip the New Zealand endeavour. Notwithstanding, the Missionary Society later referred to a “disquieting criticism” of “floating missions” and admitted candidly that it was impossible to trace the disposal of several articles or to present an audited balance sheet of the transactions (Owens, 1973). Yet Leigh generated essential English support and supporters’ donating behaviour underpinned the Methodist core values of mission and stewardship enabling them to attain the goal to “give all you can”. Leigh achieved sufficient funding to sail to New Zealand in 1822.

#### 4.3. Establishment of the Wesleyan Methodist Mission to New Zealand

Aided by Marsden, Leigh purchased five acres in Whangaroa, near present day Kaeo in Northland, settling in spades, hoes, blankets and trousers (Strachan, 1853). A reasonable Māori population base, support from the local chiefs, coupled with access, proximity to the Anglican Church Missionary Society mission and arable land, confirmed the chosen site for the Wesleyan Methodist Mission. It had shortcomings, being the region of the *Boyd* massacre in 1809 as well as the habitat of two warring tribes, but it may be that the missionaries welcomed these challenges, following John Wesley’s words “we are to go to those who need us most” (Turner, 1872).

Ordained workers Nathaniel Turner and William White, and three other men who had offered themselves for the New Zealand mission, arrived throughout 1823. Now they could commence their pioneering work. First, a saw pit was dug and then a chapel and dwellings built. This was urgent as their only home was the tent from Captain Irving (Owens, 1974). Leigh succumbed to ill-health and returned to Sydney late in 1823 but the other five carried on. With bills and barter as funding, the mission also established a school as they began to evangelize the Māori.<sup>11</sup> However, despite interest from Māori in the Christian message, and a decline in cannibalism and infanticide due to the missionaries’ intervention, warring between tribes disrupted the mission throughout 1825–6. On a number of occasions, the missionaries’ wives and children retreated to the Anglican mission station whose workers also encouraged the Methodists to leave their post. In 1827

marauder Hongi-Hika<sup>12</sup> ransacked the mission station and the missionaries fled to Sydney losing approximately £2000 of property.<sup>13</sup>

The Wesleyan Methodist Missionary Society remained committed to New Zealand despite a lack of religious converts and, in 1828, three missionaries returned. Again a mission station was built, with Mangungu in the Hokianga area being chosen. White, one of the missionaries who had first arrived in 1823, had been appointed superintendent and, upon arrival, he threw himself into frenzied activity: raising stock, developing a timber trade and bartering with both Māori and traders. He also travelled widely, continually seeking new areas for the mission influence (Laurenson, 1972). By the end of 1840, the Methodist Mission had developed 19 stations – not all continually staffed – (Owens, 1973) and the mission was beginning to bear fruit. Records show hundreds regularly attended Sunday services witnessing the first Methodist Māori baptisms in 1831.<sup>14</sup> Māori were generally peaceable, had a great demand for printed religious literature and were actively involved in evangelism (Laurenson, 1972; Leigh to the Secretaries, 21 March 1829).

From this summary of the first years of the Wesleyan Methodist Mission in New Zealand, the men's records described in the following section provide a report on the manner in which they responded to acculturation stress combined with demands for accountability. This is against a background of incessant resource deficiencies, physical distance from the English base and continuing communication difficulties.

## 5. Acculturation challenges

The New Zealand mission's establishment engendered acculturation stress. Navara and James (2002) describe this as occurring when sojourners experience cultural differences in the accommodation, food, climate, economic, political and belief systems in their new country. Successful adaptation to a new environment may impel individuals to assimilate with the new culture, to withdraw from the host society or, where a high level of energy exists, to integrate by balancing flexibly both the new culture and the old (Navara & James, 2002). Missionary acculturation strategies of assimilation or withdrawal would challenge Methodist core values of mission and stewardship. Successful acculturation occurred when missionaries overcame language and cultural barriers and witnessed the Christian message effectively to the Māori. This section will therefore provide an overview of the challenges faced by missionaries in regards to stewardship, their reliance on English funding, and the manner in which they dealt with secular concerns.

### 5.1. Upholding the core value of stewardship

With regards to stewardship, Wesley had exhorted to “gain all you can, save all you can, give all you can”. This meant the missionaries, who had “given” by leaving

England for an unknown endeavour to cannibals, must rely on English supporters to “gain” and “save” all they could in order to support the missionaries, despite the distance that separated them.

Each of the men was to keep account of their expenditure as well as provide quarterly journal extracts and numbered letters to the Mission Society as evidence of reflection and recording of stewardship of their time, money and goods. Regular reporting to their supporters was also required. Such were the rigours in merely existing that the missionaries’ letters record difficulties in complying with these demands. In Leigh’s first year, when he boarded with the Anglicans, he had sent accounts six monthly (Leigh to the Rev. J. Taylor, 26 May, 1823). Once Whangaroa was purchased for a mission station, Turner comments that “no regular account of expenditure had been kept . . . nor had it scarcely been possible” (Turner to the Wesleyan Missionary Secretaries, 31 January 1824), acknowledging difficulty in complying with the central accountability tenet. It seems initial acculturation challenges meant the men chose to concentrate on establishing mission houses and stores before commencing stewardship reporting.

Mission activities, reliant as they were on the missionaries’ ability with the Māori language, also suffered in this early period. Once mission storage buildings were erected and the men were able to provide a complete listing of the receipt and use of 21 separate barter items, it afforded them “considerable satisfaction” (White & Turner to the Wesleyan Missionary Secretaries, 30 June, 1824).

From 1824 onwards, the Whangaroa letters provide an almost continuous six monthly inventory listing (an example is provided in Figure 1). Most detail opening and closing inventory and usage on provisions, travel, timber, labour and slave redemption (Turner to the Wesleyan Missionary Secretaries, 31 Jan, 1824; White & Turner to the Wesleyan Missionary Secretaries, 30 June, 1824; 31 Dec, 1824; White, Turner & Hobbs to the Wesleyan Missionary Secretaries, 30 June, 1825 & Turner & Hobbs to the Missionary Secretaries, 11 February, 1826). This key acknowledgement of the purpose of accounting records to fulfil stewardship demands suggests a continued lack of a division between sacred and secular tasks in the Wesleyan Methodist Mission in New Zealand.

Inventory listings achieved internal audit accountability between missionaries and provide an interesting insight to the “cost of living”. Given that initial instructions to the missionaries had included an injunction to “continue to regulate your expenses by as much of conscientious regard to economy as may be found to consist with your health and comforts and with the real demands of the work of God” (Owens, 1969, p.15), these stocktakes also demonstrate a cost-effective utilization of resources underpinning their stewardship. Further, letters requesting specific, highly sought after articles and advice to the Secretaries as to the best source from which to buy these, show the missionaries’ concern to be frugal and to follow Wesley’s advice to “save all you can”.

**Figure 1: Inventory listing from White to Mr. W.B. Briggs, 25 February, 1831**

	Shirts	Waistcoats	Coats	Blankets	Trunks	Books	Stationery	Tools	Other
Received from Post Jackson	20	100	50	100	50	5	10	20	0
Expended from Diet at Cape	10	20	10	5	1	1	2	2	2
Expended from same	10	20	10	5	1	1	2	2	2
<b>Total</b>	<b>30</b>	<b>120</b>	<b>60</b>	<b>105</b>	<b>51</b>	<b>6</b>	<b>12</b>	<b>22</b>	<b>4</b>

The following Table will show you, the number of each article, which has been disposed of for Provision, Labour, Travelling &c &c.

Provisions	4	1	53	5	5	2	24	1	2
Labour	9	1	5	9			50	10	1
Travelling	5	1	8		1		8	5	1
Timber for Building	1	1	3	1	2		1		
Furniture	3	1					5		1/2
For Building Shop	5	3	1	4	1	2	5		
Books to exchange Ships	1		8	1					2
Stationery to the Bishop	1		7				24		
Stationery to the Bishop	1		10						
Stationery to the Bishop	1		4	2			3	1	
Stationery to the Bishop	2		2	2			5		
Stationery to the Bishop	4	1							2
<b>Total Expended in 5 Months</b>	<b>39</b>	<b>8</b>	<b>80</b>	<b>24</b>	<b>11</b>	<b>8</b>	<b>61</b>	<b>27</b>	<b>28</b>

Another example of this frugality is provided by John Hobbs. As he and the other missionaries began to re-equip for New Zealand in 1828, the loss of personal articles in the Whangaroa retreat combined with the cost of living in Sydney for some months<sup>15</sup> meant each was personally indebted and sought help from the Society (MS-Papers-0710/2). Hobbs was concerned to resource the new mission adequately, although overwhelmed by the cost of this new mission and apologetic to his employer<sup>16</sup> (qMS-0961).

Stewardship and carefulness with money would therefore suggest the missionaries maintained a close alliance to Wesley's teaching. Extant records do not show whether the men attained Wesley's discipline in continual recording of time use, although extracts of diaries printed in the Wesleyan Methodist Magazine detail many activities in the Mission's cause. Acculturation stress was overcome

through integration as the missionaries: utilised the social capital available from nearby Anglican missionaries, maintained sporadic contact with the English Society, and continued their commitment to a strong cause. Further, as a small band of men who were virtually autonomous, they were accountable to each other as well as continuing to send diary extracts and letters to England. Reflection and recording that were vital to Wesley's concern for stewardship was encouraged.

A second consideration of this paper is the manner in which worldly or secular concerns of their endeavour impinged on the sacred mission the men had been sent to undertake. The following sub-section will consider how ongoing funding was achieved, followed by the manner in which accounting was perceived and the men's attitude to non-sacred activities.

### 5.2. Reliance on English funding

Despite the Missionary Society's support, the missionaries knew the New Zealand mission was "far more expensive than they could have imagined" (Turner & Hobbs to the Wesleyan Missionary Secretaries, 11 February 1826). Well aware that the Missionary Society could cut off funding at any time the missionaries' faith was tested. Findlay and Holdsworth (1921b) confirm that heavy expenditure in the rapidly expanding missions had far exceeded the expectations of the Society. The recorded cost from 1820 to 1827 for New Zealand (including establishment, over and above the barter) was £6,677 2s 7d compared to an expected £2,700.<sup>17</sup>

Unlike Sydney, the Methodist mission in New Zealand had few local European supporters in this period and was unable to generate any revenue to defray these costs. For necessities barter could not procure, the missionaries drew bills on the Wesleyan Methodist Missionary Society. Bills, or promissory notes, sufficed for money in a society where there was no bank, or currency. This duplicated the situation in Australia earlier in the century where merchants acted as bankers in a colony without banks or currency (Parker, 1982). Such bills had also been a part of commercial life in the United States during colonization, but Middleton notes "the procedure was really only feasible for merchants or persons dealing in large sums, usually overseas" (1996, p. 238). As the New Zealand missionaries dealt mainly with ships' captains, bills were readily negotiable, but the need for denominations that were suitable for the mission's purchasing needs<sup>18</sup> and creditworthiness were also issues.

Creditworthiness concerns are confirmed in a financial communication about the New Zealand District which provides a summary of the effects of another church mission, the London Missionary Society (LMS), dishonouring bills. An effective missionary was about to be jailed, other missionary institutions were maligned, and the LMS was still responsible for the debt, plus a hefty 50 per cent surcharge (Horton to the Missionary Secretaries, 23 October 1827). Should New Zealand drawn bills be dishonoured, the missionaries would be unable to continue



their sacred work. A ready acceptance of different appropriate funding methods and the need for high trust in missionary and Wesleyan Methodist Missionary Society relationships is expressed in Horton's letter:

I have too much confidence in the prudence and economy of the New Zealand Brethren, to suspect that they would lavish in superfluous objects the hallowed treasures of the Society and too high a respect for the honour and wisdom of the Committee to imagine that they would refuse their acceptance of their Bills. (Horton to the Missionary Secretaries, 23 October 1827)

There was an obvious interdependence between those funded by the Wesleyan Methodist Missionary Society, and the society (the funder), who themselves depended on sponsorship, donations and the prayers of their supporters<sup>19</sup>. This interdependence assumed continued adherence to key Methodist values of witness and stewardship.

### 5.3. Secular concerns and the sacred mission

Although Kluvers (2001) found some parish priests who did not want to be involved in secular, funding activities, the New Zealand Methodist missionaries required continuing funding and a Sydney agent for managing drawn bills. Consequently, they approached Rev. William Horton to be their treasurer. Unwilling to take this on because of his workload, he deemed himself to be their accountant for a period of two years only whilst they set up their own systems. Horton is an example of a man with a sacred focus and yet one who quite ably carried out the accounting and finance work for the fledgling missionaries. Once settlement brought improved financial systems in New Zealand, responsibility for overall finance was assigned to a local missionary.

A further example of the use of accounting by the missionaries was their personal ledger accounts with the Missionary Society, which were prescribed as the manner to claim stipends and living allowances. In letters to England the men included ledgers which included their stipendiary income, deducted mission running costs (paid for personally) and also incorporated Mission claims for personal items obtained for the missionaries from London or Sydney (for example, Turner & Hobbs to the Wesleyan Missionary Secretaries, 11 February 1826; Whiteley & Woon to the Wesleyan Missionary Committee, 28 January 1842<sup>20</sup>).

Nevertheless, in one case a concern for funds affected the men's sacred work. Their initial letters showed an eagerness to be totally devoted to the sacred mission, with White and Turner, in a letter to the Wesleyan Missionary Secretaries, stating "but we feel like men in bondage till we get more directly and regularly to our missionary work, viz. to preach Christ crucified etc" (30 June 1824). Leigh, some years later, underlined the pleasure the Committee would feel in his report of their work with a statement to the Secretaries that "the Brethren are labouring with all their might in the cause of our Redeemer" (3 February 1829). Yet the men

were not to buy land or engage in trading activities (Chambers, 1982) and these sentiments need to be set against the increased secular activities once the missionaries re-established at Mangungu.

Gittos (1982), in a biography built from William White's journals, recounts the timber mill which White (the superintendent) had built as a joint venture with Māori. The other missionaries were annoyed, abhorred 'secular drudgery' required in regards to the mill, and were quick to reveal the forbidden activities White was engaged in to the Wesleyan Methodist Mission's Secretaries. The rise in White's merchant-related activities suggested timber trading, although whether it was to secure long-term funding for the mission or White's personal gain has remained unclear. His biographer suggests White was convinced the early settlement could aspire to a theocracy, and accordingly, as in Islamic states today (Zaid, 2004), the sacred and secular would not be divided. However, White had purchased land on his own account suggesting a settler, rather than missionary, mentality. These actions, combined with accusations against him of adultery and falsifying the mission accounts, led to White being dismissed from the mission in 1838 and questions Gittos' (1982) reading of events. White had exceeded the bounds of "allowed secular" activities and was deemed no longer fit to be a Methodist missionary. His actions meant that he was effectively ostracized and he was omitted from historic commemorative plaques until relatively recently.

Although physically distant from the confines of the English Societies, the remaining missionaries continued to uphold the sacred concerns of the Methodist Church. They did not concede a sacred–secular divide except when secular activities outside of their allowed activities consumed the prime mission cause.

## 6. Discussion and conclusion

This history has described how men from a singular culture were able to integrate into early New Zealand. They provide insights into early accounting in a country which had colonial endeavours at the periphery and, at the end of the period considered, the inception of mass migration. Barter and self-sufficiency enabled men committed to a strong cause to strive towards organizational values of mission and stewardship (Kreander et al., 2004). Missionary establishment exertions during acculturation challenged their ability to achieve these goals, but the mission began to realize its potential once infrastructure was established.

Although this history has described a small group, it "adds to the range of possibilities, not only of what accounting is, but what it can achieve" (Irvine, 2005, p.234). A review of the Wesleyan Methodist Missionary Society instructions to all its missionaries, along with the construction of an image from their experiences reported in the Wesleyan-Methodist magazines over this period, show that it is likely the New Zealand experience is typical of a majority of early Wesleyan



Methodist missionaries. Their historic belief system as described by Kreander et al. (2004), Jacobs (2005) and Parker (1951), held no contradiction between the spiritual mission and stewardship, including the missionaries' obligation to account for resources. These findings are similar to Irvine's (2002) historical review of the Salvation Army but contrast to Laughlin's (1988) history of the Church of England. Consequently, the situated nature of sacred and secular divisions which are linked to values is confirmed.

The Methodist value base, emphasizing a culture of stewardship and witness to personal religious conviction meant the early New Zealand missionaries were prepared to evangelize Māori despite the challenges of establishing a mission in a new culture. Their continued links to the English Society, support of other missionaries and accountability to each other enabled them to overcome acculturation stress which affects sojourners.

Fonfeder et al. (2003) described the use of accounting in the Jewish Temple as integral to accountability in that system as they were in this Wesleyan Methodist chronicle. Therefore, comparing and contrasting the acculturation experience of other religious missionaries to New Zealand would further inform the manner in which different belief systems affect sacred and secular concerns, specifically accounting practices, when affected by acculturation challenges.

Despite suggestions that such mission-minded (or sacred) men would eschew secular accounting concerns (see for example, Laughlin, 1988), a strong commitment to both witness and stewardship meant the Methodist missionaries were totally familiar with the need for accounting for the mission. An example of a stocktake has been provided in Figure 1 and the men's personal ledger accounts described. However, where activities diverted funds unwisely, such as trading and personal land purchases, they were decried and the perpetrator punished.

These missionaries were an example of Wesley's call to "gain all you can, save all you can and give all you can". They had given everything in leaving the relatively safe English countryside for pre-Colonial New Zealand. They also attempted to save all they could and their letters would apologize for "unavoidable expense", when asking for more stores or advising of bills that had been drawn. Leigh's innovative barter funding also enabled the Wesleyan Methodist Missionary Society to "gain all you can" from English supporters. Donated resources were deemed "hallowed treasures".

This article has also used examples from early Methodism to show that the sacred–secular bifurcation is unhelpful in the way it can exclude laity, which were integral to the Society. Further, the encouragement of ethical schizophrenia and diminishment of the individual's contribution to an organization reflects experiences rather than an underlying sacred–secular structure. Wesley did not concede a sacred–secular divide, but preached that followers should live consistent moral lives where their talents and abilities could be used for each other and for God.

Reflection and recording of time and money usage highlighted not the evil of money and accounting, but the way in which resources had been utilized badly or well.

The early New Zealand missionary experience suggests that Wesley's influence was still strong, even though their work began more than thirty years after his death. Despite the rigours of New Zealand in the 1820s, the missionaries welcomed order, discipline and accountability. It was part of their Christian obligation. Accounting for the use of time and money was not always attained, but the necessity to do this was unquestioned as the Methodist ethos prized accountability to oneself, others, and most importantly to God.

## Notes

1. For example, the exhortation to give freely and cheerfully in 2 Corinthians 8: 7.
2. As shown in the Parable of the Talents Luke 19:6 and the story of Ananias and Sapphira in Acts 5:1–22.
3. The writer is grateful to one of the reviewers who highlighted these references.
4. For example, Galatians 3:24–28.
5. Wesley preached often on the New Testament exhortation that man cannot worship both God and money.
6. Only Anglicans were allowed to attend English universities at this time. Therefore, although John Wesley and the other reformists who founded Methodism were all ordained Anglican ministers, new converts wishing to become full-time ministers needed theological training. The church provided this from 1835, although affiliated academies existed before then (Owens, 1973).
7. The Anglican Church Missionary Society (CMS) initially sent artisans to “civilise” the Māori, before sending evangelists to convert them. This may have been because of a lack of ordained men willing to go (Glen, 1992), although King (2003) argues it was because the CMS believed Māori couldn't be converted before they were “civilised”.
8. Rev. Samuel Marsden, a CMS missionary in Sydney, preached the first Christian sermon in New Zealand in 1814 and was instrumental in establishing the Anglican mission in New Zealand.
9. Parker (1982) describes early Australian commercial barter involving current cash equivalents.
10. Fuglister and Bloom (1991) provide an example of barter use in a religious community.
11. White recounts the amazement of the Māori when the missionaries were preparing the ground and building the mission station. His comment was: “they think we work like slaves” (The Wesleyan-Methodist Magazine, 1824, p 57).
12. Hongi Hika, a Māori chief, defeated many tribes between 1821 and 1826, including Ngati Whatua and Ngati Paoa in the Auckland isthmus, due to superiority in musket power (Moon and Biggs, 2004).

13. This was 12 months supply of flour, blankets etc. and all the dwellings, schoolhouse, crops and livestock (Wesleyan-Methodist Magazine, 1827).
14. The term used in their reports was Sabbath service.
15. Sydney was widely acknowledged as an expensive place to live and local missionaries received greater allowances when posted there, but not the “visiting” New Zealanders (Findlay & Holdsworth, 1921b).
16. The Sydney Treasurer claimed at least £1,285 for New Zealand this period as 12–18 months of stores were taken across (Horton to the Missionary Secretaries, 23 October 1827; 15 February 1828; 27 March 1828; 7 May 1828.)
17. Leigh privately estimated the true cost per missionary at £500–600 initially and an ongoing cost of £300 per year (Strachan, 1853). For the five men employed this equates to a more realistic £10,000 over the Mangungu period.
18. A letter in 1842 from Rev. John Hobbs notes they were obliged to give “cheques” for any payments in excess of £1 yet the Wesleyan Missionary Society frequently provided much larger denominations making “cashing” (in a cashless society) awkward (qMS-0961).
19. They were anxious that supporters be acknowledged and numerous letters request this; for example, Hobbs to the Missionary Secretaries, 18 October 1827 and White to Mr W.B. Briggs, 25 February 1831.
20. This latter example is most tragic as it shows the balance owing of £167.15s 8d due to the Society by Rev. John Hewgill Bumby who had the misfortune to drown six weeks after his arrival in New Zealand. It was suggested his family could reimburse the Society for these costs.

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*Acknowledgement:* The author acknowledges the valuable assistance of Frank Paine and Marcia Baker, archivists at the Methodist Church of New Zealand. Further, the constructive comments and advice of Stephen Walker, Carolyn Fowler and David Davis, along with those of the editors and two anonymous referees, are appreciated.

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