

the trend of media history to argue that newspapers played an important role beyond merely reporting events, while readers themselves played an ‘active’ role in ‘consuming newspaper content’ (p. 9). As she argues, there was a ‘blurring of the line’ between the press as ‘facilitator of public discussion and the press as political mouthpiece’ (pp 251–2).

This comes across most strongly in the closing chapters which are the strongest in the book. Here, Scheopner argues that the press was influential in pushing the British government towards offering dominion status to de Valera in the summer of 1921 which they had been opposed to doing months earlier. Another pleasing feature is Scheopner’s analysis of political cartoons as well as editorials and columns, which enriches the overall consideration of the newspapers through the tumults of the time.

Indeed, the role of newspapers in the months leading into the Treaty negotiations are well brought out with controversies noted such as the *Daily Chronicle*’s reporting of a supposed conversation between the king and Lloyd George, engulfing press baron Lord Northcliffe in the eye of a political storm (p. 194), and *The Times*’s leaking of the settlement proposal given to the Irish plenipotentiaries on 3 December (p. 224). The imperial dimension is also used to good effect to contextualise press reporting on the diplomatic exchanges — as is the various newspapers’ stances on the position of Northern Ireland. The role of Jan Smuts in the talks before the Treaty negotiations is properly acknowledged, while by the end of the period surveyed, both the *Morning Post* and *The Times* concluded that Craig’s government would fare better dealing with its southern counterparts than the British government. Yet, for the *Daily Telegraph*, we read that the Treaty ‘will strengthen America in the belief in the essential sanity of the British political temperament and stimulate the tendency towards concord between the English-speaking nations’ (p. 230). Even the *Manchester Guardian* felt it would be regarded as a ‘symptom of the moral recovery of mankind’.

Such remarks would not, of course, bear the weight of the events which followed. Scheopner’s book, however, succeeds in illuminating the arguments and priorities of the various papers as they viewed the Irish question in British, imperial and wider contexts. A well-researched study, it will interest historians of Ireland and Britain more widely, as well as those engaged in the study of media history.

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SHADOW OF A TAXMAN: WHO FUNDED THE IRISH REVOLUTION? By R. J. C. Adams. Pp 336. Oxford: Oxford University Press. 2022. £65.00.

*Shadow of a taxman* explores a hitherto under-researched question: who funded the Irish War of Independence, 1919–21? This meticulously researched monograph offers novel insights into the subject, and in a wider sense Adams has uncovered a rich and fascinating story of contemporary politics, propaganda, peer-pressure and power.

Adams explains that the illegal and underground Dáil cabinet sought to fund the revolution through the sale of war bonds to subscribers at home and abroad. These were known as bond certificates that were liable to be repaid in the scenario that British forces had left Ireland and an independent Irish republic had become internationally recognised. Moreover, the War of Independence was internationally crowdfunded. The funds were primarily acquired from subscribers in Ireland and America, and the total sum raised exceeded expectations: £371,849 was raised in Ireland via the national loan scheme and almost \$6m was raised via the external loan schemes in America.

Most primary source records of the individual subscribers to the national or external loans have been destroyed or are otherwise currently inaccessible to researchers. However, Adams’s audit of the archival records has uncovered previously unresearched sources pertaining to both, including three registers of subscribers to the National Loan — pertaining to 1,605 subscribers from South Monaghan, 2,927 subscribers from Longford and 1,210

subscribers from East Tipperary — and records of 3,067 subscribers to the external loan from Manhattan. His painstaking efforts to cross-reference and match these records with other sources has produced large and rich sample of data.

The analysis of this data (which includes records of age, sex, religion and employment information, among other things) reveals a picture of the bond certificate subscriber body that challenges some of the previously held assumptions on the subject. The median age of subscribers to the national loan ranged from 45 to 48 in the counties surveyed, a finding that poses a challenge to the notion that a generational shift underpinned the rise in popular support for Sinn Féin in this period. By contrast, the subscriber base in Manhattan was predominantly ‘young, single immigrants in precarious living conditions’ (p. 224).

*Shadow of a taxman* provides an account of the process through which funds were collected, transported, spent and repaid. Adams explains that the organisers built on the foundations of former fundraising initiatives including the Catholic rent, repeal rent and home rule fund, and sometimes tapped into the organisational structure of contemporary organisations: piggybacking on their pre-existing reputational good-standing and sharing in the popular support that this afforded. The relationship between the Dáil mission and the Friends of Irish Freedom (F.O.I.F.) in America is the most significant example of this practice that is outlined in the work.

Adams details the measures that were taken to contend with legal and security issues associated with fund-raising a revolution within and without the contested region. Discrete and centralised organisation systems proved to be essential on all counts. But the illegal and underground nature of the enterprise posed different challenges at home than it did abroad, and the solutions to overcoming obstacles varied accordingly.

There were more physical and immediate challenges to the security of funds raised in Ireland which required more practical solutions. National loan subscriber records and publicity materials were actively pursued by police in Ireland to be used as evidence of criminal wrong-doing to penalise those involved in organising or simply making financial contributions to the scheme. For this reason, hiding places, escape routes and alarm bells were introduced to protect funds, records and those involved in response to police raids of Sinn Féin clubs and the private residences of prominent members in Ireland. In America, careful wording — reference to ‘bond certificates’ that would later be exchanged for real bonds — was sufficient to circumnavigate the legal impediment to the Dáil mission of raising funds for an Irish republic that was not yet recognised by the U.S.

A common theme running throughout the book is that raising support was as important as raising funds. Organisers expected that the act of purchasing a bond would generate a sense of commitment to, and belief in, the cause. As such, it was their intention from the outset to raise the funds they needed from as many people as possible. Bond certificates were sold in various denominations, including those small enough to meet the needs of the least wealthy subscriber. For this reason, National Loan bond certificates were available from £1 and external loan bond certificates in America for \$10.

Another theme that emerges throughout the work is that bond sales records were viewed to represent a tangible indication of popular support. Moreover, the successful securing of subscribers to the national and external loans was understood to imply legitimacy; the air of which had a snowballing effect on the outcome of the enterprise, although, peer-pressure (or manipulation) is revealed to have played a role in getting the ball rolling initially. For example, decoys in the audiences at fund-raising events would be planted to promise a first — and, often generous — donation to the pot, figures of funds raised to date could be exaggerated in promotional materials, and door-to-door canvassing proved an effective mechanism for converting prospective donors into willing subscribers.

Finally, propaganda and power battles are a prominent feature of the work. Successful fund-raising drives are shown to have been a significant propaganda asset for the Dáil. Records of subscribers were referenced by the Dáil mission in America to pursue outcomes they believed would be favourable to their cause — up to and including meddling in U.S. elections. The fact that their fund-raising success was a source of concern for their rivals and opponents is evident in Adams’s account of the propaganda war that unfolded. The clergy are shown to have been influential characters throughout; their support proved to be

a powerful catalyst for the raising of funds, and, in a more practical sense, their elevated status essentially provided a cloak of invisibility under which funds could be hidden and transported without impediment. In summary, this work is highly accessible and pleasingly free of jargon, so should find broad appeal well outside of the discipline of economic history.

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KILMICHAEL: THE LIFE AND AFTERLIFE OF AN AMBUSH. By Eve Morrison. Pp 292. Dublin: Irish Academic Press. 2022. €19.95.

Eve Morrison's *Kilmichael* is an important study of the eponymous ambush, its contested memory and its historiography. On 28 November 1920 an I.R.A. column commanded by Tom Barry ambushed Crown forces at Kilmichael in west Cork, killing sixteen. Three I.R.A. volunteers were killed. In bloody accounting terms, this grim toll makes Kilmichael the most successful republican military action of the War of Independence. Controversy in its immediate aftermath over what exactly happened at Kilmichael was not unusual, and neither was subsequent dissension amongst old comrades. Since the late 1990s, however, there has been an extraordinary focus among historians on the minutiae of who did what at Kilmichael, and on how the story has been told: it is a battlefield in a wider historiographical conflict about the nature of the Irish Revolution and the writing of its history. Ironically, the point of broadest accord on Kilmichael, and one to which Morrison subscribes, is that it is impossible to establish precisely what transpired. As Morrison shows, people's memories are fallible, and when those memories are of individuals' experiences of chaos and carnage, they are especially likely to produce inconsistent accounts.

Disagreement centres on the narrative popularised by Barry's 1949 memoir, *Guerilla days in Ireland*, that crown forces staged a false surrender which cost Volunteer lives and forced him to take no prisoners. Alternative versions circulated before and after, without rivalling the renown of Barry's *Guerilla days* account. Peter Hart's 1998 book, *The I.R.A. and its enemies*, dramatically challenged this dominance. Hart queried not just the accuracy of Barry's evidence, but his integrity. Hart condemned Barry for leading a massacre at Kilmichael. Furthermore, Hart linked I.R.A. actions at Kilmichael and the killings of thirteen Protestants in west Cork over a few days in April 1922, presenting them as atrocities. While *Guerilla days* and the popular ballad 'The boys of Kilmichael' had fixed the ambush in public memory long before Hart's emergence, his airing of the 1922 attacks was badly needed. But both Kilmichael and the 1922 killings, which Hart characterised as sectarian slaughter, were exceptional events. Heightening tensions, his loaded language and more questionable conclusions (about 'serial killers' and 'ethnic cleansing', for instance) were appropriated by high-profile opponents of the 1960s–1990s iterations of the I.R.A. Hart 'could have made more of an effort to distance himself', suggests Morrison (p. 155). Hart slayed sacred cows, but his sensationalism took from his brilliance, enabling caricature by champions and critics alike.

So, there are wider political dynamics at play in the disputed history and legacy of Kilmichael, and some critics of Hart have argued that his revisionist questioning of the received knowledge of traditional nationalism was part of a project to undermine the republicanism of the 1990s–2000s. While acknowledging that 'significant cohorts of the Irish population' are comfortable with the complexities of Irish history, and that the 'real living memory of Kilmichael and the Irish revolution' (p. 175) is insightful, Morrison declares that Barry's false surrender story was 'what most people wanted' to believe, as opposed to confronting a 'merciless' reality (p. 130). The remembrance of freedom fighters was not always hagiographic and sometimes embraced clear-cut brutality, however. A case in point was the ruthlessness of the I.R.A.'s second most successful ambush of the war, at