

**Margaret M. Condon and Evan T. Jones (eds.), ‘Bristol 1463: View of Account of Thomas Gibbes and Robert Strangways, customers, 29 September 1462 to Easter [10 April] 1463’ (University of Bristol, Research Data Repository, 2019)<sup>1</sup>**

## Introduction

The two items calendared below are final accounts produced in the Exchequer at two distinct stages of the audit of the customers’ particulars. ‘Views of Account’ are half-year summary statements of income and expenditure in any particular port. Although the taking of Views became common in the early fifteenth century, they were not always required. Customers appearing for audit in Easter term might simply be re-summoned to present their full year account in Michaelmas term. Yet the Exchequer often chose, particularly for important ports, to obtain the half-year statement. The Exchequer clearly found views useful as an interim report. It also determined the *manner* in which customers would be summoned to present their full account.<sup>2</sup> When summoned to provide a view of their accounts, the customers brought in their written-up books and vouchers for the Exchequer’s perusal at Westminster. Afterwards they took all the documentation back to their home port. At the end of the accounting period, which was commonly at Michaelmas (29 September), but could, particularly in Edward IV’s reign, vary widely, all the accounts would be fully updated, with the incorporation of the post-Easter information.<sup>3</sup>

Views of customs accounts are found as original documents in the very defective series of *Bille* (E207) and among the customs particulars (E122). As Stuart Jenks notes, the latter distribution is an archival error. Properly speaking, all the documents belong on the *Bille* files.<sup>4</sup> The text of the Bristol View of Account for 1462-3 is taken from an official copy of the original prepared by the Exchequer’s auditors. The original view would have been forwarded to the King’s Remembrancer’s Office to be filed on the *Bille*. That presented here is the version enrolled on the King’s Remembrancer’s Memoranda Rolls (E159).

For those interested in Bristol’s fifteenth-century discovery voyages, one particular view of account has long held value. This is the view of account of Arthur Kemys and Richard ap Meryk, customers of Bristol, from Michaelmas 1497 to Easter 1498.<sup>5</sup> It includes a reference to a payment of £10 due on 25 March 1498 to ‘John Calbot, a Venetian, late of the town of Bristol’. This was a half-yearly instalment of the pension of £20 p.a. due to the explorer. In December 1497 this pension had been granted by Henry VII to John Cabot (Giovanni Caboto) for his discovery, or re-discovery, of the ‘New Found Land’. The reference has long been used

<sup>1</sup> The National Archives [TNA], E159/240 Eas 3 Edw. IV, Fines etc., dorse. This transcription is an output of the ‘Cabot Project’ (University of Bristol 2009-), funded by Gretchen Bauta, a private Canadian benefactor, and others.

<sup>2</sup> Stuart Jenks, ed., *The London Customs Accounts 24 Henry VI (1445/46)* (Quellen und Darstellungen zur hansischen Geschichte, N.S. 74, Hansischer Geschichtsverein, Cologne, 2018), pp. xxxi-xlv. Jenks’s discussion includes two views in full transcript, which are then worked out in detail, with explanations both of process and of subsidiary documents. Customers who had appeared but were not required to make a view received postponement (*dies datus*) until their full account was due; customers making a view would be summoned to their full account by a writ of distraint directed to the appropriate sheriff.

<sup>3</sup> ‘Vouchers’ is a general term for supporting evidence. It includes tallies, written receipts, and warrants sent to the customers by the Crown, ordering payments or other actions. If a customer had changed in the interim, the old account would be closed and a new one opened.

<sup>4</sup> Jenks, *London Customs Accounts 24 Henry VI*, p. xxxiii.

<sup>5</sup> TNA, E122/20/11. Extract printed in Latin, with translation, H. P. Biggar, *the Precursors of Jacques Cartier, 1497-1534* (Ottawa, 1911), pp. 25-7; the whole document translated George Edward Weare, *Cabot’s Discovery of North America* (London, 1897), pp. 333-6; and the Cabot entry alone in translation, together with an extract from the so-called Cabot Roll, in J. A. Williamson, *The Cabot Voyages and Bristol Discovery under Henry VII* (Hakluyt Society, 2<sup>nd</sup> Ser. Vol. 120, 1962), pp. 218-9.

as evidence that Cabot's pension was actually paid. The fact that he was described as 'late' (nuper) of Bristol at the time the view was conducted implies that the explorer had already departed on his multi-ship expedition of 1498. The pension itself would most likely have gone to his wife, living in their rented house on St Nicholas Street.<sup>6</sup> The view itself commenced on 21 May 1498, but was probably not completed until early June.<sup>7</sup> Other evidence suggests that Cabot's expedition departed in early May 1498.

## Text and Comment

In the 1460s, accounting periods for the port of Bristol were often too short for a view to be appropriate. Exchequer practice was that a full six months from the commencement of an account should elapse before a view was required, and allowed flexibility in the date of summons if an account did not run conventionally from Michaelmas to Michaelmas.<sup>8</sup> Full year Bristol accounts were enrolled only for 1461-2, 1462-3, and 1464-5, in each case for accounts running from Michaelmas to Michaelmas. From April 1468 to April 1471, timely audit of the Bristol accounts was interrupted by the rebellion and unrest associated with one of the most disruptive phases of the 'Wars of the Roses', including three major battles and the temporary restoration of Henry VI as king.<sup>9</sup>

The view of account calendared here [Table 1] is typical of the type. While it includes very little usable detail concerning the volume or nature of trade, the view would have informed the Exchequer about revenue raised to date, and about cash flow. In particular, the view would have revealed whether there were any unexpended monies on which the Crown could draw to meet its obligations. In Bristol, at Easter 1463, there were none. The customers' expenditure was greater than the income for which they were responsible. In part this was because their allowed expenses included a discretionary reward, supplementary to their fees, that they had received for their labours during the previous accounting year.

As a document, the view has much in common with a declared account. The customers freely charged themselves [*onerant se gratis*] with total sums received by way of duty. Yet, while their declarations indicate the amount collected on the differing types of duty, they did not break those receipts down further. Detail was reserved for items of expenditure – such as the officers' own fees, as well as pension payments, fees, gifts or other charges that the Crown wished to be paid out of the customs revenues collected in Bristol. Such claims for allowance were subject to audit at the time of the view.<sup>10</sup>

Although the primary purpose of the view was to assess the Crown's financial position, requiring customers to go through the process was probably seen as having other benefits too. In particular, it would have compelled the customers to make up their ledgers, and gather together any vouchers – tallies, receipts, and warrants – that were the supporting evidence for their expenditure. These were later presented again at the final audit for the full accounting period, which on this occasion ended at Michaelmas 1463, together with the ledger fully made up to the same date, and all supporting evidence. At the conclusion of the main audit, the

<sup>6</sup> Evan T. Jones and Margaret M. Condon, *Cabot and Bristol's Age of Discovery* (Bristol, 2016) pp. 76-7, including a photograph of the 'Cabot' entry on the so-called Cabot Rent Roll.

<sup>7</sup> A short paper authored by Condon and Jones is in course of preparation: Margaret M. Condon and Evan T. Jones, 'Bristol 1497-8: View of Account of Arthur Kemys and Richard ap Meryk, customers, 29 September 1497 to Easter [15 April] 1498: a new translation of a "Cabot" document' (University of Bristol, Research Data Repository, forthcoming).

<sup>8</sup> Jenks, *London Customs Account 24 Henry VI*, pp. xxxi-ii.

<sup>9</sup> For periods of account and dates of audit, Stuart Jenks, *The Enrolled Customs Accounts 1279/80-1523/4, Part 9* (List and Index Society, vol. 341, 2011), pp. 2300-4.

<sup>10</sup> The audit process on claims made at view is worked out with specific examples in Jenks, *London Customs Accounts 24 Henry VI*, pp. xxxv-xlii.

Exchequer retained all the customers' particulars, as well as the controller's roll, consulted at final audit as a check on the customers' accounts. Nevertheless, requiring customers of important ports to present their accounts for inspection halfway through the year might have been seen as a way of ensuring that they were doing their job properly. It would also have made fraud or embezzlement by customs officers a little more difficult. In years in which they were 'cash rich' a journey to Westminster also provided the customers with an opportunity to transfer monies into the Exchequer. And a mid-year visit to London could be used to encash tallies charged on them for the royal household or to pay fees to London-based officials.<sup>11</sup> This might have included the three justices (see below) who were to be paid in 1462-3 from the customs revenues collected in Bristol: only one of them had received monies before the close of the half-year's account.

While views contain much less detail than particulars of account, they are not without value – especially when the particulars themselves have not survived. Views are most useful when read in tandem with the final account after audit [Table 2]. That is because while the final account reveals how much duty of different types was collected during the *entire* accounting year, the view can show how much of that was accrued during the *first half* of that year. This makes it possible, for example, to determine when most of a given type of duty was paid. And from this it is possible to infer something about the timing and composition of a port's trade.

The view includes a figure for 'petty custom', levied on all exports of cloth of assize and, at a rate of three pence in the pound sterling of value, on imports and exports by aliens. In Bristol during this period, alien merchants typically came from Castile, Portugal, France and the independent Duchy of Brittany.<sup>12</sup> The full year account shows that not much cloth was exported by aliens this year – and that indeed is a general feature of Bristol's trade, which was mostly in the hands of her own merchants. Because of the supplementary charge on aliens, and because they paid 2s 9d per cloth customs rather than the 14d levied on denizens, it is not possible to provide a precise figure for woollen cloths exported between Michaelmas 1462 and Easter 1463. The view does, however, indicate that the bulk of cloth exports for the full year 1462-3 occurred after Easter. This imbalance is not surprising. Fine woollen 'broadcloth' was England's chief export and was used to purchase wine in Lisbon and Bordeaux, and olive oil and luxury goods such as fruit and spices in Lisbon.<sup>13</sup> These goods constituted the most important part of Bristol's import trade and the traffic was seasonal in nature. The figures suggest that some at least of Bristol's great ships exited the port between mid-August and late September 1463 carrying cloth. In the mid 1460s, Lisbon appears to have been the principle destination for Bristol ships, England's traditional trade to Bordeaux having being disrupted by the loss of Gascony to the French in 1453.<sup>14</sup> In either Lisbon or Bordeaux, English cloth would have been exchanged for the new wine produced after the grape harvest.

<sup>11</sup> Customers were not usually *required* to make such cash transfers at the view, and might retain monies in Bristol until to end of their accounting period, to meet anticipated expenditure: Jenks, *London Customs Account 24 Henry VI*, pp. xxxii.

<sup>12</sup> Between 1467 and 1489 Castilians paid customs dues at denizen rates although both customs particulars and enrolled accounts usually distinguished Castilian trade (de Hispania and variants) from that by the subjects of the Crown (denizens): see Wendy Childs, *Anglo-Castilian Trade in the Later Middle Ages* (Manchester, 1978), pp. 52-5.

<sup>13</sup> E. M. Carus-Wilson and Olive Coleman, *England's Export Trade 1275-1547* (Oxford, 1963), esp. pp. 15-16, 123, 139. For Bristol specifically, see: E. M. Carus-Wilson, 'The Overseas Trade of Bristol' in Eileen Power and M. M. Postan, *Studies in English Trade in the Fifteenth Century* (London, 1933), pp. 183-246.

<sup>14</sup> For Bristol's trade in the mid 1460s see: Evan T. Jones, 'The Shipping Industry of the Severn Sea' in Evan T. Jones and Richard Stone (eds.), *The World of the Newport Medieval Ship* (University of Wales Press, 2018), pp. 145-7; Margaret M. Condon and Evan T. Jones (eds.), 'Bristol 1465: Particulars of Account of Thomas Gibbes and John Senecele, customers, 29 September to 28 November 1465' (University of Bristol, Pure, 2016), <http://hdl.handle.net/1983/ba60788a-89e1-492f-a826-3db8a7e17332>; Margaret M. Condon and Evan T. Jones (eds.), 'Bristol 1465-6: Particulars of Account of Thomas Gibbes and Robert Strangways, customers, 28

The same imbalance in quantity of cloth exported in the two main periods of account is true also of 1460-61, although trade that year is likely to have been disrupted by the civil war that placed Edward IV on the throne. In 1465-6, a year in which the partial survival of particulars enables a comparison to be made despite an irregular accounting period, the export of cloth was divided more evenly between Michaelmas and 10 April, and from 11 April of the end of the accounting year.<sup>15</sup>

It is not possible to learn much about Bristol's trade from the figures for tunnage and poundage given in the view. Totals from the two different duties have been amalgamated – tunnage on wine and poundage on any goods not subject to 'specific' duties. The total revenue collected between Michaelmas and Easter, represented just over a third of the sum collected during the whole year.<sup>16</sup> As with the export of cloth, this suggests that the greater part of Bristol's trade in 1462-3 took place between Easter and Michaelmas 1463.

The second document [Table 2] is a calendar of the receipts section of the enrolled account for Michaelmas 1462-3. This is the final summary account for Bristol for the year after audit in the Exchequer. The figures subsume all the totals presented for the Easter view. In the final summation, these were amalgamated with those for post-Easter trade. We have printed with minor reformatting the summary compiled by Professor Jenks and published by him as part of his multi-volume *Calendar of Enrolled Customs Accounts*. All footnotes, however, have been added by the editors. It should be noted that the first part of Jenks's abstract of receipts details volumes/values of trade. These were not included in the view, but *were* included in the final account. The trade totals provided in the enrolled accounts are especially valuable when more detailed particulars are lacking. That was true for most years of the fifteenth century and was true in 1462-3. The short '*Summa totalis conjuncta*' at the end of Jenks's calendar entry gives yields of individual duties, and the total. These summaries of duty are the only figures that are compatible with the view, and it is these figures that should be used for comparison. Our footnotes break the totals down further in order to facilitate that comparison.

Despite its shortcomings as a snapshot of trade, the view has added value through its listing of expenditure, explaining some of the more opaque details of the enrolled account.<sup>17</sup> The enrolled account notes allowance to the customers of five tallies, for which no date is given, totaling £172. Of this, £110 must be the reward to the two customers and controllers listed in the view. Moreover, the enrolment shows that a further payment of £93 6s 8d was made into the Exchequer on 31 October 1463. It is known that audit was conducted promptly on the full-year account, taking place in Michaelmas term 1463. Without the view, it might not be obvious that this sum is the reward to the customers for 1462-3, and required specific authorisation by the Exchequer. Both accounts notice payments to Richard Neville, earl of Warwick, taken from income received from tonnage and poundage. In November 1461, revised by an indenture of February 1462, Edward IV confirmed Warwick's appointment as 'keeper

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November 1465 to 14 May 1466' (University of Bristol, Research Data Repository, 2019), <https://doi.org/10.5523/bris.1iermz7birqv22vbhsybu8ccam>.

<sup>15</sup> Base figures in Jenks, *Enrolled Customs Accounts*, pp. 2299-2300, 2302-3 modified for 1465/6 by the Excel database in Margaret Condon and Evan T. Jones, eds., 'Bristol 1465-6: Particulars of Account of Thomas Gibbes and Robert Strangways, customers, 28 November 1465 to 14 May 1466' (University of Bristol, Research Data Repository, 2019): <https://doi.org/10.5523/bris.1iermz7birqv22vbhsybu8ccam>

<sup>16</sup> Neither the view, nor the enrolled account, notices the sleight of hand by which Edward IV, and the customers in his name, collected these duties. Until 1465, when parliament regularised the situation by granting the subsidies to Edward IV, the authority for the collection was the limited lifetime grant made to Henry VI in 1454 – despite the fact that Edward had replaced Henry VI in 1461. Stuart Jenks, *The London Customs Accounts 1461/2 to 1464/5* vol. 74.iii.1 (2016), pp. vii-viii: <https://www.hansischergeschichtsverein.de/>. The author's name should be used as the search term to locate this electronically published book.

<sup>17</sup> Jenks does not include expenditure as such in his calendars, although he does include, in considerable detail, items declared as receipts but then allowed as exemptions by virtue of prior Crown grants as, for example, in the Bristol accounts of 1465-6.

of the seas'. Warwick had held this office under Henry VI and was now re-appointed for three years, taking income of £1,000 a year from tonnage and poundage throughout England. When first appointed 'keeper of the seas', Warwick had been permitted to nominate the collector of tonnage and poundage in Bristol. This would have allowed him to take without deduction that portion of his fee arising from those designated customs dues collected in the port, and to receive them by the hands of one of his own estate officials, Daniel Sheldon. By 1462, the collection was once more the responsibility of the regular customers, albeit Robert Strangways was of the earl's affinity and would thus have been expected to operate in his patron's interest.<sup>18</sup> The view shows the payment to Warwick of one hundred marks (£66 13s 4d) due at 2 February 1463; three further payments followed after Easter, to a total for the year of £120 18s 8¼d.<sup>19</sup> The view includes part payment of fees and a reward to Robert Danvers, a justice of the Common Pleas, assigned on the revenues of the port. The enrolled account includes further payments to two other justices, Richard Choke and Richard Bingham. The enrolled account reveals something that could have been predicted from the earlier view: there was no money to spare. In Bristol that year the expenditures required exceeded the income from customs duties actually collected. One consequence was the justices received only part payment of sums due them.<sup>20</sup>

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<sup>18</sup> Michael Hicks, *Warwick the Kingmaker*, pp. 250-1, 257; Peter Fleming, 'Politics and the Provincial Town', in Keith Dockwray and Peter Fleming, eds., *People, Places and Perspectives: Essays on Later Medieval and Early Tudor England* (Stroud, 2005), p. 87. For Daniel Sheldon as the Warwick-appointed customer in Bristol, Margaret M. Condon and Evan T. Jones, eds., 'Bristol 1461: Particulars of Account of Thomas Gibbes and Robert Strangways, customers, 26 March to 29 September 1461: Introduction' (University of Bristol, PURE, 2016), p. 2.

<sup>19</sup> Table 1; TNA, E356/21, rot. 31d; E368/236, States and Views Mich 3 Edw IV, rot. 6r, d; E159/239 Brevia Directa Trin 2 Edw IV, rot. 6.

<sup>20</sup> Table 1; TNA, E356/21, rot. 31d; *Cal. Patent Rolls 1461-1467*, pp. 14, 94.

**Table 1: View of Account of Thomas Gibbes and Robert Strangways, customers, 29 September 1462 to Easter [10 April] 1463<sup>21</sup>**

Accounting for half a year and eleven days

RECEIPTS

Petty custom £36 10s 6½ d

Tonnage and Poundage £135 15s 8¼d

Total Charge £172 6s 2¾d

OF WHICH

To the customers' fees, pro rata on £6 13s 4d per year : 37s 2¾d<sup>22</sup>

To the fee of the controller [*John Donne*] pro rata on 100s per year : 27s 11¾d

To Richard [*Neville*] earl of Warwick as Keeper of the Seas, from tonnage and poundage to the feast of the Purification [2 *February*] by an indenture shown at this view : £66 13s 4d

To Robert Danvers one of the justices of the Common Pleas, by an acquittance shown : £20

To Richard Alberton and John Donne [*ie the controllers 1461-2*] by a tally raised 29 October 1462 of their reward : £16 13s 4d<sup>23</sup>

To the said collectors by another tally raised 16 November 1462 for their reward [*for the previous year*] : £93 6s 8d

And they are in superplus [*excess of expenditure over income*] : £27 12s 3¾d

<sup>21</sup> TNA, E159/240 Eas 3 Edw. IV, Fines etc., dorse. Images (IMG 1247-8) at <http://aalt.law.uh.edu/>, under reference and date.

<sup>22</sup> The £6 13s 4d annually covered the fees of both customers. The stated *pro rata* fee is only sufficient for one customer. This is either an error, or represents an allowance only to the customer who actually made the view on behalf of his colleague. The full £6 13s 4d was allowed at the end of the accounting year: TNA, E356/21 m. 31d.

<sup>23</sup> Donne, as noted by Professor Jenks below, was appointed part way through the accounting year 1461-2. The reward was to be divided between Donne and Alberton.

**Table 2: Enrolled Account, Thomas Gybbes and Robert Strangways, customers, 29 September 1462 to 29 September 1463<sup>24</sup>**

Bristol, Wool Customs and Subsidy, Petty Customs, Tunnage and Poundage: 29 Sept. 2 Edw. IV/1462-29 Sept. sq./1463

## PREAMBLE

Customers: Thomas Gybbes, Robert Strangways — Appointments for Gybbes 26 Mar. 1 Edw. IV/1461 not enrolled in CFR, CPR; Appointments for Strangways 26 Mar. [recte 10 Apr.] 1 Edw. IV/1461: CFR 1461-71, p. 4 (wool customs), 5 (petty customs), 7 (wool subsidy, tunnage and poundage) — (1 *liber de pergameno*); Controller: John Dun — Appointment 16 May 2 Edw. IV/1462: CPR 1461-67, p. 188 — (12 *contrarotuli*)<sup>25</sup>

Date of accounting: Michaelmas 3 Edw. IV. Auditors: baron: John Ingoldesby; clericus: John Broke.

Wool customs and subsidy: Nil account<sup>26</sup>

Value of alien imports and exports: £141 17s 4d @ 3d/£ petty custom

Cloth of Assize (*panni curti sine grano*)

Indigenous	Aliens	Hansards
2011½+8yds	58½+3yds	—

Tunnage: Indigenous and alien imports of wine: 1156 tuns @ 3s/tun<sup>27</sup>

Poundage: Value of indigenous and alien imports and exports: £4383 3s 6d @ 12d/£ subsidy<sup>28</sup>

Free of subsidy: All indigenous cloth exports by authority of a royal mandate to the Exchequer dated 11 [recte 4] Feb. 1 Edw. IV/1462 (E159/238 Brevia directa baronibus Hilary m 19), [by which indigenous cloth exports were free of poundage between the beginning of the king's reign on 4 Mar. 1461 (*a primo die regni sui*) and the end of the parliamentary grant [1 Mar. 1465]]<sup>29</sup>

*Summa totalis conjuncta*: £519 15s 7¾d

Made up of:

petty customs: £127 4s 2½d<sup>30</sup>

tunnage and poundage receipts before 2 Feb. 1463: £120 18s 8¼d; tunnage and poundage receipts after 2 Feb. 1463: £271 12s 9d)

<sup>24</sup> TNA, E356/21, m. 31d. Text of abstract from Stuart Jenks, *The Enrolled Customs Accounts 1279/80-1523/4, Part 9* (List and Index Society, vol. 341, 2011), pp. 2300-1.

<sup>25</sup> The number of rotulets making up the whole controlment roll.

<sup>26</sup> This was usual for Bristol: See E. M. Carus-Wilson, *The Overseas Trade of Bristol in the Later Middle Ages* (Bristol Record Society, 1937), pp. 292-6.

<sup>27</sup> Total tunnage for the year on this quantity £173 8s.

<sup>28</sup> Poundage £219 3s 5¼d on this total value.

<sup>29</sup> This duty was not reimposed.

<sup>30</sup> Made up of petty customs on cloth at denizen and alien rates [£125 8s 8¾d], plus the custom, due in addition to subsidy, payable by aliens on their goods [35s 5¾d].