

Margaret M. Condon and Evan T. Jones (eds.), ‘Bristol 1509-10: Particulars of account of a controller of customs, 29 September 1509 to c. 14 January 1510: Introduction’ (University of Bristol, Research Data Repository, 2023)¹

Text and Comment

The document, TNA, E122/165/1, consists of a badly damaged final membrane of the particulars of account of a controller of customs in the port of Bristol. It covers the period Michaelmas (29 September) 1509 to mid-January 1510, albeit, as discussed below, it does not record *all* the goods passing through the port during these months.² The recto of the extant membrane once carried a heading. This, from the few pen strokes still visible, appears to be in the hand of the account, and seems to begin with a ‘Nota’. The heading has, however, been comprehensively erased by scraping with a knife, and is no longer legible.³ The document is a rotulet rather than a ledger page and the customs paid on cloth of assize is represented by a ‘C’, rather than by actual monies due. These features determine it to be a controlment, rather than a stray from a customer’s ledger. Sewing holes at the head indicate that the membrane was once part of a larger document.⁴

Users of the data should note that information is discontinuous between the recto and dorso of the membrane. A section of unknown size, perhaps 10-25 per cent of the whole, has been lost from the foot (front)/head (dorso) of the parchment.

The Accountants

The document presents a number of unusual features beyond damage and loss of text. The first puzzle is the identity of the accountant for this particular membrane. The most likely candidate is Richard Pole, who had been controller in the port since 11 March 1499.⁵ Appointed ‘during pleasure’ (i.e. so long as the King wished), Pole, in common with other controllers of customs, remained in office and active after the death of Henry VII (21 April 1509).⁶ He was in theory replaced following the issue of letters patent to John Lloyd in July 1509, well before the

¹ The National Archives, UK [TNA], E122/165/1. This transcription is an output of the ‘Cabot Project’ (University of Bristol, 2009-).

² The dorso is marked at its foot with the numeral ‘ij’.

³ In places the parchment has been scraped to transparency.

⁴ Now faded marginal dots against every entry indicate that the rotulet was closely examined by the Exchequer’s auditors; a marginal note against the last entry on the recto is no longer legible. It is assumed that the document was once part of the twenty-four rotulet roll that covered the full accounting year to 29 September 1510; the remaining membranes do not survive: E356/24, m. 3d.

⁵ *Cal. Patent Rolls 1494-1509*, p. 167; bonds for good abearing in office with William Milbourne, chamberlain of London, and the goldsmith Thomas Exmewe as his mainperners, TNA, E159/275, Recognisances Eas. 14 Hen. VII, dorso. Image at Anglo-American Legal Tradition (hereafter AALT) [AALT, E159/275 IMG 430](#).

⁶ While Bristol seems to be the only port for which there were overlapping controllers with responsibility for a single customers’ account 1509-10, in other ports in which there was a controller prior to 1509, that controller was simply carried over with or without letters patent from April to September 1509, with most continuing into the following accounting year. Most (but not all) of these received new patents for their office. The dates of letters patent of customers and some controllers were recorded on the pertinent enrolled customs accounts for each port (E356): see Stuart Jenks, *The Enrolled Customs Accounts (E356, E372, E364) Pt 12*, List and Index Society, vol. 348 (2013), *passim*. At this point in time, the enrolment in Chancery of letters patent for customs officers seems to have become erratic. Jenks has been meticulous in checking not only the patent rolls (C66), which have been calendared in *Letters and Papers, Henry VIII*, but also in the un-calendared Fine Rolls (C60) and Originalia Rolls (E371).

commencement of this account.⁷ Yet Lloyd did not appear in the Exchequer to take his oath of office until 22 November 1509.⁸ In an unusual but not unique arrangement, it seems likely that Pole continued to serve as controller from July until at least late November. This would explain why the Exchequer held both men responsible for the accounting year commencing 29 September 1509.

The controller – one or both men – delivered the particulars into the Exchequer on 14 November 1510, taking an oath to render due account.⁹ When the audit was finally taken, in Easter term 1511, the rolls of both Pole and his successor were checked against the single ledger of particulars of the two then customers (not extant) as a basis for the final audited account which covered a full accounting year running Michaelmas 1509 to Michaelmas 1510.¹⁰ There is a further anomaly. One of the two customers, John Grene, was in office for the entire accounting period.¹¹ The second, John Bartilmewe, officially replaced William Rothwell only on 22 November 1509, the same day that Lloyd made his oath as controller. Bartilmewe made his pledge and took his oath of office the next day.¹² However, the enrolled account notes that the two customers had been ordered by the Lord Treasurer, (Thomas Howard, earl of Surrey) to collect customs and subsidies before the formal grant of letters patent, which suggests that Bartilmewe had joined Grene in the exercise of office rather earlier than November 1509. Whilst formal appointments in a number of ports were irregular in the first full year of Henry VIII's reign, this particular injunction applied only to Bristol, with its change in one of the holders of the customers' office.¹³

Customers, rather than the controller, were responsible for collecting duties and rendering account to the Crown. A change in either incumbent of the office of customer in the port would normally trigger the closure of an account and the opening of a new account in the

⁷ Patent to Lloyd undated but associated with grants of July 1509: *L&P Henry VIII*, vol 1 pt. 1, p. 71. Technically, Pole's patent expired with the death of Henry VII, and it seems likely that he was continued in office by the Lord Treasurer's fiat. Pole was credited as sole controller for the customers' account ending 29 September 1509 and he continued as controller after that date: E356/24, m. 3d. Lloyd was too common a name to be certain of this man's identity, and we have not attempted an exhaustive search for a later pardon or other records that might have yielded aliases. Two immediate possibilities present themselves. A John Lloyd, gentleman, of Manorbier (Pembs.) was admitted to the freedom of Bristol on 16 July 1511, E. E. Rich (ed.), *The Staple Court Books of Bristol*, (Bristol Record Society, vol. 5, 1924) p. 154. The other possibility is that he is John Lloyd, gentleman, of the king's chapel, granted a corrody (lifetime allowance) in St Augustine's, Bristol, in May 1512, but from the record both in periodic attendance on the king and with a continuing interest in Bristol affairs. For the grant, *Letters & Papers, Henry VIII*, I pt i, no. 1123(52). The same, or another, John Lloyd, gentleman, received coronation robes in 1509 as a sewer (attendant) of the king's hall, *Letters and Papers, Henry VIII*, I pt I, p. 40.

⁸ TNA, E159/288, Recognisances Mich. 1 Hen. VIII, dorso. Mainpernors Thomas Speight of St Antonin, London, merchant tailor and Laurence Canwyk gentleman of St Laurence Puntney, London. [Image [AALT E159/288 IMG 622](#)].

⁹ TNA, E122/165/1, m. 2d. The note of delivery, with its date of 'xiiij die Nouembris Anno secundo' appears to be behind the mis-dating of the document by the National Archives.

¹⁰ TNA, E356/24, m. 3d. The controllers' particulars were said to comprise 24 rotulets.

¹¹ Grene had originally been appointed as one of Bristol's two customers 21 July 1507 and continued after April 1509 by virtue of the Lord Treasurer's fiat. His position was then regularised by letters patent of 1 August 1509 and 28 June 1510, *Cal. Fine Rolls 1485-1509*, p. 384; TNA, E356/24, m. 3d. Pledges for good abearing in office given 20 February 1510, TNA, E159/288, Recognisances, Hilary 1 Hen. VIII.

¹² Letters patent of 22 November 1509 and 29 June 1510: TNA, E356/24, m. 3d; pledges TNA, E159/288, Recognisances, Mich. 1 Hen. VIII. Process on *scire facias* against Rothwell and his mainpernors, on the bond that they had given in 1504 for his good conduct in office, had commenced in Trinity term 1509: but the record remains incomplete. In August 1509 a special commission and local jury found a *billa vera* against both Rothwell and Grene, accusing them of extortion, KB9/453, no. 280.

¹³ TNA, E356/24, m. 3d; Jenks, *Enrolled Customs Account Pt. 12*, passim, esp. p. 2843.

names of the newly current customers¹⁴ That the Exchequer did not observe a short accounting period from Michaelmas to 22 November but charged both Grene and Bartilmewe for a conventional accounting year running Michaelmas to Michaelmas by the controlment of both Pole and Lloyd suggests, but cannot conclusively prove in the absence of the customers' particulars, that Bartilmewe acted from Michaelmas 1509. That same audited account confirms that Pole was held responsible as controller in addition to Lloyd.¹⁵ The record thus suggests that William Rothwell was not held responsible as customer beyond 29 September 1509.

Dating the document

Although the year of the account is not listed on the fragment, there is no doubt about its date. The particulars of account of the deputy butler in the port, the Bristol merchant Nicholas Browne, survive for the accounting period Michaelmas 1–2 Henry VIII (29 September 1509 - 28 September 1510). A number of entries in the customs fragment match the butler's account. For example, the butlerage and prisage particulars record that the *Matthew* of Bristol and the *Mary Kateryne* of Bristol entered the port on 27 October 1509. Similarly, the *Anne* of Saltash entered on 30 October.¹⁶ The same ships, under the same masters, are entered for the same dates in the customs fragment.

Inconsistencies in the customs particulars: the records of cargo and duties levied

As extant, the entries on the front of the membrane record only goods paying poundage, either as exports or as imports, and the dorse records only exports of cloth. Most of the cloth paid customs albeit there are a few additional entries for Welsh cloth, on which subsidies (poundage) rather than customs were due. The dorse appears to restart the chronological sequence in October 1509, rather than continuing sequentially from November. This division between cloth exported and good paying poundage looks deliberate. If the missing portion of the dorse restarted the sequence from Michaelmas, then it seems possible that the damaged, and thus undated, record for the ship laded by John Jay and others (and that for the previous entry, now vestigial) were the two same ships, exiting 1 October, whose lading for export was recorded on the *recto* for goods paying poundage.¹⁷ Not least, the goods recorded on the front of the membrane for the two Bristol ships are nowhere near their known capacity, and a mix of goods, in which cloth predominated, was typical of Bristol's export trade.¹⁸

The glaring omission throughout the document is the lack of any mention of wine or the payment of tonnage. The period covered by the fragment comprises much of the peak season for Bristol's returning wine fleet. From the evidence of the butlerage and prisage account for 1509-10 it is certain that at *least* thirteen wine-bearing ships entered the port of Bristol between 1 October 1509 and 14 January 1510. Cargos of wine liable to prisage or butlerage also paid

¹⁴ For example, the replacement mid-term of Richard Ap Meryk by William Grene, and subsequently of Arthur Kemys by John Butler, had triggered three short accounting periods Michaelmas to 17 December 1502, 17 December 1502 to 1 June 1503, and 1 June 1503 to Michaelmas 1503: TNA, E356/24, m. 1r, d.

¹⁵ TNA, E356/24, m. 3d; Jenks, *Enrolled Customs Account Pt. 12*, p. 2843.

¹⁶ TNA, E101/85/11, fo. 2r, for which see [M. M. Condon and E. T. Jones, eds, 'Bristol 1509-10: Particulars of account of Nicholas Browne, deputy butler, for prisage and butlerage' \(University of Bristol, Explore Bristol Research, 2023\)](#), p. 10. Crucially, the butlerage account can itself be cross-matched for date with an abstract (summary) of butlerage and prisage in all English head ports for three years ending at Michaelmas 3 Henry VIII (29 September 1511), TNA, E101/85/12, fo. 1r.

¹⁷ The two ship names and exit dates on the dorse are lost through damage to the document.

¹⁸ The *Jhesus* and the *Mare Toure* were both of c.130 tons burden: Evan T. Jones, 'The Matthew of Bristol and the Financiers of John Cabot's 1497 Voyage to North America', *English Historical Review*, vol. 121 (2006), p. 786.

the duty of ‘tonnage’, which was levied from denizens and aliens alike.¹⁹ Therefore any wine imports dutied with either prisage or butlerage *should* also have been recorded in the customs particulars as paying tonnage. Yet no wine is recorded in the customs fragment. The aforementioned *Matthew* of Bristol, the *Mary Kateryne* of Bristol and the *Anne* of Saltash are each described as ‘navicula’ in the customs particulars – that is ships of c.30-150 tons burden.²⁰ All three were said to be coming from Bordeaux, which exported little except wine, particularly during the autumn, although woad was a significant export in the summer. Yet in the controller’s account each of these ships was listed as carrying only a few tons of goods. These included woad, rosin, vinegar and iron. While these goods were all typical Biscayan products, the recorded cargo would only have taken up a small part of the hold space on these vessels. In addition to these three vessels, the butlerage accounts record ten more ships that imported wine to Bristol between 15 November 1509 and 14 January 1509. None of these ten are recorded as incoming in the customs particulars edited here.

The reason why the customs fragment failed to record an important part of Bristol’s trade in these months was a result of legal and administrative constraints associated with the commencement of Henry VIII’s reign. The excise tax known as ‘tonnage’ was paid by both denizens and aliens at the rate of three shillings per tun on wine, irrespective of its value. The only exceptions to this were the expensive Greek wines, known as ‘sweet wines’, such as malmsey and rumney, which paid more.²¹ Tonnage was collected by the customers, who normally recorded the details in their ledgers, with parallel accounts being compiled by the controller by way of local audit. The issue in 1509 was that both tonnage and poundage, an *ad valorem* subsidy levied on goods other than wool, wool fells, ‘cloth of assize’, and most hides, were duties that required parliamentary approval. They were granted for fixed periods, under rates and conditions set by parliament. Crucially, permissions to levy these two subsidies ceased on the death of the monarch.²² At the beginning of Richard III’s and Henry VII’s reign, the Merchant Adventurers of London had petitioned vociferously against the levy of tonnage and poundage until those duties had been granted by parliament, although in London, as in other ports the collection of poundage (but not tonnage) was mandated by the treasurer prior to a parliamentary grant.²³ The situation with butlerage and prisage was different. They had long been recognised as a prerogative right of the Crown, and did not lapse on the death of a

¹⁹ Malmsey, largely but not exclusively imported by aliens, paid a higher rate – but little came direct by sea to Bristol. Other sweet wines came from Portugal, but were often not identified for surcharge.

²⁰ The *Matthew*, which had replaced John Cabot’s *Matthew* in 1507, was c. 100 tons and the *Mary Kateryne* at least 125 tons burden: Evan T. Jones and Margaret M. Condon, *Cabot and Bristol’s Age of Discovery* (Bristol, 2016), p. 82; Evan T. Jones, ‘The *Matthew* of Bristol and the Financiers of John Cabot’s 1497 Voyage to North America’, *English Historical Review*, vol. 121 (2006), pp. 786, 794. While the tonnage of the *Anne* is not known, the ship, sailing in October 1510 from Bordeaux under the same master, carried at least 62 tuns of wine for the Bristol merchant John Drew (Dreux): Archives départementales de la Gironde, E4470, fo. 100v.

²¹ Wine was notionally valued at £4 per tun. From 1431 sweet wine imported by aliens was double rated at an additional 3s duty: S. H. Rigby and R. Nash, eds, *The Overseas trade of Boston 1279-1548* (Quellen und Darstellungen zur Hansischen Geschichte, vol. 79, 2023), p. 85. Over this, a higher rate of duty for malmsey imported by Venetian merchants (who traded mostly to London, Southampton, and Sandwich) was imposed by 7 Hen. VII, c.7, *Statutes of the Realm*, ii, p. 553.

²² For a very concise and clear explanation of the differences between the various customs levies, including both tonnage and poundage and the ‘ancient’ customs, see Stuart Jenks (ed.) *The London Customs Accounts 24 Henry VI (1445/46)*, (Quellen und Darstellungen zur hansischen Geschichte, vol 74, Cologne, 2018), pp. xix-xxi.

²³ H. S. Cobb (ed.), *The Overseas Trade of London: Exchequer Customs Accounts 1480-1* (London Record Society, vol. 7, 1990), p. xiii and sources there cited; Jenks, *Enrolled Customs Account Pt. 11, passim*; Stuart Jenks, *The London Customs Accounts*, 74 pt. iii no. 6, (Quellen und Darstellungen zur Hansischen Geschichte, 2016), pp. 83-5. Henry VII’s first parliament authorised the collection both tonnage and poundage on 9 November 1485, to be effective from the opening of parliament on 7 November: a date sufficiently early for the delay to have minimally impacted the Crown’s profits from import duties on wine: *Rot. Parl. VI*, pp. 268-9.

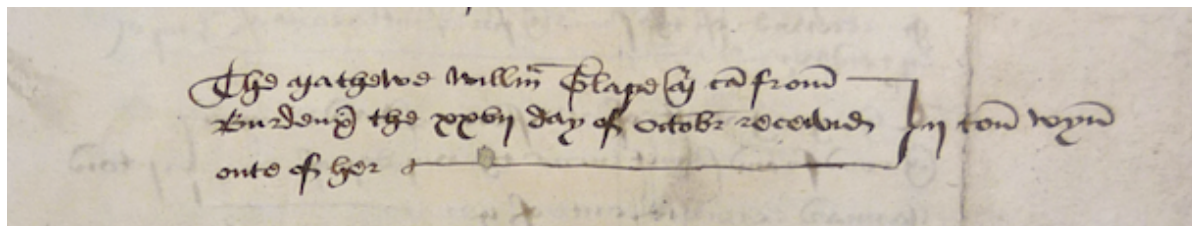
monarch.²⁴ There would therefore have been no block to prisage and butlerage being collected at Bristol in the autumn of 1509 in the usual way.²⁵ The situation with tonnage, poundage and the petty custom on wool was less straightforward.

Henry VIII's first parliament was summoned for 21 January 1510, nine months after his accession, and dissolved just over a month later. The fifth act of the session, at least according to the order of enrolment on the parliament rolls, was an act granting the king tonnage for life, commencing from the opening of the parliamentary session, and poundage, again for life, but backdated to the beginning of the reign. As was customary, the act set the rates that applied, and detailed various provisions and exemptions both for tonnage and poundage and for the various customs levies.²⁶

The provisions of the act imply that, prior to 21 January 1510, the customers of Bristol had no authority to levy tonnage on wine imports. In this major wine-importing port the Crown could thus have lost, in effect, its income from this source for the greater part of the wine-importing season. The same was true of other ports. The enrolled accounts for all the major wine-importing ports record null returns on tonnage prior to 21 January 1510 because none was due, and make reference to the act.²⁷ The text of the act was enrolled to be of record and of reference on the King's Remembrancer's Memoranda Rolls.²⁸

All this explains why the *Matthew* of Bristol (c.100 tons burden), for example, is only listed as carrying seven tons of iron and rosin in the customs account. The prisage accounts indicate that the ship carried, in addition, *at least* twenty tuns of wine, since two tuns were taken for prise.

Fig. 1: TNA, E101/85/11, fo. 2r : Prise of wine taken from the *Matthew*, 27 October 1509



²⁴ The nature of butlerage and prisage is discussed in [Condon and Jones, 'Bristol 1509-10: Particulars of account of Nicholas Browne, deputy butler'](#), pp. 2-4. In Henry VII's last decade the port of Bristol had consistently been first or second among all head ports of England in terms of the value to the Crown of this impost.

²⁵ Butlerage and prisage were collected by a deputy butler in the port, who in this period answered not to the Exchequer but to the Crown-appointed Chief Butler (at this date Sir Robert Southwell). Southwell was ultimately responsible for accounting for these revenues.

²⁶ 1 Henry VIII c. 20: *Statutes of the Realm*, vol. 3, pp. 21-2; differently ordered on the parliament rolls, *Letters and Papers Henry 8*, Vol. 1 pt i, p. 157.

²⁷ E356/24 m. 3d (Bristol) and Jenks, *Enrolled Customs Account Pt. 12*, pp. 2843 (Bristol); 2853 (Bridgwater); 2867 (Chichester); 2895 (Yarmouth); 2916 (Hull); 2952-3 (London); 3033 (Sandwich). In other ports, including Southampton, the prohibition is implicit in reduced imports of wine.

²⁸ TNA, E159/289, Recorda, Trin. 2 Hen. VIII, rot. 6 [[AALT E159/289 IMG 229](#)]. The act was thus a point of reference in the Exchequer prior to Michaelmas, the term in which audit customarily commenced.

In reality, the *Matthew* was probably laden with at least eighty tuns of wine, all of which, in October 1509, would have been imported duty free. In the case of the *Mare Kateryn*, already cited, if the ship were carrying *only* wine, then the controller may have seen no reason to make an entry in his accounts. *Table 1*, below, illustrates the dramatic fall in the tonnage of imported wine reported by the Bristol customs house in this accounting year. The equally dramatic low figure for 1507-8 evident in *Table 1* is a contemporary and egregious clerical error.²⁹

*Table 1: Volume/value of Exports and Imports to/from Bristol 1505-1515*³⁰
(from the Enrolled Customs Accounts)

Date (29 Sept-29 Sept)	Cloth of Assize (nos.) (export)	Wine (tuns) (import)	Other goods (value) (export & import)
1505-6	2735	2019	12346
1506-7	3609	1103	12124
1507-8	3505	264 ³¹ [recte 1324]	10781
1508-9	2916	2037	9597
1509-10	3331	545	11233
1510-11	3954	2018	11508
1511-12	2790	1779	10825
1512-13	2175	770 ³²	9812
1513-14	2955	1231	12656
1514-15	3827	1689	11226

The collection of poundage is less complicated. It is clear from *Table 1* that collection of poundage in Bristol ran at approximately normal levels, given that the actual income fluctuated from year to year. Four months into the accounting year, Parliament backdated authorisation for collection of the duty, and granted it to the king for life. The Lord Treasurer, however, had very early in the reign, and long before the start of this account, ordered the customers in every port to collect both subsidies (i.e. poundage) and customs in the normal way.³³ The total collected in Bristol indicates that the Bristol customers heeded the order, and collected and recorded poundage for those goods on which it was due.³⁴

²⁹ Jenks, *Enrolled Customs Account Pt. 12*, p. 2842.

³⁰ Figures from Vanes, *Overseas Trade*, pp. 166-8 derived, as she notes, from the enrolled accounts, TNA, E356.

³¹ Incorrect figure, although it accurately reflects the text of the enrolled accounts, which are in serious error (TNA, E356/24, m. 3r). That account shows £198 10s 9d due on just under 239.75 tuns of wine imported by denizens, and 23.75 tuns imported by aliens. This can be cross-checked with the particulars for butlerage and prisage. Even at the *minimum* of 10 tuns imported on ships from which 1 tun was taken, and 20 tuns imported on ships from which two tuns were taken (total 31 tuns prisage = 310 tuns *minimum* on 16 ships) plus 39.25 tuns imported by aliens. While those figures in turn suggest some under-reporting by the customers, if the accounting figure is correct, then £198 10s 9d at 3s per tun yields total wine imports according to the customers' ledger (not extant) of 1323.6 tuns, which is in line with imports of the previous year. Butlerage account, E101/84/18, m. 9.

³² Figures for wine almost certainly depressed by the French war.

³³ Jenks, *Enrolled Customs Account Pt. 12, passim*; the Chichester account for 1509-10 (p. 2867) helpfully adds to the standard phrase 'per mandatum domini thesaurii Anglie' a further description of the instrument 'prout patet per billam manu domini thesaurii Anglie signatam' – that is, a 'bill' or warrant signed by the lord treasurer, Thomas, earl of Surrey. The date is not given. In London (p. 2962) the collectors of petty custom were similarly mandated by the direct command, given orally ('*ore tenus*'), of the treasurer and others of the king's council.

³⁴ Goods subject to poundage were record as 'sb' in the controlments, indicating that the subsidy of poundage was levied. Since this was an *ad valorem* duty, the controller also recorded the value of the goods.

The same was also true of levies on cloth, at this date Bristol's single most important export.³⁵ Indeed, the rounded total of cloth exports 1509-10 (3,031) exceeded that of the year before.³⁶ The death of Henry VII should have made no difference to the collection of customs, and while the collection of customs is mentioned in the Treasurer's mandate, the customs officers would not have *required* such an order to levy these duties. The Petty Custom on cloth of assize, and the ancient customs on wool, wool fells and hides, belonged to the Crown inalienably by right and did not require new parliamentary approval after the death of a monarch.³⁷ There was thus no block on the collection of either poundage or the customs on cloth during the period covered by the fragment, with the duties actually collected confirming that this took place.

Leaving aside the wine, some of the ladings still seem partial, given the size of individual ships. The reason for this is unclear and it is not a question that can be answered in the absence of the major part of the account. It may be attributable to the division of labour between two controllers and/or to the accounting process. As discussed above, both were anomalous. Alternatively, the outbound ships listed in the account may have sailed out of port largely empty because earlier ships had been able to carry all the export goods the merchants wished to dispatch.³⁸

Both the particulars and the enrolled accounts confirm that the tonnage lost on the wine was never collected or recovered. This is consistent both with 1 Henry VIII c.20 and with the enrolled accounts for 22 April 1509-Michaelmas 1510 for other ports. This is an important finding, which the nature of Bristol's trade brings into stark relief. The restrictions have been noticed in passing by economic historians such as Harry Cobb and Stuart Jenks. However, the erratic survival of customs particulars, and for the reign of Richard III, of even the enrolled accounts, mean that the anomaly has not been given due prominence. Wine was one of England's chief imports and it accounted for almost half of Bristol's import trade at this time.³⁹ Knowing that wine imports are likely to be missing from the customs accounts relating to the start of *any* reign is important for economic historians who rely on such data to determine the

³⁵ At this date, and for more than a century before, Bristol rarely exported raw wool.

³⁶ See Table 1. Kersies were counted, as this controlment notes, at three to a cloth of assize, while half-length (dozens) or half-width short cloths (straits) of assize were calculated for purposes of the final account as parts of a whole cloth – which is why in any year totals do not translate directly into pieces of cloth exported. Welsh cloth paid subsidy. Since the document is a controller's account, no values were recorded for cloths of assize, merely a 'C' to record the nature of the tax. There is just one linguistic curiosity worth observing. The account includes five cloths of assize described as 'brodemedes', a term not observed in any other Bristol account. It presumably refers to cloth manufactured in Broadmead, Bristol. We have valued it for accounting purposes as if it were a standard cloth of assize. The account also includes at least one cloth dyed 'in grain' derived from kermes. The finished cloths were known as 'scarlets'. The enrolled accounts show that 1 whole scarlet cloth and 16 yards were exported this year. Whether they were a single export cannot be determined from the controlment, since physical damage means that the entry is partially lost. We have, therefore, conservatively entered a single cloth, and valued it at double the normal rate for a cloth of assize.

³⁷ Jenks, *London Customs Accounts 24 Henry VI*, p. xix; N. S. B. Gras, *The Early English Customs System* (Cambridge, Mass. 1918), pp. 59-77; Cobb, *Petty Customs Account*, pp. xii-xiii.

³⁸ Bristol's trade with the continent was subject to a long-term imbalance in the demand between export and import freight space. This was because the goods exported (especially cloth) weighed much less relative to their value than imports (e.g. wine, olive oil, iron). It is thus possible that Bristol's merchants had dispatched most of their cloth on ships that departed before this account commences: Evan T. Jones, 'The shipping industry of the Severn Sea' in Evan T. Jones & Richard Stone (eds.), *The World of the Newport Medieval Ship: trade, politics and shipping in the mid-fifteenth century* (University of Wales Press, 2018), pp. 138-47.

³⁹ For instance, the value of Bristol's import trade recorded in the customs particulars for 1503/4 was £16,109, of which £7,523 (47%) was wine: Susan Flavin and Evan T. Jones (eds.), 'Bristol 'Particular' Customs Account, 1503/4' (University of Bristol, ROSE, 2009); <http://hdl.handle.net/1983/1296>. In 1516/17 imports were valued at £20,549, of which £10,069 (49%) was wine: Flavin and Jones, 'Bristol 'Particular' Customs Account, 1516/17' (University of Bristol, ROSE, 2009); <http://hdl.handle.net/1983/1297>.

nature and extent of England's overseas trade. This may be the most significant outcome of studying this strange little document.

Even if it is only the wine that is 'missing' from the controlment, this remains a rather odd record generated during a period of transition. Any explanations for its oddities is, moreover, lost with the erasure of the rotulet's heading, and compounded by the non-survival of the greater part of the year's controlment and of the customers' ledger.⁴⁰ Nevertheless, the record of audit of the year's particulars is straightforward, with the only item of interest to be noticed by the Exchequer itself being to authorise the payment from the revenues collected by the Bristol customers of an annuity to the king's librarian at Richmond, Giles Duwes.⁴¹

Editorial Practice

The transcription into Microsoft Excel follows the pattern set by Evan Jones for his ESRC-funded project on Ireland-Bristol trade in the sixteenth century.⁴² These conventions are summarised in the introduction to the account for 1461.⁴³ In particular, surnames and ships' names follow the manuscript; quantities of any particular commodity have, as far as practicable, been standardised to a single unit, calculated if necessary to two decimal places. Wine and cloth of assize have been notionally valued at £4 and £2 respectively, unless specifically valued in the manuscript. All entries in italics have been supplied by the editors. This includes extensions of abbreviations.

The presence of editorial comments is marked by a red triangle in the upper corner of any cell, and appears on mouse hover. Since this is a controller's account, it has not been possible to supply missing information concerning the quantity or nature of goods where that information is now lost through damage to the physical document. Zeros have been entered where quantitative information is missing, to preserve conformity with other customs particulars edited by the Cabot Project. Since this is a damaged and imperfect fragment, preserving only a very small proportion of the year's trade, entry of zeros to assist manipulation of the data for statistical purposes was not an immediate consideration.

⁴⁰ If the incoming controller were the gentleman of the king's chapel that might, however, be one explanation for the entries of January 1510. His presence would undoubtedly have been required at court for the long Christmas period, which ended on at the feast of the Epiphany, 6 January.

⁴¹ E368/285, States and Views Eas. 3 Hen VIII, rot. 4 [Image [AALT E368/285 IMG 487](#)]. Duwes's receipt, addressed to Grene and Bartilmewe, was dated 7 November 1510.

⁴² Databases at <http://www.bris.ac.uk/Depts/History/Ireland/datasets.htm> (accessed 29 January 2014); these were reformatted and published with indexes and abbreviated glossaries as Susan Flavin and Evan Jones, *Bristol's Trade with Ireland and the Continent 1503-1601* (Bristol Record Society, vol. 61, 2009). Editorial conventions are repeated at pp. xxii-xxv.

⁴³ 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) <http://hdl.handle.net/1983/dcdc8ca4-6163-4d80-9505-704807ac03b>.