

English borough finances in the fourteenth century

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The issue of borough finance has largely been explored through external relationships and how those external sources had an impact on the ability of burgesses to manage their affairs.¹ The financial composition of resources varied considerably, although may well have been generally insubstantial. Disinclination to investigate the financial organization and resources of boroughs and cities has been attributed to a number of reasons: the lack of detailed financial records before the very late middle ages; the conformist or conventional arrangement of what records are extant; and the generally 'slender' resources at the disposal of the privileged urban places.² The financial organization inside boroughs and cities is, however, important for an understanding of the internal politics of urban governance as well as external relationships. The control of income and expenditure, however minimal the amounts involved, reflected internal constitutional developments and the limits of authority.

Before the late fourteenth century, boroughs developed a variety of constitutional arrangements which were replicated in their fiscal organization. It has been suggested that there had evolved a corporate desirability for a principal official, the 'popularity of the office of mayor' and that 'by 1300 a mayor was the leading officer in most leading towns'.³ Whereas the principal office in some boroughs was constituted in the mayor, numerous boroughs did not acquire this office until later or, indeed, not before revised constitutions under charters of incorporation after the Reformation. Where boroughs appointed mayors at an earlier time, in some of these urban places mayors became principal financial officers, but in others different officers were responsible for some or all of the fiscal organization. It is perhaps accurate that the leading boroughs generally had acquired mayors, but

there were significant exceptions and this category of non-mayoral boroughs was not confined to Norwich.⁴

As noted above, Norwich did not institute the office of mayor until the first decade of the fifteenth century.⁵ Exemplifying the borough without a mayoral status, Colchester was administered in all respects by two bailiffs. Their remit included the financial administration of the borough.⁶ Through the fourteenth century, the bailiffs acted for fiscal matters in a rather inchoate fashion. Under the New Constitutions of 1372, however, their role was regulated by the introduction of an audit commission of eight burgesses and the new office of receivers of burghal income.⁷ The two bailiffs continued as the foremost officers in medieval Ipswich, although the alderman was titular head. Property transactions were recorded before one or both bailiffs and the coroners. The constitution of this borough, deliberated in 1200, did not alter significantly.⁸ Suspicion of the potential for peculation by the bailiffs, however, resulted in the introduction of the 'reforming ordinances' of 1320, with the appointment of two chamberlains to supervise revenues.⁹ Southampton was governed by an alderman, the chief officer, responsible for general borough funds, the steward, managing the corporate property portfolio, and the bailiffs, accounting for the proceeds of customs.¹⁰ Whilst Exeter had from an early time been governed by a mayor as chief officer, the finances were conducted by the seneschal or steward, an office which became institutionalized in the receivers, who accounted for all ordinary income and expenditure.¹¹ In the metropolis, in spite of its mayoral office, the chamberlainship had been established to respond for significant funds.¹² In Shrewsbury, the bailiffs rendered account, written accounts extant from 1256.¹³ By the fifteenth century, if not before, the common chest at Reading was controlled by the *cistarii* (chamberlains), who accounted for the revenues.¹⁴ In the small borough of Henley, where the mayoral office never obtained, the finances were distributed between the principal officer, the warden, the two bailiffs and the bridgewardens *cum* churchwardens. The warden, indeed, received much less of the income than the bridgewardens/churchwardens.¹⁵

These differing arrangements suggest that financial organization with urban communities with charters and constitutional organization became a contentious issue. Whatever the extent of the corporate funds, accountability for financial administration exercised the minds of

the urban elite. In some boroughs and cities, there was a *partage des pouvoirs*, separating finance from other civic responsibility. Thus in Exeter, the mayor conducted counsel and justice, the receivers financial accounting. In the case of the borough of Leicester, the accretion of financial, political, constitutional and symbolic authority in the mayor gradually demanded financial accountability. The process illustrates both internal contention and external exertion. Generally, moreover, concentration of personnel characterized the office of mayor before reforms in the late fourteenth and fifteenth century. Some individuals and certainly elite families and networks monopolized the office, which was certainly an issue in Leicester.¹⁶ ‘Oligarchy’ thus obtained as an issue well before the end of the Middle Ages. It appears, nonetheless, to have been tolerated in the fourteenth century. Its existence owed something to the networks of the elite and successful. Its earlier acceptance, however, perhaps illustrates a limited accord with the notion of a polity of the ‘best’ qualified, a concept which would not endure everywhere.¹⁷

One of the benefits of examining the fiscal organization of the borough of Leicester is the series of mayor's accounts from the early fourteenth century through to the late 1370s. The much larger urban places of York, a city, and Bristol, a burgeoning port, retain no such detailed financial records of the fourteenth century, a period of rapid urban expansion and constitutional development.¹⁸ The demands of the Crown had an important impact on the financial and constitutional development of those grander urban entities in the late fourteenth century.¹⁹ Although a county borough, Leicester was lower down the urban hierarchy than the provincial capital of York and the thriving port of Bristol. Its financial records may, nonetheless, be more representative in one respect of the vast majority of urban centres. On the other hand, the borough had been mediatized, significantly subject not only to royal, but also to seigniorial jurisdiction. Whilst royal fiscal policy thus had an effect on the borough, the lordship of the earl of Leicester and subsequently the duke of Lancaster had a much more immediate impact. Royal fiscal demands on the borough were only one aspect of the (re)formation of financial organization in the borough.

The salient point, however, is that the mayor arrogated the role of chief financial officer of the borough. This position was basically by default, since the constitutional organization of the borough was rudimentary, consisting basically of the mayor and the Jurats. The

mayoral office had evolved out of the position of the alderman of the gild merchant c.1250-52. The gild merchant had performed a formative role in the early evolution of the borough as a privileged urban community in the late twelfth century.²⁰ The Jurats exercised an advisory and judicial role. Necessarily, therefore, the mayor assumed the role of chief financial officer in this inchoate organization.

That the mayors received all the income presented inherent problems of potential fraudulence and perquisites. The issue of accountability was compounded, furthermore, by the monopoly of the office of mayor through the thirteenth and fourteenth century. Between 1300 and 1378, 37 different men were promoted to the office of mayor. That figure conceals the capacity of some men to remain in or be returned to the office in multiple years: John Alsy (if a single person) 11 years; Geoffrey de Kent six; and John le Marwe four. In the 1360s and 1370s, the office was more widely distributed and ultimately a convention was established against monopoly of the principal offices, but for much of the fourteenth century the mayor's accounts were presented by a strictly limited number of men.²¹

First, the rudimentary outline of fiscal development in the course of the fourteenth century should be delineated. The first extant written account of the mayor occurred about 1300 on the occasion of the tallage levied by a royal writ of inquest into the trade in wool, fells, hides, lead, and tin, other than sterling, in the borough.²² Throughout the major part of the fourteenth century, the finances of the borough were controlled by the mayor.²³ In 1375-78, however, a transitional arrangement was invoked: the introduction of two financial officers, the chamberlains.²⁴ With some volatility over the initial few years, the chamberlains came to supplant the mayor as the principal financial officers of the borough. In 1375-76, these officers allowed the mayor £2 for his annual dinner and in 1376-77 £6 for his dinner and the fees for his clerk and common sergeant.²⁵ In 1379, a new fiscal ordinance was promulgated, by which the mayor's fee was established as £10, including the £2 for his dinner.²⁶

The ordinary or regular 'income' of the mayor in Leicester was inconsiderable. The proceeds from admissions to the gild merchant were received by the mayor, a constant and regular, if limited amount. In addition, the rents from a few tenements added an additional small complement of cash. Such income barely covered the constant costs of gifts and *exhennia* (presents) and the irregular expenses of the

maintenance of the bridges, gates and the crosses.²⁷ More importantly, the contributions to internal tallages and external subsidies were delivered into the mayor's hands by the collectors. Although irregular, such sums were immense.²⁸ Figure 1 represents the charge side of the mayor's accounts from the first account with a balance through to the reorganization of finance in 1376. The kurtosis (peaks and troughs) indicate years in which receipts from ordinary income were swollen or not by additional 'receipts' from taxation, tallages, subsidies, and *nonae* taxation.

Problematically, the amount received from a tallage was sometimes omitted from the mayor's account. In 1321, a special account for the tallage was rendered by John Marwe, largely composed of the disposition of the money received from a tallage.²⁹ It seems, however, that this account was not audited until two years later.³⁰ Such an omission was compounded when a previous mayor rendered account late, often three years in arrears in the early fourteenth century. Such was the case with John Alsy who produced accounts for three previous years for 1324-27.³¹ As a consequence of this delay, the two parties received a memorandum of the balances.³²

The potential amounts of money handled by the mayor compelled the introduction of an audit similar to those already employed in manorial accounts. In the borough's case, the early audit commission consisted of six principal burgesses, including the current mayor. The exiting mayor was thus brought before the new mayor and five other burgesses to validate the account. The process, however, does not appear to have been introduced—or recorded in the accounts as in operation—until 1316-17, well over a decade after the initial extant mayor's account.³³ The rather hesitant, experimental language in the memorandum about the audit commission suggests that this was indeed the initiation of the process. In subsequent years, the reference to the audit was truncated and institutionalized. What is not evident in the early accounts, however, is the audit 'battle' which littered manorial accounts in which the reeve, of subservient status, was subjected to disallowances and revisions of prices. Although probably not engrossed accounts, these working documents in the early-fourteenth-century borough seem to reflect implicit acceptance of the mayor's accounting.³⁴ By mid-century, however, the accounts were obviously challenged and revised by the auditors. Ostensibly, a commission of audit was not

introduced in Exeter until somewhat later, in 1341-42. Twelve burgesses, including the new mayor, were involved on the commission, although the numbers fluctuated in 1344-45 (18) and 1347-48 (eight).³⁵ Twelve auditors examined the mayor's account in Leicester in 1346-47.³⁶ By the late 1350s, the auditing in Leicester had become regularized and stabilized. The occasion took place in the guildhall before the new mayor, two Jurats, and four other auditors from the elite.³⁷ The presence of the mayor's sergeant and the clerk of the account is occasionally mentioned.³⁸

There was, nevertheless, still some experimentation with the auditing of the accounts. In 1337-38, the mayor's account was examined before the whole 'community'.³⁹ The stimulus to this closer inspection might have been the introduction of the mid-century special taxation, the *Nonarum Inquisitiones*. In 1337-38, the arrival of Thomas de Bereford concerned the tax on wool (*de medietate lanarum*), provoking the mayor, William de Cloune, to treat him and others to a repast (*gentaculum*) of bread, wine, ale and cooked food. The tallage for a tenth in this year amounted to £63 8s. 6d.⁴⁰ In 1338-39, £30 12s. 10d. was received for the tallage of wool; the receipts for the ninth in 1340-41 amounted to £72 15s. 8d.⁴¹ Another consequence might have been the temporary experiment with a chamberlain as additional control in 1344-45. In John Martyn's account for this financial year, not only are the totals left blank, but the charge accounts for the election of a chamberlain, William de Wakefeld, by the 'community' and the chamberlain's provision of cash to the mayor.⁴² In subsequent years, until 1376, no further reference was made to the office of chamberlain in the accounts.

The investiture of absolute fiscal responsibility in the mayor, with management of all income and expenditure, thus required scrutiny, through the audit commission. The practical control of the mayor for such massive amounts when tallages and subsidies were levied, potentially placed inordinate authority in the mayor. In fact, the position appears superficially to have been onerous, with a predominant number of accounts resulting in a negative balance: the *excessus* or *superplusagium* (overpayment).⁴³ Just over half the accounts (22) resulted in an *excessus* balance, whilst 19 balances conformed to the *et debet* (the accountant owes in balance) model, and one equal balance.⁴⁴ We might compare these balances with the accounts of the receivers in

Exeter, intermittently between 1304 and 1353. Of the eleven accounts, only three resulted in an *excessus* or *superplusagium*, although the amounts in the charge are considerably higher (Figure 2).⁴⁵

In these *excessus* accounts, the expenditure by the mayor was deemed to have exceeded the income, or, more accurately, the discharge was larger than the charge in the accounts. Such deficit accounting was merely a representation of the demands on the mayor. Whilst in some years the mayor produced his own money to acquit some of the demands over and above the income, in fact in most years the listed outgoings were not met, but remained as debts. To return to the deferred accounts of John Alsy in 1324-27, the balance of each delayed account was an *excessus*: £7 15s. 5¾d., £10 5s. 11½d., and £3 3s. 10d. After the first account, however, it was recorded that the *communitas* was bound to John in the outstanding amount and that he consequently would, when allocated the balance, acquit the *communitas* against all creditors in his account—that is, the debts in the account had been left unpaid.⁴⁶ When John le Marwe presented his separate accounts for two lapsed years, a similar conclusion was reached. Both accounts had an *excessus* balance, a combined total of £8 10s. 11d.⁴⁷ It was agreed that on receipt of the funds, le Marwe would absolve all the debts accumulated which had been listed as expenses in his accounts, but remained unpaid. As the accounts were behindhand, he too received an exemplar of the memorandum.⁴⁸ The amount of the outstanding debts in the *excessus* balance fluctuated between one and ten pounds, occasionally exceeding that upper level. In 1336-37, the deficit amounted to £11 5s. 10d.⁴⁹ In his second year as mayor, William de Dunstaple included in his account the receipt of funds owed to him from the first year of his account, the ‘community’ owing him more than £10.⁵⁰ The *excessus* balance did not correlate with the raising of tallages, for larger outstanding sums occurred equally in years when no tallage was levied. Normally, the tallage received in the charge was immediately included in the discharge, passed directly to the earl, duke or king. Only rarely did the tardy collection of tallage complicate the mayor's accounts.⁵¹

Nor was the *communitas* quick to deliver funds to mayors to extinguish their debts. In 1321-22, three former mayors received small amounts of cash to defray some of the debts incurred during their mayoralty: John Alsy 35s. 4d.; John le Marwe 5s.; and William del

Waynhous 9s. 4d. It was clear, nonetheless, that Alsy and del Waynhous were acquiring only part payment and both were still left with extant debts.⁵² What in effect was transacted was the current mayor (Peter de Kent) using whatever resources at his disposal to acquit some of the deferred payments to previous mayors. Kent, in fact, returned one of the small number of *et debet* balances at this time, in which the charge exceeded the discharge.⁵³ The account of 1314-15 had similarly been in the black, so that arrears of funds were released to previous mayors, Walter de Busceby and, again, John Alsy.⁵⁴ Occasional memoranda suggest that the interest of the audit committee was simply to relieve the *communitas* of any obligation towards the mayor.⁵⁵ Astute burgesses could, of course, take advantage of the office. Besides the perquisites of office, mayors were privy to advanced information about the availability of property and made connections with important peers and dignitaries.⁵⁶

The demands of the Crown were attenuated in Leicester. Royal visits incurred provision of foodstuff and *exennia*. Periodic royal subsidies were exacted, but after 1332, with the exception of demands of the *nonae*, royal taxation was matched by the requisitions by the earl. The earl's and duke's enlisting of archers and fighting men complemented those of the Crown. More than £27 was levied as a tallage to defray the cost of archers to meet the duke of Lancaster at Calais in 1368-69.⁵⁷ Occasional cash recognitions or aids were requested by the earl, which were acquitted by contributions from the more affluent burgesses. In 1326-27, 51 burgesses made donations of 2s. to 10s. each, probably according to seniority, for an *exennium* for the earl.⁵⁸ Another *exennium* for this purpose was provided by the grace of eighty burgesses in 1338-39 when the earl visited the borough at Christmas.⁵⁹ When the successor duke of Lancaster made his first progress to the borough in 1361-62, the *exennium* had increased to £20, requiring loans on the security of the borough finances, sixteen burgesses advancing a mark to £5. As the amount was oversubscribed, some burgesses received immediate restitution.⁶⁰

In fact, the institution of accounts in the borough had been instigated by the earl. In the 'Crouchback' charter of 1277, it was ordained that any internal tallage should be levied by the mayor, who should appoint the collectors, but that the mayor should also render account. If the mayor defaulted in any way, the bailiff of the castle, the

head of the Honour, should intervene.⁶¹ Some of the mayors, moreover, might have previously acted as receivers for the Honour at the castle in Leicester. John Alsy, mayor in multiple years, John Hayward, and John Cook, all mayors in the early and mid fourteenth century, have been potentially identified as former receivers.⁶² It is, of course, possible that oral accounts had been rendered previously to some representatives of the borough or the earl. There is, moreover, no evidence of written accounts before c.1300, when the initial mayor's account looks rather inchoate, and was occasioned by an extraordinary imposition of the earl's tallage—extraordinary in the sense of involving extraordinary or occasional revenue.

The earl's household and estate stewards were no doubt familiar with the development of written accounting and expected the same adherence by their burgesses.⁶³ By the early fourteenth century, the earl had established a standard accounting procedure at the castle in Leicester, the centre of the Honor, which also acted for a bailiwick centered on Leicester. The auditors were supervised by the council and the central receipt was managed by the receiver (*receptor*).⁶⁴ The first extant account, however, does not survive until 1313-14. The earl's officials must, nonetheless, have been familiar with the development of accounting techniques and estate administration on lay as well as religious estates through the late thirteenth century and the legislative framework of the late thirteenth century which promoted accounting and auditing and were intended to inhibit fraudulence (such as the actions of waste and account).⁶⁵

We have, nonetheless, to consider at least two caveats. First, the Crouchback charter might well have been issued at the request of the burgesses. Much of its content is a confirmation of the existing customs of the borough as they had developed. The issue of the charter might well also coincide with his assumption of the title of earl of Lancaster (1276), which might have been the occasion for the burgesses to request his formal acquiescence in their privileges.⁶⁶ On the other hand, the potential intervention of the bailiff of the castle suggests a more proactive assertion of the earl's rights. On the earl's part, the assurance of good governance in the borough was paramount, to preserve the lordship quietly without internal dissent and to maintain the earl's own property in the borough, not least after the vicissitudes of the 1260s. Crouchback had, indeed, acquired the lordship of the Honour through

the sequestration of DeMontfort's lands. A period of quiescence was an advantage. Through the thirteenth century, an increasing realization of the balance between lords and free tenants gained momentum. Lords' obligation became prescribed as custody and conservation—good lordship—in contradistinction to spoliation. This relationship was confirmed by the Statute of Gloucester (6 Edward I, c.1) and the action of waste.⁶⁷

We should not discount the potential of the burgesses to petition for the accounting procedure, however, from their own familiarity. Numerous elite burgesses and a few mayors were merchants, and, in particular, wool merchants. Another of the tendencies of legal developments in the thirteenth century was the attempt to define 'the agent's accountability to his principal'.⁶⁸ As a consequence, legal definition acknowledged the existence and desirability of accounts, preferably written. In 1267, the Statute of Marlborough (c.2) introduced the action *monstravit de compoto* (he has demonstrated from the account).⁶⁹ The subsequent clarification and delineation of the action of account by the Statute of Westminster II, c. 11 (1285), allowed the imprisonment of the agent (bailiff, for example) if, after an audit, the agent was discovered to have acted fraudulently or was incapable of handing over the balance owed. It has been suggested that, as well as intervening in estate management, there existed also 'a strong mercantile element in the action', implying, for example, that where merchants had permanent agents, the action might be invoked.⁷⁰

It was at the instance of the duke of Lancaster, the later lord, that the next substantial and substantive alteration in accounting occurred.⁷¹ In 1375, the burgesses commenced discussion with the lord's council to take the farm of the borough (bailiwick) for ten years.⁷² When the mayor accounted for 1375-76, he included the costs of entertaining the lord's auditors.⁷³ In the following year, the auditors returned and dined with the mayor *pro honore et proficuo ville* (for the town's dignity and benefit).⁷⁴ Such events suggest that the dinners involved discussions about the transfer of the farm of the borough to the burgesses.

By 1376, the chamberlains had been re-instituted as another control over borough finances.⁷⁵ The mayor's account for 1376-77 accounted for just over £21 in taxation income, but also for £10 received from the chamberlains, which together composed most of the charge of the mayor's account.⁷⁶ Significantly, the transfer of funds was transacted

in writing (*per indenturam*). In the following year, the mayor received £10 from the chamberlains in two tranches: £6 and £4, comprising the major part of the total charge of just over £13.⁷⁷ In the subsequent year, the mayor's charge was swollen by £36 13s. 4d., but the total charge amounted to only less than £5 more (£43 11s. 4d.).⁷⁸ The balance of 11s. 4d. on the account in this latter year was transferred to the chamberlains, the reserve or common fund, not least because the mayors' accounts discontinue.⁷⁹ Henceforth, the mayor no longer accounted for the financial transactions of the borough, but nor do chamberlains' accounts exist between 1379 and 1517.⁸⁰

The occasion for this transformation was the granting of the farm of the borough by the lord to the burgesses. The conditions of this transaction are revealed in a copy of the account of the mayor and 'community' to the lord's auditors in 1377-78 for the farm of the borough.⁸¹ The agreement had been finalized with the lord's council through an indenture of lease or demise.⁸² The burgesses had received the borough in farm for an annual payment of £80. In this initial year, the burgesses were required to account to the lord's auditors to clarify the potential income and expenditure. A balance of the account was struck, for whatever reason is not entirely clear, except to indicate the potential revenue stream.⁸³

A comparison of the city of Exeter and the borough of Leicester is instructive about the varying capacities of privileged urban places. Excluding taxation, which was intermittent and usually destined for external delivery, it is quite clear that Leicester's 'corporate' resources accorded with the adjective 'slender'.⁸⁴ Ordinary income consisted of rents from a small number of selds at the gildhall and payments for admission to the gild merchant. Since the expenses were normally inconsiderable, the paucity of resources was not problematic. In complete contrast, the resources at the disposal of the corporate government of Exeter were of a different order of magnitude. If we take eleven years between 1304 and 1353 for which receivers' accounts are extant and complete, the total income for these eleven years exceeded a thousand pounds, almost a mean of a hundred pounds each year. The income consisted of entirely regular receipts. The principal categories comprised: rents from corporate property; issues of the city (including customs); and pleas and 'profits' (from amercements in the courts and from gild admissions). For the eleven years, rents contributed about 40

percent of the charge, issues 25 percent, and pleas and 'profits' 29 percent. The substantial rental income was remarkable, but could also be precarious. A major constituent was the farm of Duryard, £25 in 1304, but increasing to £32. If the general rental income was compromised, income suddenly plummeted. Thus in 1341-42, the rental income declined to £11, causing a catastrophic collapse of revenue.

The resources of privileged urban 'communities' thus varied and were not inevitably 'slender'. In the case of the city of Exeter, its financial stability was important in the context of its status as a city, integral to that status, and vis-à-vis the bishop and the cathedral chapter. The fiscal integrity of the city maintained its position when rivalry with the see occurred.⁸⁵ At the other extreme, the borough of Leicester really did have ordinary revenues which were highly restricted. In both cases, however, the fiscal organization of the borough was the reason for the first internal negotiations about the constitutional development of each place. The privileges of boroughs and cities were acquired through the activities of different institutions in the twelfth and thirteenth centuries: 'commune', gild merchant, and portmoot.⁸⁶ The consequence was variation in the status of the principal officer(s). In both Exeter and Leicester, mayors evolved as the leading official. Constitutional developments ultimately resulted in formal councils which acted as a brake on the authority of mayors and their informal advisers (although the Jurats in Leicester had an official role). The necessity to account for finances was an immediate 'controversy' in the affairs of these boroughs and cities. Much of the institutional organization in the English borough of the thirteenth and fourteenth century concerned the administration of funds. Since the financial records of the preponderance of boroughs and cities have not survived before the fifteenth century, these transitional aspects of financial control have been somewhat concealed.

Finally, where boroughs had been promoted by lords or had, as in the case of Leicester, been mediatized, the lord was as important both in the internal financial organization and the fiscal demands on the borough. The conceptual acceptance of the duty to conserve made such lords cautious in their exploitation of their urban assets but also prepared to interfere in the good governance of the borough, whether at the request of the burgesses or by their own initiative.

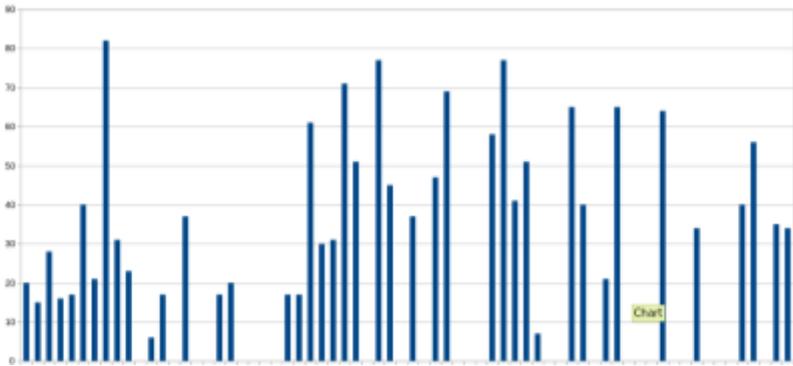


Figure 1 Charge in Leicester mayors' accounts, 1309-76

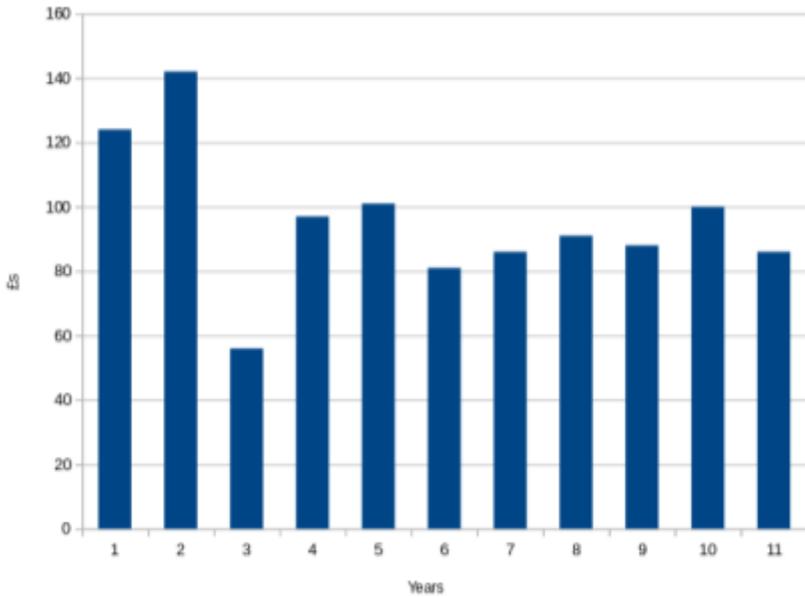


Figure 2 Charge in Exeter receiver's accounts, intermittent years, 1304-53

Notes

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- 1 C.D. Liddy, *War, Politics and Finance in Late Medieval English Towns: Bristol, York and the Crown, 1350-1400* (Woodbridge, Boydell, 2005).
 - 2 B. Dobson, 'General survey, 1300-1540', in *The Cambridge Urban History of Britain Volume I 600-1540*, ed. D.M. Palliser (Cambridge, Cambridge University Press [CUP], 2000), pp. 279-80. Dobson referred to the poor survival of borough financial records, their 'conventional format' which he regarded as unrevealing, and the 'slender corporate funds'. With those comments, he dismissed the procedures and the composition.
 - 3 Dobson, p. 71. For an argument for this pervasive solution to borough administration, S. Reynolds, *An Introduction to the History of English Medieval Towns* (Oxford, Oxford University Press [OUP], 1977), pp. 118-30.
 - 4 For Norwich, which Dobson noted as an exception, J. Campbell, 'Norwich before 1300', in *Medieval Norwich*, ed. C. Rawcliffe and R.G. Wilson (London, Hambledon Continuum, 2004), p. 38.
 - 5 For its financial administration, A. King, 'The merchant class and borough finances in later medieval Norwich', unpublished DPhil thesis, University of Oxford, 1989.
 - 6 R.H. Britnell, *Growth and Decline in Colchester, 1300-1525* (Cambridge, CUP, 1986), pp. 25-29.
 - 7 Britnell, pp. 115-118, 222.
 - 8 *The Ipswich Recognizance Rolls 1294-1327*, ed. G.H. Martin (Ipswich, Suffolk Record Society [SRS], 16, 1973); Martin, *The Early Court Rolls of the Borough of Ipswich* (Leicester, University of Leicester Occasional Papers in English Local History, 5, 1954); *Ipswich Borough Archives, 1255-1835: A Catalogue*, comp. D. Allen (SRS, 43, 2000), p. 197: no extant fiscal records before 1396.
 - 9 *Ipswich Borough Archives*, p. 197.
 - 10 C. Platt, *Medieval Southampton: the Port and Trading Community, A. D. 1000-1600* (London, Routledge & K. Paul, 1973), pp. 54-55.
 - 11 M. Kowaleski, *Local Markets and Regional Trade in Medieval Exeter* (Cambridge, CUP, 1995), p. 101; see further below for analysis of the receivers' accounts.
 - 12 J. McEwan, 'The politics of financial accountability: auditing the Chamberlain in London c.1298-1349', in *Hiérarchie Des Pouvoirs, Délégation De Pouvoir Et Responsabilité Des Administrateurs Dans L'antiquité Et Au Moyen Âge*, ed. Agnès Bérenger and Frédérique Lachaud (Metz, Centre de Recherche Universitaire Lorrain d'Histoire,

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- 2012), pp. 253-70
- 13 *Calendar of the Muniments and Records of the Borough of Shrewsbury* (Shrewsbury, L. Wilding, Printer, and Stationer, 1896), pp. 16-17.
- 14 *Reading Records: Diary of a Corporation Volume I Henry VI to Elizabeth (1431-1602)*, ed. J.M. Guilding (London, J. Parker, 1892), p. 3 (1434) (election of *cistarii* and memorandum of their account).
- 15 *Henley Borough Records. Assembly Books I-IV, 1395-1543*, ed. P.M. Briers (Oxford, Oxfordshire Record Society, 41, 1960), e.g. pp. 70, 78.
- 16 E. Miller, 'Rulers of thirteenth-century towns: the cases of York and Newcastle-upon-Tyne', in *Thirteenth Century England, I: Proceedings of the Newcastle-upon-Tyne Conference, 1985*, ed. P.R. Coss and S.D. Lloyd (Woodbridge, Boydell, 1986), pp. 128-41; S. Rees Jones, *York: the Making of a City, 1086-1350* (Oxford, OUP, 2013), pp. 195-96.
- 17 S. Reynolds, 'Medieval urban history and the history of political thought', *Urban History Yearbook* 1982: 14-26
- 18 Liddy, p. 59.
- 19 Liddy, *War, Politics and Finance*.
- 20 G.H. Martin, 'The English borough in the thirteenth century', *Transactions of the Royal Historical Society*, 5th series, 13 (1963): 123-44.
- 21 Strangely, the monopoly of the principal office in Henley, the wardenship, persisted through the fifteenth and into the sixteenth century, an extreme concentration, with a dozen men each holding the office from five to fifteen years: *Henley Borough Records*, ed. Briers; for further analysis, R.B. Peberdy, 'The economy, society and government of a small town in late medieval England: a study of Henley-on-Thames from c.1300 to c.1540', University of Leicester, unpublished PhD thesis, 1994. That situation was replicated in Dartmouth, which acquired the office of mayor c.1340-42, but where the mayoralty was dominated by John Hauley in 1375-1401 and John Brushford in 1438-63: H.R. Watkin, *Dartmouth Volume I: Pre-Reformation* (Exeter, Devonshire Association, 1935).
- 22 *Records of the Borough of Leicester 1103-1327*, ed. M. Bateson (London, C.J. Clay, 1899) (hereafter *RBL I*), p. 232 = Record Office for Leicestershire, Leicester and Rutland BR111/1/1 (hereafter just BR111): very inchoate which suggests that written accountancy was in its infancy.
- 23 E.g., *RBL I*, p. 264 (1306).
- 24 *Records of the Borough of Leicester Volume II 1327-1509*, ed. M. Bateson and J.E. Stocks (London, C. J. Clay, 1901) (hereafter *RBL II*), pp. 154, 157. The first chamberlains' accounts occurred in 1376-79, but are not extant from then until 1517-18; the mayor's accounts cease in 1377-78. BR111/1 series (mayor's accounts), BR111/2 (chamberlains' accounts).
- 25 *RBL II*, pp. 154, 158.
- 26 *RBL II*, p. 192, at which rate it remained until 1578-79.

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- 27 For occasional outlays for the bridges, gates and crosses: BR III/1/8-9 (east bridge, high cross), BR III/1/12 (north, south and west gates), BR III/1/13 (north bridge), BR III/1/14 (gildhall, east, north and south gates, north bridge); BR III/1/16 (north bridge); BR III/1/29 (1336-37): £5 15s. 7d. on maintenance of the north gate; BR III/1/48 (1365-66) (repair at north and west gates).
- 28 BR III/1/9, for example: *Recepta Johannis de Knythcote Maioris Leyc' de Tallagio Finibus Gilde Tauris et transgressionibus a festo sancti Michaelis Anno regni Regis Edwardi Octavo usque ad idem festum Anno regni eiusdem Regis Nono* (Receipts of John de Knythcote Mayor of Leicester from the tallage, gild admissions, bull payments, and trespasses, Michaelmas to Michaelmas 8-9 Edward [II]); BR III/1/11 *receptum Johannis Alsy Maioris Leyc' de Tallagiis finibus Gilde Tauris et Transgressionibus a festo Sancti Michaelis Anno regni Regis Edwardi x^o usque ad Idem festum Anno regni Regis Edwardi xj^o* (receipt of John Alsy Mayor of Leicester from tallages, gild admissions, bull payments, and trespasses, Michaelmas to Michaelmas 10-11 Edward [II]); BR III/1/15 *Compotus Johannis Marwe de Omnibus receptis et expensis suis de tallagio assiso pro fine facta cum domino Rege et pro aliis diuersis expensis* [1321] (John Marwe's account for all his receipts and costs from the tallage levied for the King's fine and several other costs).
- 29 BR III/1/15.
- 30 BR III/1/20 (1323-24): *Memorandum quod Johannes le Marwe quondam Maior ville Leyc' die martis proxima ante festum Dominice in Ramis Palmarum Anno regni regis Edwardi filii Edwardi xvij^o reddidit Compotum suum Coram Johanne de Norton' maiore ville Leyc' Willelmo le Palmer' Johanne de Knythcote <Waltero de Busceby> Roberto de Stretton' Johanne Louerich' Willelmo del Waynhous et Roberto le Clerck' auditoribus assignatis de receptis suis et liberatis de magno tallagio assiso Anno regni Regis Edwardi supradicto xv^o Cuius summa est CC.Lx.iiij.li. iiij.s. viij.d.* (Note that John le Marwe, formerly Mayor of Leicester, made his account before the appointed auditors, John de Norton, Mayor of Leicester, William le Palmer, John de Knythcote, Walter de Busceby, Robert de Stretton, John Loverich [i.e. Leverich], William del Waynhous, and Robert Clerk, for his receipts and transfers for the great tallage levied in 15 Edward [II], on Tuesday before Palm Sunday. The total of which is £263 4s. 8d.)
- 31 BR III/1/21: endorsed *Summa Omnium denariorum infrascriptorum dicto Johanni debitorum de tribus annis in quibus erat maior...* (Total of all money herein owed to the said John for the three years when he was Mayor ...)
- 32 BR III/1/21: *In cuius rei testimonium altera pars indenture remanet penes*

maïorem et communitatem et altera pars versus predictum Johannem per assensum maioris et predictorum auditorium sigillo dicti maioris signato Datum apud Leyc' die martis proxima post festum Sancti Mathei apostoli Anno regni Regis Edwardi tercii post conquestum Tercio. (In surety whereof one exemplar of the indenture stays with the Mayor and 'community' and the other with the said John by the agreement of the Mayor and the said auditors, corroborated with the Mayor's seal. Made at Leicester on Tuesday after St Matthew the Apostle 3 Edward III)

- 33 BR III/1/11: *Memorandum quod Johannes Alsly reddidit Compotum suum die mercurii proxima ante festum sancti Hillarii <annus [sic] regni regis Edwardi Edwardi [sic] xij> Coram Petro de Kent tunc Maiore Laurencio le Seller Roberto Goryn Ricardo de Minstreton' Galfrido de Staunton Ade [sic] le Barker ad hoc electis de Anno regni regis Edwardi ix termino incipienti ad festum sancti Michaelis usque ad eundum [sic] festum Anno x^o Et sic de illo Anno termino incipienti ad festum sancti Michaelis usque ad eundum [sic] festum Anno xj^o.* (Note that John Alsly made his account on Wednesday before St Hillary before the appointed [auditors] Peter de Kent, present Mayor, Laurence le Seller, Robert Goryn, Richard de Minstreton, Geoffrey de Staunton, Adam le Barker, for Michaelmas to Michaelmas 9-10 Edward [III] and then for Michaelmas to Michaelmas 10-11 Edward [III]).
- 34 BR III/1/35-36 (1343-45): accounts with all the totals left blank, for example; BR III/1/37, 39 (1345-47): cancellations and disallowances.
- 35 *The Receivers' Accounts of the City of Exeter, 1304-1353*, ed. M.M. Rowe and J.M. Draisey (Exeter, Devon and Cornwall Record Society, 32, 1989), pp. 19, 25, 32, 39, 46, 54.
- 36 BR III/1/39, m.2d.
- 37 BR III/1/42-44.
- 38 BR III/1/42, 44.
- 39 BR III/1/30: *Memorandum quod Johannes Alsly dudum Maior ville Leyc' reddidit compotum suum die veneris ante festum Apostolorum Simonis et Jude Anno regni regis Edwardi tercii aconquestu xij^o coram Willelmo de Cloune tunc Maiore et omnibus Juratis et tota communitate ibidem existentibus...* (Note that John Alsly late Mayor of Leicester made his account on Friday before the Apostles Simon and Jude 12 Edward III before William de Cloune, present Mayor, all the Jurats and the whole 'community' present)
- 40 BR III/1/30.
- 41 BR III/1/31-32.
- 42 BR III/1/36 (1344-45): *...per manus Willelmi de Wakefeld Camerarii electi per assensum communitatis (... through the hands of the chamberlain, William de Wakefeld, appointed by the 'community'; Idem respondet*

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- de .Cxj.s. receptis per manus Willelmi de Wakefeld Camerarii per vices.* (He answers for £5 11s. 0d. received from time to time from the chamberlain, William de Wakefeld).
- 43 BR III/1/46: *Et in superplusagium [sic] ultimi compoti anni precedentis .iiij.li. iiij.s. ix.d. ob. qua.* (In overpayment in last year's account £4 4s. 9¾d.); BR III/1/55: *Et sic debentur eidem Willelmo de Superplusagio xiiij.s. x.d.* (Thus 14s. 10d. are owed to the same William for overpayment).
- 44 BR III/1/30 (1337-38): *Et sic equē* (Thus quit); *Et sic recedit quietus per testimonium tocius communitatis tunc ibidem existentibus.* (Thus he leaves quit by oversight of the whole community present).
- 45 *Receivers' Accounts of the City of Exeter*, ed. Rowe and Draisey.
- 46 BR III/1/21: *De quibus dicta communitas dicto Johanni tenetur Et predictus Johannes aquietabit communitatem versus omnes creditores in compoto suo contentos.* (As a result the 'community' is indebted to John. John will relieve the 'community' from all creditors in his account).
- 47 BR III/1/25 (1333-34): *Et sic debetur Johanni le Marewe de excessu compotorum suorum de duobus annis videlicet sexto et septimo Regis nunc viij.li. x.s. xj.d.* (Thus £8 10s. 11d. is owed to John Le Marwe for overpayment on his accounts for two years, 6 and 7 Edward [III]).
- 48 BR III/1/25: *Et sic Maior et communitas debent predicto Johanni le Marewe de excessu compotorum suorum de duobus annis supradictis ut patet per Rotulos compoti sui de claro viij.li. x.s. xj.d. Et predictus Johannes le Marewe aquietabit Maiorem et communitatem versus omnes creditores de omnibus expensis et misis factis toto tempore predicto In cuius rei testimonium altera pars istius indenture remanet in communi бага versus Maiorem et communitatem et alia pars <remanet> indenture remanet versus predictum Johannem le Marewe.* (So the Mayor and 'community' owe £8 10s. 11d. to John le Marwe for overpayment on his two years' accounts as shown by the account rolls. John le Marwe will relieve the Mayor and 'community' from all creditors, costs, and outgoing for all that time. In surety whereof one exemplar of this indenture remains in the common bag with the Mayor and 'community' and the other with John le Marwe). See also BR III/1/18 (1323, part year, John le Marwe): *Et sic excedunt expense Recepta C.xv.s. iij.d. In quibus Communitas tenetur eidem Johanni Et ipse aquietabit omnes creditores et debitores.* (Thus the costs outweigh the income by £5 15s. 3d., in which the 'community' is beholden to the same John. He will be responsible for all creditors and debtors). For an earlier balance, BR III/1/10 (1315-16): *Et sic excedunt expense recepta iij.s. xj.d. ob ... de quibus denariis debet aquietare communitas versus omnes creditores et debitores in compoto contentos* (So the costs outweigh the income by 3s. 11½d. ... for which money the

'community' should be responsible for all creditors and debtors in the account): at that time, the *communitas* thus retained the responsibility of settling debts rather than releasing money to the outgoing mayor.

49 BR III/1/29.

50 BR III/1/45 (1358-59): *Et de x.li. v.s. ix.d. ob. qua. que debentur Willelmo de Dunstaple tunc maiori per communitatem de primo anno.* (£10 5s. 9½d. which are owed by the 'community' to William de Dunstaple, then Mayor, for the [his] first year).

51 BR III/1/28: *Idem computat Liberati Johanni le Marewe in parte solucionis debiti sui de communitate per manus Willelmi Geryn et Johannis de Dig' et Willelmi Aurifabri collectorium Tallagii assisi pro dicto debito. C. solidi.* (He accounts for £5 passed to John le Marwe in part payment of the 'community's' debt to him through the hands of William Geryn and John de Dig[by] and William Aurifaber [Goldsmith] collectors of a tallage for that debt).

52 BR III/1/16 *Item computat liberati Johanni Alsy in parte solucionis Lvijs. in quibus communitas eidem tenebatur super compotum suum de tempore quo fuit maior xxxv.s. iij.d. per talliam Et communitas debet ei xxj.s. viij.d. Item computat soluti Johanni le Marwe v.s. in quibus communitas ei tenebatur super compotum suum de tempore quo fuit maior et sic communitas quietus uersus ipsum. Item computat soluti Willelmo del Waynhous in parte solucionis xx.s. <v.d.> et in quibus communitas eidem tenebatur super compotum suum de tempore quo fuit maior ix.s. iij.d. et communitas debet ei xj.s. j.d.* (He accounts for £1 5s. 4d. passed by tally to John Alsy in part payment of a debt of £2 17s. 0d. owed to him by the 'community' on his last account as Mayor. The 'community' owes him £1 1s. 8d. He accounts for 5s. passed to John le Marwe for which the 'community' was beholden to him on the account when he was Mayor and so the 'community' is even with him. He accounts for 9s. 4d. passed to William del Waynhous in part payment of £1 0s. 5d., in which the 'community' was beholden to him on his account when he was Mayor and the 'community' owes him 11s. 1d.)

53 BR III/1/16 (1321-22) *Et sic tenetur Communitati xxj.s. viij.d. ob.* (So £1 1s. 8½d. is owed to the 'community'.

54 BR III/1/9 (1314-15) *Item Waltero de Busceby x. libras x.s. <viij.d.> in quibus communitas eidem tenebatur super compotum suum Item liberati Johanni Alsy xx.s. in parte solucionis .Lxj.s. ij.d. qua. in quibus dicta communitas ei tenebatur super compotum suum.* (To Walter de Busceby £10 10s. 7d. In which the 'community' is beholden to him on his account. Item £1 passed to John Alsy in part payment of £2 11s. 2½d., in which the 'community' is beholden to him on his account). Conversely, there are some inexplicable decisions, such as exonerating Peter de Kent in 1320-21

from a small *et debet* balance: *Et quia videbatur maiori et predictis bonis hominibus quod non fuit de Statu ad predictum debitum soluendum sine magno dampno totum predictum debitum condonatur et sic recedit quietus* (BR III/1/14) (Since it is revealed to the Mayor and the said good men that he is not in a position to pay the debt without great loss, the whole debt is condoned and thus he leaves quiet).

- 55 BR III/1/13 (1318-19, part year?) *Summa tocius expense xxiiij.li.xvj.s. v.d. ob. qua. Et sic excedit summa expensarum summam recepti xx.s. v.d. ob. qua. de quibus denariis Willelmus del Waynhous debet aquietare omnes creditores et debitores in compoto suo contentos Et sic communitas quietus est de toto tempore suo Istud compotum captum fuit coram Petro de Kent tunc Maiore Laurencio le Seller Johanne Alsy Ricardo de Minstreton' Galfrido de Staunton' In festo Annunciacionis beate Marie Anno regni regis Edwardi xiiij^o.* (Total of all outgoings £23 16s. 5¾d. Thus the total of costs outweighs the total of income by £1 0s. 5¾d., which money the said William del Waynhous should pay all creditors and debtors named in his account. Thus the 'community' is free for all that time. This account was taken before Peter de Kent, then Mayor, Laurence le Seller, John Alsy, Richard de Minstreton, Geoffrey de Staunton, at the Annunciation of the Blessed [Virgin] Mary 13 Edward [III]). In the Henley assembly books, wardens occasionally noted that they had made payments out of their own pocket: *Henley Borough Records*, ed. Briers, p. 63 (John Devyn, warden: 'I leyde oute of my oune propyr coste for the towne at dyverse tymys ... [a dozen small sums ranging up to 16s. 8d., but generally less]; pp. 88-89 (John Elmes, a recurrent warden). Compare J.I. Kermode, 'Urban decline? The flight from office in late medieval York', *Economic History Review*, second series, 35 (1982): 179-98.
- 56 Kowaleski, pp. 95-119, esp. pp. 104-5.
- 57 BR III/1/49: *Et [de] xxviij.li. xiiij.s. ij.d. receptis de unno [sic] tallagio facto pro sagittariis euntibus ad Calai<s> ad dominum nostrum Ducem Lanc'.* (£27 14s. 2d. taken from a tallage for bowmen voyaging to Calais to our lord, the duke of Lancaster.)
- 58 BR III/1/22, schedule: *Nomina eorum qui dederunt ad exennium domini Comitis die veneris proxima ante festum Natiuitatis beate Marie Anno regni Regis Edwardi tercii post conquestum primo incipiente.* (The names of those who donated towards the lord earl's present on Friday before the Nativity of the Blessed [Virgin] Mary 1 Edward III).
- 59 BR III/1/31: *receptum pro exennio domini Et de .C.xvj.s. <sj>.d. receptis de iiij^{ss} hominibus concedentibus de bona voluntate eorum ut patet per capita pro uno exennio misso domino Comiti in aduentu suo apud Leic' ad festum Natalis domini anno xij^o.* (Received for the lord's present. £5 16s. 1d. taken from 80 men voluntarily donating for a present sent to the lord

- earl on his visit to Leicester at Easter 12 [Edward III]).
- 60 BR111/1/47: *Date domino Duci Lancastr' in primo aduentu suo nomine exennii.xx.li.* (£20 given as a present to the lord duke of Lancaster on his first visit); *pro quodam exennio duci lancastr'.* (for a certain present for the duke of Lancaster).
- 61 *RBL*, I, pp. 150-167 for this charter from Edmund; the salient mandate is at pp. 165-66.
- 62 H. Hartopp, *Roll of the Mayors of the Borough and Lord Mayors of the City of Leicester 1209 to 1935* (Leicester, E. Backus, 1935), pp. 9, 15-18.
- 63 For the development of accounting techniques, J.S. Drew, 'Manorial accounts of St Swithun's Priory, Winchester', repr. in *Essays in Economic History Volume 2*, ed. E.M. Carus-Wilson (London, E. Arnold, 1962), pp. 12-30; E. Stone, 'Profit-and-loss accountancy at Norwich Cathedral priory', *Transactions of the Royal Historical Society*, 5th ser., 12 (1962): 25-48; P.D.A. Harvey, *Manorial Records of Cuxham, Oxfordshire, A.D. 1200-1359* (London, Historical Manuscripts Commission, JP23, 1976); E. King, 'Estate management and the reform movement', in *Harlaxton Medieval Studies 1 England in the Thirteenth Century*, ed. W.M. Ormrod (Stamford, Paul Watkins, 1992), pp. 1-14.
- 64 L.A. Fox, 'Ministers' accounts of the honor of Leicester (1322 to 1324)', *Transactions of the Leicestershire Archaeological and Historical Society* 19 (1936-37): 200-74, 20 (1938-39): 77-158, 289-374; Fox, *The Administration of the Honor of Leicester in the Fourteenth Century* (Leicester, E. Backus, 1940).
- 65 N. Denholm-Young, *Seignorial Administration in England* (Oxford, OUP, 1937); Harvey, *Manorial Records of Cuxham*; J. Sabapathy, *Officers of Accountability in Medieval England* (Oxford, OUP, 2014).
- 66 DeMontfort's alteration of the inheritance custom from ultimogeniture to primogeniture was also no doubt at the instance of his burgesses in Leicester a decade earlier: *RBL*, II, p. 49.
- 67 See also, Scott L. Waugh, *The Lordship of England: Royal Wardships and Marriages in English Society and Politics 1217 -1327* (Princeton, NJ, Princeton University Press, 1988).
- 68 T.F.T. Plucknett, *Legislation of Edward I* (Oxford, OUP, 1949), pp. 151-56 (quotation at p. 151). See also now Sabapathy, *Officers of Accountability*.
- 69 Plucknett, p. 152.
- 70 Plucknett, p. 154.
- 71 For the descent of the Honor, through earldom to duke of Lancaster, L.A. Fox, 'The Honor and earldom of Leicester: origin and descent, 1066-1399', *English Historical Review* 54 (1939): 385-402.
- 72 *RBL*, II, p. xxiii.

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- 73 BR111/1/53: *Item in expensis temporis quando Auditores domini at Alii probiantarunt cum dicto Maiore xl.s.* (£2 in costs when the lord's auditors and other notables dined with the Mayor).
- 74 BR111/1/54 (1376-77): £1 for their dinner with the mayor.
- 75 BR111/2/1-3.
- 76 BR111/1/54: *Et de x.li. receptis per indenturam de Ricardo Martyn et Ricardo de Gameston' Camerariis ville Leyc'*. (£10 received by an indenture from the chamberlains of Leicester, Richard Martyn and Richard de Gameston).
- 77 BR111/1/55.
- 78 BR111/1/55 contained accounts for two years. The accounts are much simplified because of the financial changes being imposed.
- 79 BR111/1/55: *Et sic remanent in manibus dicti Willelmi xj.s. iij.d. quos soluit Ricardo de Braunston' et Roberto de Ansty Camerariis ville super compotum suum Et sic dictus Willelmus de compoto ulterius reddendo quietus recessit.* (Thus 11s 4d. is left in the said William's hands, which he passed to the town's chamberlains, Richard de Braunston and Robert de Ansty, after his account. Thus William left his account quit.)
- 80 BR111/2/3-4.
- 81 BR111/1/56 (1377-78): *Villa Leycestr' Transcriptum Compoti Maioris Burgensium et Communitatis ville ibidem [de] proflicuo) et firma dicte ville.* (Leicester town. Copy of the account of the Mayor, burgesses and 'community' for the proceeds and lease of that town).
- 82 BR111/1/56: *quo termino ceperunt villam cum proficuis ad firmam pro iij^{ss}.li. ... sic concordatum cum domino et consilio suo secundum formam effectum indenture dimissionis inde(.*.. for which term of years they took the town with proceeds on lease for £80 ... thus agreed with the lord and his council according to the terms of the indenture of lease); *Onerantur per concordiam cum consilio domini loco arreariorum compoti precedentis...* (They are obliged by the agreement with the lord's council for the arrears of the last [Mayor's] account ...)
- 83 BR111/1/56: *Summa totalis Recepte [sic] Cxvj.li. xvj.s. xj.d. ob. De quibus liberati domino Willelmo de Chuseldon' Receptori Honoris Leyc' de hoc anno iij^{ss}.li. Et debet xxxvj.li. xvj.s. xj.d. ob.* [some allowances] *Et sic debet ultra de Claro xxvj.li. xij.s. iij.d.* (Total of all receipt. £116 16s. 11½d. From which £80 for this year passed to Sir William de Chuseldon, Receiver of the Honour of Leicester. He owes £36 16s. 11½d. [allowances] Thus he owes further clear £26 13s. 4d.)
- 84 As note 1.
- 85 H. Carrel, 'Disputing legal privilege: civic relations and the church in late medieval England', *Journal of Medieval History*, 35 (2009): 279-96; *Letters and Papers of John Shillingford, Mayor of Exeter, 1447-50*, ed. S.A. Moore

(London, Camden Society, 1871).

86 Martin, 'The English borough in the thirteenth century'.